

CHAPTER 1

INTRODUCTION

This introductory chapter presents background information about the context where the current study is situated, which examines how Vietnamese researchers use written English as a Lingua Franca in banking and finance research articles. Besides that, the existing problems and the rationale for this project are presented, followed by the research objectives and the research questions. Next, the significance of this study for not only Vietnamese researchers in the field of banking and finance but also for non-native English speaking (NNES) scholars in other disciplines are proposed, and the scope and limitations of the present study are also stated. Finally, the definition of key terms that function in this current study is offered.

1.1 Background of the Study

In the era of globalization, English has proved its status as a lingua franca, serving as the predominant medium for international communication across different fields, including academia. Not only being examined its role in spoken interactions, English as a Lingua Franca (ELF) has been increasingly attracting more and more researchers to look at its significance in written forms, for instance research articles and academic publications. Written ELF in academic communication means that the focus is not conforming to native-speaker norms but achieving shared understanding and communicative effectiveness within academic discourse communities (Baker, 2013; Horner, 2011, Seidlhofer; 2011).

Those findings remarkably contribute to our understanding of the emerging nature of ELF. However, for NNES researchers, especially Vietnamese in the banking and finance industry, using English to write research articles still posits some unique challenges. Such difficulties may prevent them from successfully publishing internationally and participating in the global economic community. These academic progress and recognition may be hindered by the need to meet strict language norms while conveying complex ideas. This study focuses on examining the use of written ELF by Vietnamese researchers in their banking and finance research articles. By understanding rhetorical structures and linguistic features that they frequently employ, the study aims to propose recommendations that can enhance academic writing skills

for Vietnamese researchers in particular and NNES authors in general, thereby facilitating their international publication process regarding language matters.

1.1.1 The Paradigm Shift from Nativeness to Intelligibility

In recent decades, research in global English has shifted away from appreciating native-speaker norms toward intelligibility and effective, successful intercultural communication. Rather than seeing English as the unique asset of native speakers such as English or American, scholars argue that English functions as a global resource serving various communities in the world (Jenkins, 2015; Seidlhofer, 2011). Therefore, English can be a property of anyone who speaks it. Under this movement, communicating successfully is the ultimate goal of learning English, and trying to be native-like is not highly compulsory. This paradigm shift, from nativeness to intelligibility, has led to the concept of English as a Lingua Franca (ELF), which is an emerging topic that has attracted a lot of interest in the previous decades. Some pioneers in the area proposed quite a similar interpretation of ELF. According to Jenkins (2009), ELF is English as it is spoken by speakers of various first languages. Seidlhofer (2011) described ELF as “any use of English among speakers of different first languages and linguacultural backgrounds across all three Kachruvian circles”. From a language spoken in only some colonial countries of the British Empire, English has evolved to be used in other parts of the world as well. Dewey (2024) stated that ELF is mainly used in multilingual settings where it acts as a preferred contact language to ease the communication among speakers from various linguistic backgrounds. It can be concluded from these above definitions that English native speakers are not excluded in ELF environment. In fact, they are a part of ELF communication since they can utilize it as an extra tool for cross-cultural communication. Most academics in this area of research (e.g. Cogo & Dewey, 2012; Jenkin, 2007; 2014; Mauranen, 2012) agreed with this stance. Many academics concurred that ELF is neither a consistent and fixed way of communication nor a variation (Jenkins, 2015; Mauranen, 2012; Seidlhofer, 2011). It is shaped and developed due to communicative needs of its users. In general, ELF is inherently adaptable. It emphasizes the practical use of English for effective communication across diverse linguistic backgrounds rather than the pursuit of the native speaker norm.

Since the term ELF started to gain prominence in the late 1990s and early 2000s, it has evolved through several phases, and a lot of research has been carried out to discover its nature. Previous studies found some emerging characteristics of ELF. To begin with, ELF exhibits diversity and adaptability. ELF presents a noticeable diversification, therefore new varieties and informal transformations may arise during

interactions (Dewey, 2024). For instance, even before the Brexit officially happened in Europe in 2020, the formation of Euro-English had been continuing to be an independent language variant, which is independent from the influence of English native speakers (Demin & Ulianitckaia, 2022). This variant had already acquired some characteristic lexical, morphosyntactic and phonetical features that distinguish it from original English. Second, ELF is practically significant in global communication as it is utilized in a lot of domains, including international business, education, and diplomacy (Loor et al., 2024). As a shared language for communication among people from various lingua-cultural backgrounds, it has gradually become the common language for the business world and in the academic settings (Pullin, 2011), especially when the world has become more globalized (Yu & Liu, 2022). The fact that it is used in research, teaching, and also administrative tasks has led to the emphasis on a lingua franca for specialized communication internationally (Gotti, 2017; 2020). Finally, although English native speakers still get involved in ELF settings, ELF is more frequently used and dominated by non-native speakers who tend not to strictly follow the traditional notions of native speaker norms (Jenkin, 2007; Seidlhofer, 2007). In fact, they contribute to the evolution of English, creating new patterns that reflect their linguistic backgrounds (Mur Dueñas, 2015). Some common creations are lexico-grammatical innovations (Dewey, 2007), creative expressions (Seidlhofer, 2011), or emerging patterns (Jenkins et al., 2011) in the process of adaptation, evolution and dynamism of English as used in international written academic communication.

Despite the proliferation of ELF used in various fields, researchers still question its existence since the traditional teaching methods pursuing the native standard of English are still in favor (Yu & Liu, 2022). Nevertheless, this evolution of ELF through time still reflects the globalization and interconnection process of the world where English is essential for communication and research (Knapp & Meierkord, 2002; Korshunova & Marácz, 2012). The more research in this field grows, the more important it is to take into consideration the use of ELF in academic settings, the challenges, as well as the opportunities arising from this linguistic shift (Liu & Sun, 2022).

Within the scope of this current study, this shift from nativeness to intelligibility may open space for linguistic diversity and strategic language use in research articles, such as employing rhetorical moves and steps, or some particular linguistic features that facilitate comprehension for global audience. Even though international journals still maintain highly expectations in academic writing styles shaped by dominant academic cultures (Hyland, 2015), the growing emphasis on intelligibility may alarm gatekeepers to focus more on the originality and quality of

research rather than their perceived language deficiencies. The acceptance of ELF among academic communities may enhance the ability of researchers worldwide to negotiate meaning creatively, though still within the constraints of disciplinary conventions.

1.1.2 ELF and Writing for International Publication

According to Jenkins (2011), English is used as an academic lingua franca in international universities, influencing multilingual academic communities and international academic journals. Some other academics have also confirmed its importance in global research communities. First of all, it is about the significance of English in helping spread the knowledge worldwide. Researchers are able to access and publish in this global language regardless of their mother tongue. Gotti (2020) stated that many academic publications and book series adopted the strict English-medium policies because this increasing use of English can help them reach a wider range of audience. Clearly, as a common language for scholars to share their work, English has helped them communicate among their disciplinary communities across the globe and thereby contributed to the rapid dissemination of knowledge. There is also a myth subscribed by some scientists that English is, to some extent, the ideal language in the academic world because it supposedly has simpler grammar rules, a greater amount of vocabulary, and is more logical, straightforward, and precise (Flowerdew & Habibie, 2021). Another factor that results in the dominant position of English in international publication is because it can help make articles and their authors more reputable (Stockemer & Wigginton, 2019). Publishing in English now is also a requirement for those who would like to gain an academic status in any affiliation, and even a condition of graduation for master's degree or PhD candidates in educational institutions (Flowerdew, 2022). The more English-written articles an organization publishes, the more prestigious it becomes, and the higher it is ranked in renown academic ranking lists. Some other reasons can be named such as the globalization of higher education, the competition among universities to get higher ranking based on league tables, the shift from local concerns to global ones, and career prospects based on one's publication record (Flowerdew & Habibie, 2021). All of the above evidence adds to our knowledge of the importance of English in international research communities and its influence on other facets of society.

1.1.3 Research and Writing Practices in the Banking and Finance Discipline

Research in the banking and finance sector is among various important disciplines that have been globally conducted so far. Since covering different aspects of international marketing, emerging issues, trade credit, and new challenges (Battisti

et al., 2021), it plays a significant role in economic research. The topic has grown significantly, especially after the wake of the global financial crisis in 2008, when 69% of research done on trade credit emerged (Pattnaik et al., 2020). Byrne (2016), for instance, focused on how the National Asset Management Agency (NAMA) in Ireland intervened in their economy when discussing the consequences of the global financial crisis on urban areas. Recent events, such as the COVID-19 pandemic, leading to new uncertainties and difficulties to the global banking system, have triggered studies on monetary policies, bank performance, and digital finance (Huang et al., 2023). An example of this tendency is research conducted by Wójcik & Ioannou (2020), who analyzed the impacts of COVID-19 on financial markets and institutions, then forecast a slowing in the introduction of new financial regulations as well as ongoing industry consolidation. Furthermore, along with changes in society, emerging research areas encompass bank resilience, future business models, FinTech risks, and the transition to green finance (Girardone & Ricci, 2023). Those studies emphasize the crucial role of the banking and finance industry in economic growth and efficient capital allocation.

In parallel with the evolving nature of financial markets and institutions on a global scale, there are also some current trends for researchers in the field of banking and finance to follow. One of the noticeable trends is the strong increase of concentration on financial technology (FinTech) and its indications for traditional banking systems. As Gomber et al. (2018) stated, the landscape of financial transactions has been transformed due to the arrival of digital currencies, blockchain technology, and online financial services, resulting in both new challenges and opportunities for researchers. Another remarkable movement is the focus on sustainable finance, which encourages the integration of environmental, social, and governance (ESG) criteria into financial decision-making. This shift is led by the increasing understanding of sustainability's significance in reaching long-term economic stability and tackling global issues such as climate change (Schoenmaker & Schramade, 2019). The influence of ESG elements on financial performance, investment strategies, and corporate behavior can be investigated in research in this direction. Lastly, the worldwide nature of banking and finance research can be seen in the cooperation among experts from different countries and the publication of articles in internationally reputable journals. International conferences and symposiums are considered the playground for researchers to present their research, talk over emerging issues, and work together on projects that solve financial problems across countries. To sum up, research in this field now tends to be more global-oriented, shifting to diverse regulatory

environments, market structures, and cultural contexts (Demirgüç-Kunt et al., 2017) as a result of the cross-border nature of financial activities.

The nature of discipline is extremely high-stake, as it involves specialized terminology, precise reporting of data, and logical arguments supported by empirical evidence to address issues of market performance, financial policies, or economic trends (Akbarova, 2024). Therefore, writing for this disciplines must be sophisticated to maintain both analytical precision and practical applicability. Some rhetorical strategies such as hedging, boosters, and even metaphors are employed to a certain extent to present findings persuasively while still acknowledging current scenarios.

1.1.4 Research and Publication in the Vietnamese Context

Research in banking and finance has suddenly flourished in Vietnam since 2019 (Vuong, 2018, 2019) as there were about 100 articles published each year in 2019 and 2020. According to Ho et al. (2021), Vietnam's financial research landscape falls on four large themes: structural issues, firm issues, banking system, and financial psychology and behavior. In their database, some popular publishers chosen for those articles include Elsevier, Taylor & Francis, Emerald, Growing Science among others. This surge in research significantly highlights the contribution of Vietnam to the global academic community, offering new perspectives and solutions to contemporary financial matters. Regarding trends within research in banking and finance in Vietnamese context, between 2008 and 2020, as Ho et al. (2021) reported, there have been three observable ones: (1) assessment of financial policies or financial regulation, (2) deciphering the correlates of firms' financial performances, and (3) opportunities and challenges in adopting innovations and ideas from foreign financial market systems. They also recognized some future directions for finance and banking research in Vietnam such as the international integration post Covid-19, financial technology, and green bank. Those trends also align with the broader international focus, contributing as reliable sources of references for policymaking and the development of financial strategies. Such publications have been highly regarded and frequently cited in different international contexts. According to Edurank (2025), some Vietnamese universities are highly ranked based on their research performance in finance. Researchers from 25 universities in Vietnam produced around 8,610 research papers, which received approximately 110,000 citations worldwide. These citations can be considered as the recognition for the global impact of their work in the field. Also, the high volume of citations reflects the importance of publishing research in English, as it promotes the dissemination and engagement with international audiences.

Vietnamese-based journals are publications from different disciplines that present research findings and promote knowledge development. They are normally issued by universities, academies and science organizations, and establish a peer-review process to guarantee the academic quality of successfully published articles. They are ranked according to the grading system of the State Council for Professorship – the most prominent scientific council in Vietnam (Nguyen et al., 2020). The ranking system usually ranges from 0.25, 0.5, 0.75, 1 to 1.25. Along with traditional Vietnamese language versions, some journals have been issuing English language versions to enhance their visibility globally and attract international researchers. By allowing articles written in English, these journals have been making great efforts to reach the international standards, improve their impact factors and increases chances for Vietnamese scholars to spread their research contribution more widely. Journals based in Vietnam and those indexed in major international databases such as Scopus or Web of Science operate in distinct academic ecosystems, each with different histories, targets, and evaluative standards. As of September 2024, two local Vietnamese journals are indexed in Scopus (Vietnam News, 2024). Seven Vietnamese journals are indexed in the Web of Science (WOS Journal), and two journals are ranked in the SJR system: one in Q2 and one in Q4 (SCImago Journal Rank). This achievement reflects the early stage of international integration and ongoing development within Vietnam's scholarly publishing environment. Variations in indexing status are influenced by factors such as research focus, publishing culture, and language accessibility, rather than a transparent lack of quality.

Being aware of those contextual differences is crucial for situating the experiences of Vietnamese researchers, especially regarding challenges in writing for international publication. These challenges, including language demands and conventions of global academic discourse, are discussed further in the next section 1.2 Rationale of the Study. Strengthening English writing ability among researchers can positively expand their presence and impact on the global academic community through increased international publication while continuing to contribute to local impact.

1.2 Rationale of the Study

This part outlines key challenges that Vietnamese researchers face in English academic writing for international publication, highlighting crucial needs as well as lack of resources within the academic community. It then presents the results from an online questionnaire of Vietnamese banking and finance researchers to support the

literature and concludes with some research gaps that contribute to the rationale of the study.

1.2.1 Difficulties in Writing for International Publication Faced by Vietnamese Researchers

Recent decades have witnessed the increasing predominance of English as a lingua franca in international contexts, including scientific publishing (O’Neil, 2018), leading to several linguistic challenges faced by non-native English-speaking researchers. They have been experiencing a growing pressure to involve in international publication, where “ENL (English as a Native Language) seems to be the only accepted norm” (Ingvarsdóttir & Arnbjörnsdóttir, 2013, p. 123). Apart from making sure to convey the disciplinary-specific content convincingly in their research articles, scholars and researchers also have to meet the rigorous language requirements set by the journals they aim to publish in (Tran et al., 2020). Therefore, Navarro et.al (2022) challenged the common belief that using English as a common language will benefit everyone involved. They argued that this practice may lead to exclusion rather than inclusion, creating a sense of domination, marginalizing NNEs writers and their contributions.

Vietnamese researchers, in particular, experience the similar situation since English is merely a foreign language for them. In the scope of this study, they are those of Vietnamese origin, working on various disciplines: science and technology, social sciences, humanities, and applied sciences. They are academics, scientists, and professionals who are typically affiliated with universities, research institutes, and government or private research organizations. Many of them hold advanced degrees, such as master’s degree, PhD, and even titles including Associate Professor or Professor. Hoang and Dang (2021) discovered that among challenges when publishing their research in international academic journals or edited books, English language proficiency was presented as one of the most barriers related to individual characteristics, followed by other organizational factors and broader factors in different disciplines. Linguistic difficulties can be broadly categorized into issues related to language proficiency and academic writing conventions. Regarding language proficiency, in a study of Pho and Tran (2016), 41.2% of the participants agreed that writing in a foreign language is a serious problem negatively affecting their publication procedure. Results from their interviews also indicated that even senior lecturers with extensive research experience still found it troublesome to express their ideas in English and to write formally. Proficiency in foreign language (writing of scientific documents) was also mentioned as one of the factors that impacts international-indexed publishing (Trinh et.al, 2020). According to Hoang and Ma (2019), it is not only

the problem of language itself but also about the contribution to the field. In their study, some Vietnamese doctoral students stated that their English was not effective enough to convincingly communicate the significance of their research. Other participants also revealed that they received negative feedback from journals regarding their English writing, which was the main reason for the rejection of their submissions. Similarly, Nguyen et al. (2024) reported that several Vietnamese researchers met difficulties in English language skills, which directly affected their writing quality. Besides that, academic writing conventions are strictly standardized and maintained by publishers (Galloway & Rose, 2015). Academic writing conventions refer to the established norms to ensure the clarity, precision, and consistency in communication among scholars. The third-person viewpoint, exact word choice, formal tone, and a clear focus on the research problem under investigation are all recommended for L2 writers (Hartley, 2008). This poses remarkable challenges for them since they may not be much familiar with linguistic and rhetorical conventions, as well as disciplinary content knowledge and methodologies (Hyland, 2012). To illustrate, Nguyen (2018) discovered that although Vietnamese expert writers used many different types of rhetoric as an attempt to adopt English conventional rules of academic writing, they are still somehow affected by their own socio-cultural background. For example, they tend to avoid using hedges because in Vietnamese culture, amplifiers such as boosters or emphasizees are more preferred to help defend writers' views and persuade readers. Bui (2022) investigated the use of reporting verbs by Vietnamese writers and found that they were frequently misused, resulting in unclear arguments and evaluations. In short, both kinds of above linguistic difficulties (language proficiency and academic writing conventions) faced by Vietnamese researchers when dealing with academic English have led to some barriers to effective communication and successful publication.

1.2.2 Needs from the Vietnamese Context

The challenges mentioned above have led to some urgent needs that must be timely addressed. There is a strong demand for Vietnamese researchers to develop a deeper understanding of international academic writing conventions. To be more precise, there should be a thorough examination of Vietnamese researchers' writing practices in the ELF context to assess how well they align with ELF communications norms. As a result, necessary linguistic support can be sufficiently tailored and efficiently delivered, resulting in the improvement in the quality and clarity of their research outputs (Flowerdew, 2013). Specifically, it is essential to identify the rhetorical structure of the whole research articles, and the linguistic features commonly

employed by Vietnamese researchers in different disciplines in order to comprehend how written ELF varies among academic communities.

The analysis of rhetorical structures of research articles which can be examined through moves and steps was first motivated by Swales (1981, 1990). He stated that to fulfil the task of composing research articles for international publication, researchers then not only need support with typical language knowledge such as grammar and vocabulary, but also academic writing conventions used in their target disciplines. His CARS (Create A Research Space) model, as a framework to analyze the structure of the Introduction section in research articles, provided an initial and systematic theory to break down academic texts into fundamental segments aligning with particular communicative purposes. In this context, moves and steps are building blocks of a text, assisting writers to engage in their own disciplinary discourse.

Recently, there has been several research in the field conducted to identify the rhetorical structure of RAs by NES and then compare that structure with the one of RAs by NNES (Farley, 2018; Karimah et al., 2023; Leila, 2022; Nguyen & Pham, 2024). Those studies were conducted to examine structures of sections of RAs including Abstracts, Introduction, Methods, Results, and Discussion. Findings from these studies shown both similarities and differences in the moves and steps of research articles written by NES and NNES authors across various disciplines (Duszak, 1994; Im-O-Cha et al., 2004; Taylor & Chen, 1991; Valero-Garces, 1996). The significance of those studies was announced to “help NNES writers produce texts that appear more native-like” (Herriman & Aronsson, 2009). In other words, those results implied that NNES authors should follow the native norms, which are believed to be practiced by people in the Inner Circle. However, due to the evolution of ELF expanding into the academia world, it has been strongly emphasized that manuscripts should be evaluated according to their contributions to the field, and language utilized to convey the scientific message is not necessary to be native-like provided that it is sufficiently intelligible. There can be some variations among the rhetorical structures applied depending on which groups of audiences researchers aim to approach. For example, Alharbi (2021) conducted a comparative genre-based analysis of Introduction sections in international and local contexts. He found that the three moves proposed by Swales’ CARS model (1990) were employed in both corpora, but there existed some minor differences in the employment of these moves. For example, Move 2 was not always seen in the Local sub corpus. In addition, some steps and sub-steps were conventional in one corpus but optional in the other one. To illustrate, the three steps and sub-steps of Move 1 are conventional in both corpora. However, M2S1B is conventional and M2S1A is

optional in the Local sub corpus while these two steps of Move 2 are always utilized in the International corpus. Alharbi (2021) suggested that authors should be aware of both disciplinary conventions and publication contexts when preparing their manuscripts. Depending on target audiences, either local or global communities, scholars had better adjust their writing practices to approach more readers. In short, the knowledge of rhetorical structures is essential for composing research articles so that communication in academia will be more effective. Knowing what to write, especially in the context of sharing knowledge with those coming from different language and culture backgrounds, will strengthen the ability of researchers to construct their ideas and arguments in a smooth and logical flow, therefore facilitate better comprehension of disciplinary discourse and allow higher chances for global recognition.

Along with the mastery of rhetorical structure, another concern is about linguistic features used to enhance the clarity and explicitness, which are noticeable tendencies in academic ELF (Mauranen, 2012). Discourse reflexivity, a common manifestation of explicitness (Mauranen, 2017), is a way for speakers or writers to reflect on their own discourse and the communication process. It helps a discourse be more visible and comprehensible in the contexts where speakers or writers do not share the same linguistic and cultural backgrounds. In this sense, discourse reflexivity is a crucial element for non-native speakers and writers since it facilitates clearer communication. One way to promote discourse reflexivity is the use of meta discourse elements such as code glosses. According to Hyland (2005), code glosses provide extra information by rephrasing, explaining or elaborating what has been said. Their purposes are to ensure that writers' intended meaning is clearly understood by readers. For instance, some common code glosses, such as *this is called*, *in other words*, *that is*, *this can be defined as*, and *for example* can be used to provide definitions or examples of complicated concepts. As technical terms and discipline-specific knowledge which may confuse readers are inevitable in a research article (Hyland, 2004, Swales, 2014), scholars should know how to use code glosses to clarify those contents, make complex ideas accessible, and instruct readers through their arguments (Guziurová, 2022; Kafes, 2022). Vietnamese researchers, when targeting international communities, therefore may need to use code glosses so that their work is more clearly understood.

Overall, the mastery of rhetorical structures and discourse reflexivity, particularly through the use of code glosses, can enhance the accessibility and intelligibility of Vietnamese researchers' work. The quality and impact of their contributions will be more visible in the international academic arena.

1.2.3 Lack of Current Resources

In the Vietnamese academic context, researchers also encounter language issues similar to those faced by other non-native English-speaking communities. However, Vietnamese scholars in the banking and finance sector seem to lack a comprehensive view of linguistic use in research articles within their discipline. This shortage indicates a limited understanding of how they overcome the challenges of writing in English to successfully get published. To the best of the researcher's knowledge, so far there have been only some small-scale studies on academic writing conducted that focused on isolated linguistic features. For example, Nguyen (2018) studied the use of hedges among Vietnamese authors in the field of applied linguistics and found that they tend to use hedges less frequently, which can be attributed to cultural backgrounds and intended readership. Michelle (2019) and Gollin-Kies and Lambert (2022) discovered that when writing scientific research reports in English for publication, Vietnamese postgraduates suffered from some challenges such as limited academic terms and critical thinking. Bui (2022) revealed that Vietnamese TESOL research writers frequently employ reporting verbs with neutral positions or evaluations. There appears to be no studies related to banking and finance research articles.

In addition, as Nguyen and Nguyen (2023) pointed out, decent English competency would help researchers analyze and debate scientific topics with their counterparts in other countries. Besides being autonomous to learn, it is vital for each researcher to receive systematic and ongoing instruction. English for Research Publication Purposes (ERPP), however, seems to be a relatively unfamiliar concept in English teaching in Vietnam. There is a shortage of the above sources to support Vietnamese researchers with their English writing practices. When facing with a trouble, they have to seek for assistance from their peers or technology without a comprehensive view of the matter.

1.2.4 Preliminary Survey: Online Questionnaire

In order to more persuasively support the rationale for this present study presented in the previous parts, a preliminary questionnaire was conducted by the present researcher with a group of Vietnamese researchers who engage in banking and finance research. The reason for sending this preliminary survey before carrying out the whole research was to confirm the existence of the problems, and also to gain a deeper understanding of those who are the target population. Participants were actual representatives of the discipline community, so their responses were greatly relevant and highly appreciated. The questionnaire was designed using Google Forms and

consisted of 15 questions. It primarily aimed to explore the self-perceived English proficiency of these Vietnamese researchers, their challenges in writing for international publication, as well as their suggestions for language support resources. The questionnaire was written in English, with a Vietnamese translation provided in parentheses after each question. Its English version is presented in Appendix A.

Delivered online in August 2024, the questionnaire received responses from 19 participants, who are all lecturers in a university primarily focusing on banking and finance. Doing research is one of their main responsibilities besides teaching, and publishing internationally is highly encouraged by the Board of Management of the university. Regarding English language proficiency for academic writing, ten of them believed that they are at the intermediate level, while six participants perceived that they are at the beginning level and only three stated that they reach the advanced. The most commonly reported challenges when they write academically include writing style and coherence, understanding and using jargon, and grammar. Specifically, main challenges they have to deal with when writing research articles in English are difficulty in expressing complex ideas, lack of familiarity with academic writing conventions, and limited vocabulary.

In order to draft their articles, they currently seek for some types of support. Among those resources, academic writing materials and workshops stand out as the most frequent. Others receive mentorship, peer review and feedback, or look for language editing services. They also asserted that those are such crucial sources to enhance the quality of their research writing in English that need to be more invested. Besides, the use of AI such as websites or applications was also mentioned as a useful approach. There is also a call for forums where there is a connection among not only researchers but also language experts so that they can get a comprehensive training ranging from basic to advanced levels.

In short, the findings from this small-scale preliminary survey reflect the current English research writing practices and challenges of Vietnamese researchers, closely aligning with what is explored from the existing literature.

1.2.5 Research Gaps

There are some research gaps that can significantly contribute to the rationale of this study. First of all, despite the growing body of literature on ELF in spoken communication (O'Neil, 2018) such as strategies, accommodation, and intelligibility, there has not been much focus on written mode, particularly in the context of academic publications. This imbalance is worth taken into consideration because written academic discourse plays a key role in international knowledge

construction and dissemination. Therefore, there is a crucial need for more research on written ELF so that there will be a deeper and more comprehensive understanding of ELF in different contexts (Flowerdew, 2019; Horner, 2018; Marlina & Xu, 2018).

Second, although NES are not excluded from ELF settings, it is true that more and more reviewers and editors of journals are non-native, which causes the fact that not all articles are checked and corrected according to the native norm. Drubin and Kellogg (2012) discovered that top-ranking journals gradually emphasize the quality of research rather than focus too much on correctness and nativeness of language. In fact, academic writing is subject to disciplinary conventions, gatekeeping practices, and evaluative criteria, leading to several apparent differences occurring between spoken and written language in terms of linguistic features or meaning-making strategies. This evolving and emerging practices of academic publishing further expose a gap that calls for more research examining how these changing norms are reflected in actual written texts authored by NNEs writers.

Third, it is necessary to explore the utilization of ELF in specialized industries, as the discourse of each field or academic discipline is unique in terms of language use to suit its communicative purposes within a certain community. As Mauranen (2020) stated, although English used in academic writing is generally similar and do not stray far away from Standard English, academic writers tend to apply common patterns of writing that identify the research communities. In other words, expert communities negotiate their own norms. Language use in banking and finance area, for example, should be clear and precise since it must deal with accurate information such as regulations, figures and analytical frameworks. Although it is such an ideal context to study the impact of ELF on written discourse, the existing literature (Farley, 2018; Lorés-Sanz 2016, 2018; Martinez, 2018; Mur-Dueñas, 2018a; Ornat, 2019; Rowley-Jolivet, 2017; Rozycki & Johnson, 2013; Shchemeleva, 2019; Tribble, 2017; Wu et al., 2020) does not cover those inherent interesting matters. Accordingly, how ELF users negotiate disciplinary norms in high-stake disciplines remains widely unknown.

Furthermore, context-specific research in non-Western academic settings is still limited. Especially, ELF research in Southeast Asia, particularly in Vietnam, is insufficient. While Vietnamese researchers have been actively engaging in global academic publishing activities, their linguistic practices in ELF environment have not been adequately investigated. Those constraints limit the existing literature on how local academic cultures interact with international publication.

In short, by examining the practices of Vietnamese researchers on their use of written ELF in research articles in banking and finance, the current study aims to fill

those gaps in order to inform stakeholders about linguistic issues in research environment. Hopefully, the findings will contribute to fostering a more inclusive and supportive atmosphere in the Vietnamese academic context. Specifically, manuscripts evaluation should prioritize intelligibility over adherence to native-speaker norms of language proficiency.

1.3 Research Purposes

The overall purpose of the present study is to understand how Vietnamese researchers employ English in banking and finance research articles (BFRAs) for publication in the ELF context. The three reasons for targeting this discipline are as follows. First, it is about the significance of the field in society as there has been a huge amount of research conducted to investigate finance-related matters in recent years. Second, as mentioned earlier, writing practices in this discipline are highly sophisticated since they require discipline-specific terms and jargons, as well as the integration of quantitative data which presents a rich context for research in writing to be conducted. Finally, it is for professional development and practical needs as the study's outcomes are expected to help Vietnamese researchers overcome existing challenges in their research work.

The current writing practices of Vietnamese researchers will be compared with those of other NNES researchers attempting to publish in the ELF context so that the results will provide an in-depth understanding of various scholarly writing norms in different contexts. Although ELF interactions do not exclude native English speakers, the present study only focuses on NNES researchers, so this exclusion ensures that comparisons are made among participants who face similar challenges of composing academic texts in another language rather than their mother tongue, therefore avoiding confounding factors related to language proficiency or standard language ideologies. Comparing among different groups of NNES writers also reflects that such interactions constitute the majority of ELF usage worldwide (Seidlhofer, 2011).

In other words, the findings will present the similarities and differences between the Vietnamese national standards and the international standards, thereby revealing the extent of readiness for Vietnamese researchers to engage in global knowledge dissemination.

By taking both the macro and micro levels of analysis, this present studies also aims to explore the move-step structure of those research articles and a specific linguistic feature, code glosses in particular, which are essential to contribute to the success of publication. First, the move-step structure will be analyzed following genre

analysis approach. Second, code glosses will be investigated by corpus techniques. Specifically, four research objectives are:

1. To identify the moves, steps, and their structure in English banking and finance research articles (BFRAs) by Vietnamese researchers
2. To investigate the similarities and differences of moves, steps, and their structure between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context
3. To identify the types, frequency, and functions of code glosses in English banking and finance research articles (BFRAs) by Vietnamese researchers
4. To investigate the similarities and differences of code glosses between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context

1.4 Research Questions

The above research objectives are translated into the following four research questions:

Research Question 1: What are the moves, steps, and their structure in English banking and finance research articles (BFRAs) by Vietnamese researchers?

Research Question 2: What are the similarities and differences of moves, steps, and their structure between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context?

Research Question 3: What are the types, frequency, and functions of code glosses in English banking and finance research articles (BFRAs) by Vietnamese researchers?

Research Question 4: What are the similarities and differences of code glosses between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context?

1.5 Significance of the Study

This study is significant for several reasons. It is expected to be valuable in several dimensions, encompassing theoretical, pedagogical and methodological aspects.

1.5.1 Theoretical Significance

This study contributes to the area of research in written ELF by exploring how NNES researchers, to be more specific, Vietnamese ones, utilize it for international publication purposes in the specific discipline of banking and finance. It adds to our understanding of the emerging and evolving nature of ELF, provide insights into how

English is reshaped and used in a non-native environment, contributing to a more comprehensive awareness of ELF and its variations.

By focusing on the rhetorical structure and discourse reflexivity in BFRAs by Vietnamese researchers, the thesis provides more insights into how ELF functions in academic communication. In other words, this examination can reveal how Vietnamese researchers adapt English in their academic writing, and whether this adaptation is affected by their own socio-cultural backgrounds. In addition, the study also reflects the characteristics of written ELF in a specific discipline of BFRAs. Understanding these actual practices will additionally help identify the obstacles in international communication and suggest potential solutions.

In addition, the study contributes to the field of genre analysis by integrating move-step structures and discourse reflexivity with the ELF paradigm. First, it provides theoretical insights into how different linguistic and cultural backgrounds may affect the rhetorical structure used in research articles. Second, the exploration of discourse reflexivity, particularly code glosses used will contribute to their understanding of how Vietnamese writers enhance the clarity of their articles to accommodate their global audiences.

In short, it offers a more nuanced perspectives of the adaptation and construction of ELF by its users in different academic and professional industries.

1.5.2 Methodological Significance

Previously, there has been a large body of research on academic writing in English produced by NNES, even before the term “ELF” appeared. The common method used was contrastive analysis in which writing texts written by L2 authors were compared with those by L1 writers, using the latter as a reference corpus. This method, however, seems to distance the gap between native and non-native speakers, and also consolidate the status of the native speaker as the only language norm that the others should attempt to achieve. Departing from this tradition, the current study adopts and ELF-oriented comparative designs by examining English RAs by Vietnamese researchers with those by other NNES researchers within international publication contexts. By shifting the focus away from native norms, it reveals how Vietnamese researchers navigate academic writing within the new paradigm of ELF. These comparisons will show the extent of acceptability and recognition that NNES authors achieve within global academic communities, therefore strongly emphasizing intelligibility over nativeness as the primary criterion for success in international publication.

In addition, although a huge number of researchers have conducted research on the rhetorical move-step structure of research articles in various disciplines, not

many of them explicitly linked it to written ELF framework. Studies on written ELF so far have been dealing with isolated linguistic features such as the use of self-mention, syntactic complexity, prepositional construction, and so on. These studies overlook the broader context of the overall organization articles, where those specific features operate to fit the ultimate communicative purposes. This present study, then, offers the analysis of the entire rhetorical structure of research articles, providing a more holistic view of how Vietnamese researchers in banking and finance express their opinions and present their findings in the ELF context. The combinatory examination of move-step structure and discourse reflexivity (particularly code glosses) significantly highlights how they adapt English to meet both disciplinary and linguistic expectations. Methodologically, integrating genre-based analysis with discourse-level features provides a more comprehensive framework for examining written ELF, as it offers both macro-level rhetorical organisation and micro-level meaning negotiation within disciplinary communication.

1.5.3 Pedagogical Significance

This research is also pedagogically beneficial as it provides fruitful insights into the current writing practices of Vietnamese researchers in particular, and non-native English-speaking authors in general, in the context of international publication, especially within the banking and finance sector. Through this understanding, stakeholders are informed to develop more relevant and practical courses in English for Specific Purposes (ESP), English for Academic Purposes (AEP) and English for Research Publication Purposes (ERPP) that directly address the challenges faced by those researchers. Specifically, the analysis of rhetorical structures and discourse reflexivity will help educational experts identify certain linguistic challenges that Vietnamese researchers are struggling to meet the international publication standards.

Furthermore, understanding how Vietnamese researchers employ English in the ELF context can direct curriculum designers to address exact language challenges. According to Flowerdew (2015), tailored programs and courses will prepare international scholars with sufficient skills to work in their fields under the pressure of publishing in English. In other words, training programs or language support from authorities and institutions, which must be discipline-specific rather than one-size-fits-all, is absolutely necessary. Tailoring those educational programs to satisfy the unique needs of Vietnamese researchers in banking and finance can help them attain necessary linguistic knowledge so that they are able to meet the rigorous guidelines from international journals and public their work successfully.

Overall, this study sheds light on the variation of language and the adaptation of language users in the global context, where achieving communicative success is the ultimate goal. This study is expected to inform language teaching pedagogical strategies that flexibility and adaptability should be emphasized as they are crucial for successful ELF communication.

1.6 Scope of the Study

This study aims to examine the move-step structure, and the code glosses used in research articles in banking and finance by Vietnamese researchers in the ELF context. Given careful consideration of inclusion criteria, as well as time and resource constraints, the study is limited to the following factors:

- The understudied field is banking and finance, therefore the data to be collected are research articles (RAs) within the banking and finance field.
- In order to conduct contrastive analysis, there were two corpora of research articles compiled. The first corpus consists of English BFRAs by Vietnamese researchers, published in Vietnamese-based journals. The second corpus, which is used as the reference one, encompasses BFRAs by other NNES researchers (neither Vietnamese nor NES) in different parts of the world, published in high-ranking international journals. The inclusion criteria will be explained in more details in Chapter 3.
- Components of RAs investigated include Introduction, Literature Review, Methods, Results, Discussion, and Conclusion. Any articles which do not fully encompass those sections will not be selected.

1.7 Definition of Key Terms

Banking and Finance Research: Scholarly studies focused on topics related to banking, finance, and related fields. In this study, the focus is on those written in English by Vietnamese researchers and by other NNES researchers.

Code Glosses: One component of interactive meta discourse features (Hyland, 2005), which are divided into two categories: reformulation (to express an idea in a different way) and exemplification (to clarify or illustrate for a concept or an argument). In this study, they are analyzed based on Hyland's (2005, 2007) work.

Discourse Reflexivity: The capacity of language to refer to itself (Mauranen, 2010). To be specific, it is the way writers or speakers make their own discourse explicit within the text. Some techniques involved are commenting, organizing or managing the flow

of information in the discourse. In this study, the term relates to academic writing, where it is manifested by the use of code glosses.

English as a Lingua Franca (ELF): English as it is spoken by speakers of various first languages (Jenkins, 2009). ELF serves the main purpose of facilitating the communication process in order to get the mutual understanding. Early research in ELF mainly focused on spoken mode, especially pronunciation. In this definition, being native-like is not as important as being intelligible and comprehensible. In this study, ELF is explored in a written mode.

Move and Step: A move is a section of text that serves a specific communicative purpose and contributes to the overall aim of a genre (Biber et al, 2007). According to Swales (1990), a move expresses the rationale of a genre to establish its structure, content, style, and audience. In this study, a move is recognized as a text segment with a single communicative purpose. A step is a component of a move that helps realize its communicative purpose (Swales, 1990). In this study, it is considered a section within a move that serves one particular purpose aligned with that of the move.

Rhetorical Structure: The organization and arrangement of a research article into parts that effectively communicates the purpose, methods, results, and conclusion of the study to readers. In this study, it is analyzed by different moves and steps.

Vietnamese Researchers: Those of Vietnamese origin, working on various disciplines such as science and technology, social sciences, humanities, and applied sciences. They are academics, scientists, and professionals who are typically affiliated with universities, research institutes, and government or private research organizations. In this study, the term refers to those who work in the banking and finance discipline. They are also lecturers since most of them work full time teaching in educational institutions.

Vietnamese-based Journals: Journals issued by universities, academies or science organizations in Vietnam and ranked based on the grading system of the State Council of Professorship. In this study, the focus is on their English language versions.

Written ELF: A different direction of research on ELF rather than spoken mode. It has been gradually popular in the past few decades and commonly investigated by analyzing language use in academic writing, especially research articles. This aims to understand the fluid nature of English in academia as it is shaped by its non-native users (Mauranen, 2012). In this study, written ELF is explored through the rhetorical structure and a specific linguistic feature, i.e. code glosses, of research articles in the field of banking and finance.

1.8 Chapter Summary

In this chapter, the context of the present research, which mainly underlies the importance of written ELF in Vietnamese context, was revealed and then narrowed down to the research site selected. Besides that, the research problems, the needs and the lacks, and the research gaps were also identified, and the research objectives as well as research questions were formulated based on these issues. Furthermore, the potential significance of doing this study was also clarified, along with its scope. In the next chapter, related theories and previous studies will be revealed and synthesized in order to build up the theoretical foundation for the current research.

CHAPTER 2

LITERATURE REVIEW

This chapter provides some background knowledge related to written English as a Lingua Franca (ELF) in Banking and Finance Research Articles (BFRAs). Section 2.1 states ELF and its connection to World Englishes. Section 2.2 mentions the definition and characteristics of ELF, how it evolved and proved its own significance in the academic world. Section 2.3 discusses the rhetorical structures of research articles (RAs), emphasizing how they can be analyzed through various models, and particularly how they can be adapted in the ELF context. Section 2.4 reveals theories and practices of different disciplinary discourses, how they are similar to or different from each other in terms of rhetorical structures and linguistic features. Section 2.5 acknowledges discourse reflexivity in general, and code glosses as a particular device to promote clarity and explicitness in academic writing, especially in the ELF context. In Section 2.6, some research gaps are identified from previous studies, particularly the lack of focus on move-step structures and code glosses in BFRAs. Section 2.7 ends the chapter with the summary of key points discussed above.

2.1 English as a Lingua Franca and its Connection to World Englishes

English as a Lingua Franca (ELF) and World Englishes (WE) are the two related areas of research which have both important overlaps and notable distinctions (Jenkins, 2015, Mauranen, 2018). Regarding similarities, both ELF and WE challenge the traditional concept of English as a Native Language (ENL) to claim that English is not the sole property of its native speakers but a global resource that belongs to anyone who uses it (Jenkins, 2015; Seidlhofer, 2011). By that way, both concepts shift the focus away from conformity to a single standard as nativeness. To be specific, ELF focuses on the use of English as a means of communication among speakers who do not share the same first language, emphasizing intercultural intelligibility and functional adaptability. On the contrary, WE highlights the diversity of English varieties in different regions such as Thai English, Australian English, Singaporean English, or Indian English,

each shaped by local contexts regarding linguistic, cultural, and social influences. According to Jenkin (2015), ELF offers a dynamic perspective on how English is utilized in real-time communication across diverse contexts, whereas WE offers a broader framework to investigate how English evolves and becomes indigenized in different regions of the world. In the same vein, Mauranen (2018) argued that ELF and WE are interconnected with each other. ELF examines how interlocutors navigate and co-construct meaning regardless of linguistic boundaries, while WE places those interactions in the broader social, historical, and structural realities of regional Englishes. Table 2.1 below presents some comparison between the two concepts.

Table 2.1 Comparison between ELF and WE

Feature	English as a Lingua Franca (ELF)	World Englishes (WE)
Primary focus	English used as a contact language among speakers from different linguacultural backgrounds Includes both native and non-native speakers, but most often between a non-native speaker and another non-native speaker	Localized varieties of English, often in postcolonial contexts
Norms and standards	Challenges the idea of a single standard such as British or American English. Norms are emerging from communicative practices of English users by themselves. Features that do not impede communication are often accepted.	Recognizes and validates the internal norms of each variety. For example, Indian English has its own grammatical, lexical, and phonological features that are considered standard within that community.
Example	A Vietnamese student communicating with a Thai lecturer in the classroom -> the focus is to successfully understand each other	The unique pronunciation, vocabulary, and grammar of Thai English or Singaporean English -> contribute to stable varieties of the language

2.2 Written English as a Lingua Franca and Academic Writing

ELF has been proved to be helpful not only in spoken communication but in written mode as well. Recent interest in ELF has shifted to explore it in academic writing, especially RA composition. Written ELF has gradually become popular, especially in the last decade since it was connected to fields such as English for Specific Purposes (ESP), English for Academic Purposes (EAP), and English for Research Publication Purposes (ERPP). ELF enables scholars to share their work to international

readers so their presence and engagement can be more visible (Luzón, 2018). Its diverse influences placing on researchers, particularly NNES ones, include the way they employ language to organize the overall structure and express the knowledge content of RAs to facilitate better communication.

There seems to be two different approaches to written academic ELF so far. The first way is to deal with unedited writing, which is not checked and revised by “literacy brokers” (Navarro et. al, 2022). The Corpus of Written English as a Lingua Franca in Academic Settings (WrELFA, 2015) was the first written academic ELF corpus, encompassing unedited research articles, blogs, and doctoral examiner reports by authors from different disciplines and lingua-cultural backgrounds. Those texts were composed by ELF users and were not under professional proofreading or checking by English native speakers. This corpus was utilized by several researchers to mainly examine the phraseology of written ELF. Regarding the sub-corpus of unedited RAs (named the SciELF), Rowley-Jolivet (2017) introduced a brief analysis of three reporting verbs: allow, enable, and permit. Mur-Dueñas (2018a) explored the “it” pattern in connection with its interpersonal function. Ornat (2019) investigated reformulation and its markers. Wu et al. (2020) discovered syntactic complexity of written ELF. Some other researchers just delved into a specific discipline within the SciELF sub-corpus. Choosing RAs in business and economics, Bondi & Borelli (2018) explored the voices and metadiscourse used by ELF writers, mainly through some selected meta discursive verbs and nouns. Shchemeleva (2019) explored clusters of epistemic stance expressions manifested in social sciences RAs. Also working with business and economics discipline, Bondi & Francesca (2020) investigated the stance of authors through Hyland’s taxonomy of interactive and interactional markers.

The second approach to written ELF is through edited (published) writing, mainly research publications. RAs within particular disciplines are examined, for example RAs of engineering (Rozycki & Johnson, 2013), business management (Mur-Dueñas, 2015, 2017, 2018b), biomedicine (Tribble, 2017), animal science (Farley, 2018), sociology (Lorés-Sanz, 2016, 2018), and food sciences (Martinez, 2018). The majority of these studies included a reference corpus of English as a Native Language (ENL) texts to identify the emerging features of written ELF. Contrastive analysis was also conducted, such as to contrast hard and soft sciences (Palumbo, 2017; Tribble, 2019). Among those studies, some of them analyzed moves of texts, along with specific lexicogrammatical items that can be seen as unique rhetorical features of written ELF. Such studies will be presented in Section 2.3.2.2 Rhetorical Structure of RAs by NNES Writers in the ELF Context.

In general, it can be seen that NNES writers still adopt conventional academic writing features such as structured argumentation and formal tone (Khirallah, 2004), or nominals, passives, and syntactic complexity (Yilmaz, 2020). Besides, they also create unique features in language use or employ some non-conventional expressions such as lexical markers and formulaic expressions (Kochetova & Ilyinova, 2021), or epistemic stances (Shchemeleva, 2022). Since NNES writers face some challenges when using English to write academic articles, ELF offers an approach for them to cope with those difficulties (Ingvarsdóttir & Arnbjörnsdóttir, 2013). This new paradigm shifts the language focus to flexibility and adaptability in language use rather than correctness according to a native speaker perspective. In particular, written ELF is increasingly employed by NNES writers in composing RAs. The commonly seen feature is that ELF writers normally have flexible and dynamic rhetorical styles, as they often blend their own L1 writing conventions with ELF norms. In other words, written ELF is expressed through accommodation. According to Huh et al. (2020), NNES writers use various pragmatic strategies to accommodate differences in communication and enhance mutual intelligibility. Wu and Lei (2020) listed some pragmatic strategies such as using longer sentences to improve efficiency or employing more coordinate phrases and complex nominals to increase clarity.

There are some conclusions related to how ELF is accepted in academic writing. First, Flowerdew (2019) claimed that hard sciences witness more evidence of ELF-specific usage rather than soft sciences, therefore indicating the different level of acceptance of ELF features among disciplines. Second, Yilmaz (2020) concluded that internationally published ELF texts conform with the native norms more highly than unedited texts from local contexts and in less strictly regulated genres, showing a greater level of variation. All in all, the actuality of the “lingua franca factor” (Firth, 2009) was confirmed by those previous studies. However, there is still a need to conduct more studies on written ELF since most studies up to now have focused on spoken ELF interactions (Ingvarsdóttir & Arnbjörnsdóttir, 2013). The nature of the two modes is inherently different from each other since written ELF more strictly depends on language regulation (Hynninen & Solin, 2017). A lot of aspects of written ELF still have not been fully explored.

2.3 Genre Studies and Research Articles (RAs)

Genre has been a widely known concept in academic writing utilized in various educational and professional contexts. It serves as an advantageous guideline so that scholars can use it to conduct genre studies related to different disciplines.

2.3.1 Genre Studies

2.3.1.1 Definitions of Genre

The concept of genre has been paid much attention in applied linguistics, especially for the purpose of teaching, learning and analyzing communicative events. Different definitions of genre have been proposed by various scholars in the field, who introduce their own frameworks to analyze a text and research goals. Miller (1984) defined genre as “typified rhetorical actions based in recurrent situations”. She meant that genres emerged from repetitive communicative events, with each genre serving a special function. This definition stresses on the regularity and recurrence of similar communicative contexts and the provision of genre structures that direct members of a community to follow.

Martin et al. (1997) dedicated remarkably to genre theories by defining genre as a “staged, goal-oriented social process”. Working under the Systemic Functional Linguistics, they emphasized the cultural contexts of a genre. According to them, genres encompass particular steps or stages, each of which tends to achieve a specific social or communicative goal. In this process, members of a culture collaborate purposefully to complete a task, which indicates the significance of genre’s goal orientation. In other words, genres move beyond register, acting as a bridge between the language used and the underlying cultural ideologies.

Swales (1990), a well-known scholar following the English for Specific Purposes (ESP), proposed a definition which is the most traditional and popular among scholars in the field of applied linguistics:

“A genre comprises a class of communicative events, the members of which share some set of communicative purposes. These purposes are recognized by the expert members of the parent discourse 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. Communicative purpose is both a privileged criterion and one that operates to keep the scope of a genre as here conceived narrowly focused on comparable rhetorical action. In addition to purpose, exemplars of a genre exhibit various patterns of similarity in terms of structure, style, content and intended audience.”
(p. 58)

This definition was assembled by five main characteristics of genre. First, genre is a class of communicative events which mainly employ language to serve specific communicative functions of each event. Second, each genre possesses unique

shared communicative purposes that are recognized by members of a discourse community. Third, it is about prototypicality, meaning that not all instances of a genre are equally representative. While some may possess more typical features of a genre, others are more peripheral. Forth, the constraints on structure, style, and content of a genre ensure that this genre fulfils its communicative purposes. Finally, discourse community nomenclature refers to the way a discourse community calls and categorizes genres, giving profound insights into how these genres function within the community. Swales (1990) further elaborated that genres are dynamic and context-dependent, which means that they evolve to meet the demands of discourse communities and adapt to changes in communicative practices. Such adaptability support genres to remain relevant over time, strictly aligning with their core communicative purposes. He also stated that genres work as a framework for members of a discourse community, especially newcomers, to understand the discourse expectations related to the commonly practiced organization, style, and content within that community. For instance, Swales highlighted vital moves in most academic articles such as Establishing a research territory, Identifying a gap, and Presenting research findings.

By consolidating the foundation of Swales, Bhatia (1993) emphasized that members of a discourse community can manipulate or adapt genre conventions to suit their particular targets. Genre users, although follow traditional standards, may appropriately modify those conventions to achieve their communicative goals. This practice reveals that genres are not rigid but flexible and shaped by their users.

In conclusion, although each scholar came up with a different concept of genre by looking at it from various angles, they all agreed the importance of forming communication models within a specific academic community. Three recurrent features of a genre recognized from these above definitions are communicative purposes, target audience, and rhetorical structures. It is suggested that researchers, when composing RAs, should take them into consideration to effectively engage in and contribute to their disciplines.

2.3.1.2 Three Approaches to Genre Studies

Genres have been investigated by several approaches, each examined distinct aspects to present how genres are analyzed, taught, and understood. Among those frameworks, the three most influential traditions of genre analysis are: Systemic Functional Linguistics (SFL), English for Specific Purposes (ESP) and New Rhetoric. They provide an overview of how genre is comprehended and utilized in different contexts.

SFL mainly deals with the function of language, focusing on how text structures work to fulfill communicative purposes. It explores the field, tenor and mode of discourse, which are the three components to define a register (Halliday, 1985). To be specific, he claimed that each text may include ideational, interpersonal, and textual metafunctions simultaneously, contributing to communicating the message effectively. SFL is particularly applied in the education field, where it tries to assist students to construct a text through phrases rather than single words. SFL has been widely used in analyzing education documents to help students understand genres they may face in academic and workplace environments. This approach is pedagogically significant since it supports teachers with models to guide students to engage in a specific discourse community (Hyland, 2007).

The ESP tradition, largely influenced by its “father” John Swales, primarily involves analyzing academic and professional genres within discourse communities. It adopted the definition of genre by Swales (1990), which emphasizes communicative events, communicative purposes, and professional or academic settings. This approach is best known by its model of move analysis, especially Swales’ CARS (Create a Research Space) model for RA Introduction section. Not only being limited to educational contexts, the ESP also expands its scope to professional genres such as business letters and job applications, and academic genres, especially research articles in different disciplines. It places a focus on helping NNES writers master the rhetorical structures required in their fields. Therefore, genre analysis from this school pedagogically helps developing curriculum materials and offering genre-based instruction for specific groups of audiences (Bhatia, 1993).

The New Rhetoric, rooted in North America, looks at genre from a rhetorical and sociological perspective. Both SFL and ESP concentrate on formal elements and structures of genres, but the New Rhetoric emphasizes the social context of genres, where they are introduced and utilized. In this situation, genres are viewed as social actions (Miller, 1984). They are dynamic and evolving to react to recurrent situations. Therefore, instead of analyzing linguistic structures of texts, this linguistic school focuses on the practices, beliefs, and values of the discourse community (Bazerman, 1988). In other words, classroom environments cannot authentically reflect the complex social dynamic in the real world, so genres should be studied in the context of their actual use and social participation in the community.

These three traditions built a solid foundation for genre analysis during the last thirty years. While SFL emphasizes the relations between language and social context through textual analysis and ESP focuses on the rhetorical structures of

genres within a specific discourse community, New Rhetoric considers genres as social actions embedded in dynamic contexts. In this present research, the ESP framework is adopted due to its relevant features to the context of the study. To be specific, the ESP approach is closely related to the examination of rhetorical structures and language used by Vietnamese researchers in the ELF context. Furthermore, it also supports the aim to explore how NNES writers adjust their writing styles to meet the expectations of global readers. By employing the ESP approach, it is hoped that the combined analysis of macro-level rhetorical structures and micro-level discourse features such as code glosses will contribute to the practical improvement in the quality of BFRAs by Vietnamese authors. The summary of the three traditions is presented in Table 2.2 below.

Table 2.2 Comparison of three genre analysis traditions

Tradition	Key focus	Pioneering researchers	Application context	Used in the current study
Systemic Functional Linguistics (SFL)	Language functions and metafunctions (ideational, interpersonal, textual); register (field, tenor, mode)	Halliday (1985), Hyland (2007)	Education: supporting students in academic/workplace genres	No
English for Specific Purposes (ESP)	Rhetorical structures in professional/academic texts within discourse communities	Swales (1990), Bhatia (1993)	Academic/professional genres; NNES writing support; curriculum design	Yes
New Rhetoric	Genre as social action shaped by sociocultural context and real-world practice	Miller (1984), Bazerman (1988)	Sociocultural research; genres in practice outside the classroom	No

2.3.1.3 Move Analysis

Introduced by Swales (1981), move analysis is an outstanding tool within ESP to analyze the rhetorical structures of written documents, especially RAs. It involves breaking down a text into a series of rhetorical moves, each of which possesses a unique communicative function that contribute to the overall purpose of the genre within a discourse community (Swales, 2004). The first work of Swales (1990) to analyze Introduction section of RAs by his CARS model (Create a Research Space) has been widely acknowledged up to now. His model divides the rhetorical structures of texts into a sequence of moves that own unique functions: Establishing a territory, Establishing a niche, and Occupying the niche. This framework aims to help writers

present their research in a logical way that meets the expectations of the academic community.

In academic world, multiple disciplines, ranging from medicine, biology, to sociology, have utilized Swales' CARS model in composing and analyzing RAs (Alharbi, 2021; Khedri, 2022; Manzoor et al., 2020; Nwogu, 1997; Samraj, 2002; Wijaya & Bram, 2022). This model is especially useful for NNES authors to satisfy the demands of international publication. Even though this framework possesses some strengths, some critiques still lie in its overlap between the moves and difficulties in differentiating them (Bhatia, 1993; Samraj, 2002). Swales later modified his CARS model (2004) to refine the steps and adjust the roles of moves.

According to Swales (2004), a move is a rhetorical unit that functions distinctly within a text and can be broken down into steps or sub-moves. These steps contribute to the certain purpose of the move and the overall communicative goals of the text. Bhatia (1993) assumed that a move is a stage in a genre that works to meet the shared communicative goals of a specific discourse community. Move analysis is frequently employed in the ESP approach because it can assist NNES writers to understand and take advantage of the schematic patterns to write more logically and persuasively in their disciplines.

The process of analyzing moves starts with understanding the general rhetorical purpose of a text, then identifying moves within each section of the text. Each move is explored based on its function and location in the genre. Biber et al. (2007) adopted corpus-based move analysis by combining both qualitative and quantitative methods. This approach is therefore able to examine in detail the linguistic features attached in each move. Furthermore, it can enhance the objectivity of move analysis by building a large amount of data and using corpus tools to explore the frequency and patterns of moves and steps.

Overall, move analysis is a vital framework to comprehend the rhetorical structures of academic texts. It offers insights into how texts are arranged to address the communicative expectations of distinct discourse groups, and exceptionally valuable for NNES writers when working in the global scale. ESP and genre-based instruction, therefore, have significantly benefited from a systematic approach of move analysis.

2.3.2 RAs as a Genre

RAs are one of the main genres within academic discourse, which act as the key medium for scholars to disseminate their research findings and engage in the academic community. According to Knorr-Cetina (1981), RAs are considered as products

of the knowledge manufacturing sector. They have a significant role in producing and distributing knowledge systematically. RAs are available in both paper and digital formats, with English as the main language used since it is now the lingua franca for scientific communication (Swales, 1990; 2004). RAs are a vital bridge between researchers and audiences in the process of sharing, evaluating and criticizing research findings. Among several definitions of RAs, the one of Swales (1990) has been widely cited:

“The research article is taken to be a written text (although often containing non-verbal elements), usually limited to a few thousand words, that reports on some investigation carried out by its author or authors. In addition, the RA will usually relate the findings within it to those of others and may also examine issues of theory and/or methodology.” (p. 93)

This definition appreciates the informative and persuasive functions of RAs because researchers have to present their studies logically and smoothly to convince readers (Swales, 1990; Bonn & Swales, 2007). Moreover, RAs are viewed as heterogeneous discourses, which are divided into sub-parts that have unique communicative purposes. Typical sections within a RA include Introduction, Method, Results, and Discussion (IMRD).

Swales (2004) allocated RAs into three main types: empirical (experimental) RAs, theoretical RAs, and review RAs. Empirical RAs, presenting the findings from direct observation or an experimental study, often follow a standardized structure. Theoretical RAs merely work with different theories to develop or compare them with each other, the purpose of which is to address academic issues logically and analytically. Review RAs do not aim to contribute new data to the literature, but criticize and synthesize the existing one, then provide a logical assessment.

Furthermore, RAs have a central role (Swales, 1990) as they are closely connected with other research genres such as conference presentations, theses, and grant proposals. The reason is because such genres can share the same knowledge content with a RA, and they are compiled either prior to or after that RA is completely composed. In addition, RAs are written for a wider range of audiences: scholars, researchers, academic practitioners so that they can get updated with latest trends and developments in their fields.

To sum up, RAs are crucial elements of the academic world. They play a key role in helping scholars report their research in a structured manner, gradually establish their positions within academic communities.

2.3.2.1 Rhetorical Structures of RAs

The rhetorical structures of RAs, which are essential for organizing information and securing effective communication within the discourse community, have gained considerable attention from genre and academic writing scholars. Several studies have been conducted to examine the rhetorical structures of RAs in different disciplines (Aiyousef, 2021; Amnuai, 2019; Rabie & Boraie, 2021; Tessuto, 2015), claiming that the standard pattern of RA structure is Introduction-Methods-Results-Discussion (IRMD). However, many other studies have figured out that RAs can diverge from the IRMD structure (Lin & Evans, 2012; McGrath & Kuteeva, 2012), revealing that Introduction-Literature review-Method-Results-Discussion (ILrMRD) is one such alternative.

Such interdisciplinary and intradisciplinary variations in rhetorical structures of RAs may be attributed to disciplinary standards and target readers of the RAs, with unique organizational patterns across fields (Luo, 2024). As a result, understanding these variations can help inform English for Academic Purposes (EAP) or English for Research Publication Purposes (ERPP) curricula, and assist students and novice researchers adapt their writing to meet disciplinary expectations (Can et al., 2016; Seiradakis, 2023).

While the majority of those studies tended to focus on separate sections of RAs, fewer research has been conducted to analyze the rhetorical structure of full-length RAs. To illustrate how RA move-step structures differ across disciplines and cultures, studies on single sections as well as on the whole RA are reviewed in the following subsections.

2.3.2.1.1 Previous Studies on the Introduction Section

The Introduction section of a RA is the first impression that readers encounter, so it should be carefully drafted. It provides the background of a study to trigger the other parts of the research. To explore how the section is organized, move analysis is frequently employed, especially with the influence of Swales's (1990) pioneering work, and his CARS (Create a Research Space) model, which has been used, modified, and applied across different disciplines.

As mentioned earlier, the CARS model consists of three main moves. Move 1: Establishing a territory outlines the overall issue, claims its significance, and reviews the literature to place the study within the research area. This helps to introduce the current knowledge and puts the research in the larger academic situations. Move 2: Establishing a niche identifies a gap in the existing literature, figures out limitations, or poses problems that have not yet been tackled. This move is crucial

for justifying the need for the study being reported. According to Swales (1990), this move builds a connection between the literature review and the author's own research by highlighting an unsolved issue or problem. The last move, Move 3: Occupying the niche is when the researchers present their own research, state its goals, and often give a brief outline of their methodology and key findings. This is also the place where the authors declare the impact of their research to the field and describe how their study fills the gap stated in Move 2.

In response to critiques and new perspectives arising from different disciplines, Swales later modified his model in 2004. The revised model also consists of three moves. While Move 1 and Move 2 have the same names as in the original model, Move 3 was changed to Presenting the present work. Move 1 is more flexible depending on the disciplinary context. Move 2 may be cyclical and reappear several times within longer introductions. Move 3 not only occupies the niche, but also describes the research aims, contributions, and structure of the article, which are different across disciplines. Table 2.3 presents the modified CARS model by Swales (2004).

Table 2.3 Modified CARS model by Swales (2004, pp. 230-233)

Move 1	Establishing a territory
	Step 1-1 Claiming centrality and/or
	Step 1-2 Making topic generalizations and/or
	Step 1-3 Reviewing items of previous research
Move 2	Establishing a niche
	Step 2-1A Indicating a gap or
	Step 2-2B Adding to what is known
	Step 2-2 Presenting positive justifications
Move 3	Presenting the present work
	Step 3-1 Announcing present research descriptively and/or purposively
	Step 3-2 Presenting RQs or hypotheses
	Step 3-3 Definitional clarifications
	Step 3-4 Summarizing methods
	Step 3-5 Announcing principal outcomes
	Step 3-6 Stating the value of the present research
	Step 3-7 Outlining the structure of the paper

This pioneering model was employed in various fields such as medicine (Nwogu, 1997), computer science (Posteguillo, 1999), law studies (Afrizon & Arsyad, 2018), English language teaching (Rochma et al, 2020), and civil engineering (Manzoor et al., 2020). Each discipline may modify the model to a certain extent to fit

their specific discursual needs, but still its core principles remain. Madrunio (2012) analyzed the Introductions in graduate research papers by MA and PhD students from a broad range of disciplines, revealing that while Move 1 was the most frequently employed, Move 2 and Move 3 were less utilized, especially the step of evaluating methodology within Move 2. Farneste (2015) focusing on applied linguistics, examined ten Introductions from two journals. He found that not only the pattern of M1-M2-M3 was commonly used, but also a variety of other move sequences in the Introductions was also employed. He then suggested the Swales's IMRD and CARS models may need to be elaborated to make them more appropriate for teaching English for Research Publication Purposes (ERPP). Setiawati et al. (2021) conducted a comparative analysis to compare Introductions from soft and hard sciences and revealed that all Introductions remained constant to the three-move structure. However, it is emphasized that these moves were different in use across disciplines, especially regarding the formulation of research questions and hypotheses. Some other research conducted on research articles introductions (RAIs) are presented as follows.

Meng (2021) studied the move-step structure of the Introduction section of English medical science RAs written by Chinese researchers published in international journals. The target corpus included 30 Introductions chosen from 25 international medical science journals published from 2007 to 2015. They must have been written by Chinese researchers only and at least one author came from Zunyi Medical University. The framework of Kanoksilapatham's (2005) encompassing three moves and eight steps was adopted for the move-step analysis in the study. The results proved that these RAIs usually have three moves as in the selected framework. Besides, two new steps were found in those RAIs. These findings supported a guideline for researchers in the field of medical science who aim to write for international publication and also provided useful information for ERPP textbook designers.

Alsharif (2022) investigated the rhetorical move structure in business management research article introductions. Thirty RAs were randomly selected from high-ranking peer-reviewed journals, covering topics of business management during 2020-2021. The criteria were only RAs with IMRD structures, and about 400 to 1700 words long. Swales's (1990, 2004) was chosen as the theoretical framework. It was found that those business management RAIs followed Swales's CARS model although a small number of RAs deviated slightly from this model, which occurred in Move 1 and Move 2 as a result of their cyclical nature. Also, the frequency of steps varied, which reflects the significant rhetorical structure of business management RAIs.

Geng et al. (2023) also studied the rhetorical move structure of the Introduction section, but from non-Scopus and Scopus RAs. Each corpus consisted of 50 Introductions. The analysis frameworks were the adapted Swales's (1990) CARS model. The results showed that Move 3 Step 3 was a new step employed in both corpora. In addition, there was a divergence in the essentiality categorization of Move 1, Move 3, Move 1 Step 3, Move 2 Step 1B, and Move 3 Step 1. The research findings highlighted the rhetorical conventions and essentiality of moves and steps between reputable Scopus and common non-Scopus journals, therefore introducing a sample for writers in composing Introductions to the Scopus standards.

In short, as Swales (1990) noticed, many researchers find it difficult to start writing the Introduction section since they have to provide several key points in a limited length. When mastering the rhetorical structures, authors can balance those details to draft an impressive introduction. This will help them meet the expectations of their target journals and persuasively communicate their academic dedication (Geng et al., 2023; Sriwanat & Phoocharoensil, 2024). Table 2.4 below summarizes previous studies on the Introduction sections.

Table 2.4 Previous studies on the Introduction sections

Study	Corpus	Model used	Key findings	Relevance to the current study
Swales (1990)*		CARS model	Introduces M1: Establishing a territory, M2: Establishing a niche, M3: Occupying the niche. Influence across disciplines	Forms the theoretical foundation
Swales (2004)*		Modified CARS model	Adds flexibility Renames M3 to Presenting the present work Emphasize disciplinary variation	Provides an updated model
Madrunio (2012)	Multidisciplinary MA & PhD theses	Swales's (1990)	M1 dominant; M2 and M3 less utilized	Useful for comparison between expert and novice writing -> potential implications for Vietnamese academic writing training
Farneste (2015)	10 applied linguistic RAs	Swales's (1990)	A variety of move sequences employed	Shows that genre expectations impact move realization -> encourage focus on communicative purposes
Setiawati et al. (2021)	Hard & soft science	Swales's (1990, 2004)	M1-M2-M3 consistent Different in use across disciplines	Offers a disciplinary comparison

Study	Corpus	Model used	Key findings	Relevance to the current study
Meng (2021)	30 medical science RAs by Chinese researchers	Kanoksilapatham's (2005)	Verifies 3-move structure Proposes 2 new steps Implications for ERPP	Highlights how L2 researchers adapt rhetorical strategies
Alsharif (2022)	30 business management RAs (2020–2021)	Swales's (1990, 2004)	Confirms cyclical use of M1 and M2 Step frequency varied	Most directly related in discipline
Geng et al. (2023)	50 Scopus vs 50 Non-Scopus RAs	Swales's (1990)	Identifies new M3 step Move realization differed by journal status	Useful for assessing writing strategies in high- vs low-prestige journals

* means the framework used in this current study.

2.3.2.1.2 Previous Studies on the Literature Review Section

The Literature Review (LR) section of a RA is one of the crucial component that identifies and synthesizes existing knowledge which are relevant to the research questions for the purpose of easing research efforts (Pandey, 2024). Also known as the Theoretical Framework, it may be defined as “a documented review of published or unpublished works (articles, books, etc.) in specific fields of interest to the work of the researcher” (Ferreira, 2015, p. 36). According to Reay (2014), the purpose of this part is to explain what is known about the topic under investigation, highlight the research gaps and emphasize the importance of addressing those gaps. Based on those previous knowledge, researchers are able to situate their new research within a coherent and relevant framework. The key elements of the LR section includes the systematic identification, evaluation, and synthesis of relevant documents, including quantitative and qualitative studies (Ekka, 2024; Pandey, 2024; Rewhorn, 2018). Besides, this part also highlights potential directions for further research, provides a foundation for formulating research questions and hypotheses (Pandey, 2024; Setiyo & Rochman, 2023).

A well-written LR section can indicate researchers' academic proficiency (Huang & Zhang, 2016), but it is one of the most challenging tasks (Badenhorst, 2018; Inoue-Smith, 2020) since writers must be aware of the reliability and currency of the materials used (Dhobi, 2024). However, genre analysts have not been paid sufficient attention to this section because it was not considered as a separate section (Hsiao & Yu, 2012; Kwan, 2006; Tseng, 2018) but normally covered in the Introductions.

Kwan (2006) is one of the rare studies to examine the rhetorical structure of the LR chapters in doctoral theses. She claimed that both the

Introductions and the LR chapters have the similar three-move structure: Establishing a territory, Creating a niche, and Occupying the niche. However, while the Introductions are more concerned with creating a research space, the LR chapters “delineate the complex conceptual and theoretical contours of a thesis” and may also “prepare the ground for specific methodological aspects of the writer’s research study” (Kwan (2006, p. 51). Table 2.5 summarizes Kwan’s (2006) model for analyzing LR chapters.

Table 2.5 Kwan's (2006) model for analyzing LR chapters (p.51)

Move 1	Establishing one part of the territory of one’s own research by:
Strategy A#	Surveying the non-research-related phenomena or knowledge claims
Strategy B#	Claiming centrality
Strategy C	Surveying the research-related phenomena
Move 2	Creating a research niche (in response to Move 1) by:
Strategy A	Counter-claiming
Strategy B	Gap-indicating
Strategy C	Asserting confirmative claims about knowledge or research practices surveyed
Strategy D	Asserting the relevancy of the surveyed claims to one’s own research
Strategy E	Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework
Move 3 (optional)	Occupying the research niche by announcing:
Strategy A	Research aims, focuses, research questions or hypotheses *
Strategy B	Theoretical positions/theoretical frameworks *
Strategy C	Research design/processes *
Strategy D	Interpretations of terminology used in the thesis *

* Sub-strategy: justifying or claiming contributions of the announced claims

Strategy 1B tends to precede Strategy 1A when the two co-occur. (Kwan, 2006, p. 51)

Kwan (2006) found that Move 1 and Move 2 were obligatory while Move 3 was optional. Furthermore, Strategies 1A, 2A, and 3A were the most frequently employed in their corresponding moves, but none of them was obligatory.

Other researchers based on Kwan’s (2006) framework to develop their own when investigating the LR chapters. To illustrate, Li (2010) investigated the LR chapters of 40 English RAs and 40 Chinese RAs using Swales’s (1990), Kwan’s (2006), and Chen’s (2008) frameworks as the foundation to propose a four-move model including: Establishing a thematic territory, Surveying and summarizing previous research, Creating a research niche, and Occupying the research niche. Li (2010) also found that Strategy (Step) 1A: Making topic generalizations and 4A: Announcing aims/research questions were predominant while Strategy (Step) 2A: Counterclaiming was the least common in the English LR chapters and disappeared from the Chinese LR chapters. Furthermore, Move 2: Surveying and summarizing previous research was found to be obligatory since it was used in every LR chapter in the corpus.

Rabie & Boraie (2021) examined the rhetorical structure of the LRs of linguistic RAs written by Egyptian researchers. The corpus involved ten LRs from RAs published in both local and international journals from 2013 to 2019. Kwan's (2006) model was adopted as the analytical framework for the study. The findings revealed some differences in two corpora. Notably, Move 2 and Move 3 appeared more frequently in the international corpus, while Move 1 was more predominant in the local one. Additionally, some new steps were identified. The study highlighted that limited knowledge in rhetorical structures is one of the significant barriers to producing professional LRs.

Some other researchers have explored the LR section using frameworks originally designed for Introductions such as Nwogu's (1997) and Swales's (2004) models. The reasons for the selected frameworks may be due to a limited availability of frameworks specifically developed to analyze the LRs. Since the Introductions and the LRs share some common purposes, such as establishing a research territory and identifying gaps, those frameworks can be a practical starting point for analyzing move-step structures in the LRs.

Rafik-Galea et al. (2013) explored the rhetorical patterns of 20 Literature Review (LR) sections of hospitality and management RAs using Swales's (2004) move structures. The analysis revealed that the three moves and their respective steps in the selected framework were presented, though with some variations. Specifically, Move 1 is obligatory to help writers make general statements about current situations. In addition, Move 2 Step 1B: Adding to what is known is pervasive in the LRs since the authors in the field tend to add more previous research findings. Furthermore, Move 3 Step 1 is popular while the remaining six steps are either entirely absent or appear in only a number of instances.

Saadabadi Motlagh & Karam Pourchangi (2019) compared the rhetorical structure of the LRs of RAs from two disciplines of Neuroscience and Neurology. The corpus consists of 30 RAs, 15 RAs per discipline, published in high indexed journals. Two different move models proposed by Fryer's (2012) and Nwogu's (1997) were employed as analytical frameworks although they are both specifically developed to analyze the Introductions. Both models consist of three Moves with several sub-moves. Consequently, each RA was analyzed twice, then results from two separate coding move models were compared with each other. The comparison showed that Move 1 and Move 3 maintained the same frequencies when being analyzed by two different frameworks. Move 2 is obligatory in Nwogu's (1997) model but then conventional in Fryer's (2012) model. The findings suggested that Fryer (2012)

might not define Move 2 satisfactorily and comprehensively since he did not focus much on previous studies specific to each field. Saadabadi Motlagh & Karam Pourchangi (2019) then concluded that Nwogu's (1997) outperforms Fryer's (2012) in this point. Finally, a new model to analyze the LR section was proposed, which aims to enhance the clarity and effectiveness of writing this part.

In short, the LR section is essential for synthesizing previous knowledge, identify research gaps, and situate new studies within a theoretical framework. Although the LRs have been normally ignored in genre analysis as being merged with the Introductions, Kwan (2006) is one of the rare research that highlights their distinct rhetorical structures, which vary across disciplines and contexts. Studies on this part underscore its structural complexity, as well as the need for more focus on its organization. Table 2.6 summarizes previous studies on the Literature Review sections.

Table 2.6 Previous studies on the Literature Review sections

Study	Corpus	Model used	Key findings	Relevance to the current study
Kwan (2006)*	20 doctoral theses on applied linguistics	Three-move model (LR-specific)	Establishes a model with Move 1 (Territory), Move 2 (Niche), Move 3 (Optional Occupation) Strategies 1A, 2A, 3A common.	Provides a foundation model to analyze LR structures
Li (2010)	40 English & 40 Chinese RAs	Combined Swales (1990), Kwan (2006), Chen (2008)	Proposes a four-move model Surveying/Summarizing Research as obligatory Strategy 2A (Counterclaiming) rare	Shows cultural/ disciplinary variation in LR structure Support combining models
Rafik-Galea et al. (2013)	20 hospitality & management RAs	Swales (2004)	All three moves found Move 1 obligatory Move 2 Step 1B commonly used	Reference for using another analytical framework
Saadabadi Motlagh & Karam Pourchangi (2019)	15 neuroscience & 15 neurology RAs	Nwogu (1997) & Fryer (2012)	Compares both models Concludes that Nwogu more comprehensive due to its focus on field-specific research	Encourages testing multiple models to identify the best fit for LR analysis
Rabie & Boraie (2021)	10 linguistics RAs (local vs. international)	Kwan (2006)	Moves 2 & 3 more in international; Move 1 more in local Identifies new steps Recognizes limited rhetorical awareness	Highlights contextual differences and need for genre awareness training

* means the framework used in this current study.

2.3.2.1.3 Previous Studies on the Methods Section

The Methods section is a critical part of a RA since it offers the cornerstone for the overall research design. Swales (2004) stated that there are other names for this section such as The Study, Method, Data and Methodology, Methodology, and Setting and Methodology. It describes how a study was carried out and gives details of the strategy and procedures used to answer the research question (Aggarwal, 2018). It is vital to validate results, as the approach and techniques directly affect the conclusion of the study. How to organize this section depends on the discipline, but there should be some essential parts which must be included: i.e. participants, data collection procedures, data analysis methods, and research instruments (Arsyad, 2024; Shah, 2015). Detailed interpretation of study design, ethical considerations, and statistical tools should also be included to create the transparency and replicability (Shah, 2015). Therefore, thanks to this part, audiences are able to judge the reliability, validity, and generalizability of the study. According to Kanoksilapatham (2005), the Methods section did not receive much attention compared to other sections of a RA, and there was no clear framework for it up to then. She then conducted a move analysis of all sections of RAs in biochemistry and proposes that the Methods encompass four moves; two moves are conventional (Moves 1 and 2), and the other two are optional (Moves 3 and 4). Move 1: Describing materials includes a detailed list of the materials and instruments used in the experiment, which is key for ensuring that the research can be replicated. Move 2: Describing experiment procedures describes all steps to conduct the experiment or data collection process. Move 3: Detailing equipment explains how the data was processed and what analytical tools or software were used. Move 4: Describing statistical procedures gives step-by-step details on how the statistical procedure was conducted. As this framework was proposed based on her work within the field of biochemistry, it is quite useful for other natural sciences as well because of its detailed structure and clear guidelines. However, it may not be easy to adapt it to other social science disciplines, whose methodologies are more fluid and iterative.

Lim (2006) introduced one of the most thorough frameworks for analyzing the move-step structure of the Methodology part in management RAs. Lim identified three primary moves within this section. Move 1: Describing data collection procedures explains how the data were collected, and describes the instruments, materials, and participants employed. Move 2: Delineating procedures for measuring variables describes how key variables were measured or operationalized. Lastly, Move 3: Elucidating data analysis procedures explains the

methods used to process and analyze data, including statistical or thematic analyses. Lim's (2006) framework is believed to be pedagogically significant because it presents clear guidelines for both novice and experienced researchers to organize the Methodology sections.

Peacock (2011) presented a more inclusive approach by examining the Methods section across eight disciplines, including physics, biology, chemistry, environmental science, business, linguistics, law, and public administration. Rather than applying a pre-determined model, Peacock tried to identify the common elements presented in the Methodology sections by himself, following by both inter-rater and intra-rater agreement. His study identified seven core moves, including: Overview, Location, Research Aims/Questions/Hypotheses, Subjects/Materials, Procedure, Limitations, and Data Analysis. His findings unveiled significant variations in the frequency and structure of moves across disciplines, which are a result of different disciplinary conventions, research practices, and methodological preferences. For instance, hard disciplines tend to pay more attention to the Materials and Procedure moves, while soft disciplines focus more on Subjects and Procedure.

Cotos et al. (2017) conducted a big-scale study to analyze 900 Method sections across 30 academic fields. Based on their findings, they proposed a comprehensive model called Demonstrating Rigor and Credibility (DRaC), which divides the Methods section into three major moves. Move 1: Contextualizing the study method provides background information about the methodology and its connection to previous research. Move 2: Describing the study describes steps to do the experiment in the research. Move 3: Establishing credibility emphasizes the reliability and validity of the methods used, normally by linking them to well-known techniques and citing previous studies.

It can be seen that the Methods section features structural complexity in different disciplines, with detailed descriptions that enhance clarity and understanding (Arsyad et al., 2024). This complexity also varies between domestic and international journals, indicating differing standards in academic writing (Sovann et al., 2022). Table 2.7 summaries previous studies on the Methods sections.

Table 2.7 Previous studies on the Methods sections

Study	Corpus	Model used	Key findings	Relevance to the current study
Lim (2006)*	20 RAs from two high-status management journals	Self-developed 3-Move model	Identifies 3 Moves: Describing data collection, Delineating variable measurement, Elucidating data analysis Emphasizes clarity and pedagogical value	Offers a practical, discipline-specific structure
Peacock (2011)	320 RAs from 8 disciplines (e.g., physics, linguistics, law)	Data-driven identification of Moves (no pre-set framework)	Identifies 7 Moves: Overview, Location, Research Aims/Questions/Hypotheses, Subjects/Materials, Procedure, Limitations, Data Analysis Finds significant cross-disciplinary variation	Supports the need for discipline-specific genre analysis in ELF contexts
Cotos et al. (2017)	900 RAs from 30 academic fields	DRaC model (Demonstrating Rigor and Credibility)	Identifies 3 Moves: Contextualizing method, Describing the study, Establishing credibility Focuses on building trust in research design across disciplines	Emphasizes methodological rigor

* means the framework used in this current study.

2.3.2.1.4 Previous Studies on the Results Section

The Results section presents the findings of the study in a transparent and systematic manner. It should reflect the truth, avoid personal opinions, and be clearly and comprehensively reported to make sure that research findings fit the research objectives and methods stated in the previous parts (Lamanauskas, 2020). According to Aggarwal & Sahni (2018), the Results should be after the Methods, presenting findings in the same order as the methods were reported. It must include self-explanatory tables and figures to support the clarity and facilitate readers' understanding (Mukherjee et al., 2023). Besides, researchers should be aware not to include any new data in this part, maintaining a focus on the outcomes derived from the methods used (Aggarwal & Sahni, 2018). Details are necessary, but they should be presented in a concise and logical way, emphasizing that writers should avoid redundant complexity (Wills, 2022). Recently, there has been a trend to combine Results and Discussion into one section (Robinson et al., 2023), with various patterns such as blocked, alternating, and integrated formats. This shift aims to improve the conciseness and coherence in presenting research findings.

Some of the influential work on this section are Brett (1994), Williams (1999), Yang and Allison (2003), and Lim (2010). Brett (1994) analyzed 20 Results from sociology RAs and proposed a model consisting of 13 moves under three communicative categories of Metatextual, Presentation, and Comment. Metatextual is

about the data that direct readers to other parts of writing. Presentation reports the results while Comment offers the own interpretation of authors about the results. Brett also found that the three main categories follow the cyclical pattern, with Pointer (metatextual) occurring first, followed by Statement of finding (presentation), and then Substantiation of finding (comment). His model is summarized in Table 2.8.

Table 2.8 Brett's (1994) model for the Results sections of RAs

METATEXTUAL	Move 1	Pointer
	Move 2	Structure section
PRESENTATION	Move 3	Procedural
	Move 4	Hypothesis restated
	Move 5	Explanation of finding
COMMENT	Move 6	Comparison of finding with literature
	Move 7	Evaluation of finding or hypothesis
	Move 8	Further question(s) raised by finding
	Move 9	Implications of finding
	Move 10	Summarising

Williams (1999) examined eight Results of medical RAs by modifying the Brett's (1994) framework and proposed a refined model consisting of ten moves. However, the modification adds Move 4: Statement of findings/result, which did not appear in the original framework. The model is illustrated in Table 2.9 below.

Table 2.9 Williams's (1999) model for the Results sections of RAs

Move 1	Pointer
Move 2	Structure of section
Move 3	Procedural
Move 4	Statement of findings/result
Move 5	Substantiation of findings
Move 6	Non-validation of findings
Move 7	Explanation of findings
Move 8	Comparison of findings with literature
Move 9	Evaluation of findings or hypothesis
Move 10	Implication of findings

Both Brett (1994) and William (1999)'s models share some common features such as reporting results, interpreting, evaluating and commenting on results. Those moves also occur in the Discussion or Conclusion section, which is one reason for the trend of combining Results and Discussion into one as mentioned earlier.

Yang and Allison's (2003) model has been recently applied by several researchers. The two researchers focused on the complicated relationships between the Results, Discussion, Conclusion, and Implication sections. Working with a corpus of 20 RAs in applied linguistics, they found some repetitions in Results and Discussion sections. Regarding the Results, their moves are summarized in Table 2.10.

Table 2.10 Yang and Allison's (2003, p.374) model for the Results sections of RAs

Move 1	Preparatory information
Move 2	Reporting results
Move 3	Commenting on results
	Step 3-1 Interpreting results
	Step 3-2 Comparing results with literature
	Step 3-3 Evaluating results
	Step 3-4 Accounting for results
Move 4	Summarising results
Move 5	Evaluating the study
	Step 5-1 Indicating limitations
	Step 5-2 Indicating significance/advantage
Move 6	Deduction from the results
	Step 6-1 Recommending further research

Compared to the Introductions and the Methods, fewer studies have been conducted to investigate the move structure of the Results section. Among those limited research was Parviz (2023), who compared the generic structures of the Results section of scientific RAs between applied linguistics and physics. Two hundred eleven RAs in both fields from different top reputable journals were randomly selected for analysis. The findings revealed some similar and different rhetorical moves as well as obligatory and optional steps in the Results section of RAs between the disciplines. Besides that, the findings also showed that writers arranged the contents of the Results using certain rhetorical resources (i.e., Move 1, Move 2, Move 3, Move 4, and Move 5) to highlight important experimental and factual analytical findings of their research. The results further indicated that there is a common core of rhetorical resources to write the Results between the disciplines, even though some steps play an essential part in distinguishing textual features of each discipline as well as presenting how the Results of each discipline are developed. These findings offered several important pedagogical implications for teaching EAP and ESP courses, especially for applied linguistics and physics teachers and students.

In short, despite different names of moves in various models, the two vital moves to consider in this section are reporting/presenting results

and commenting/interpreting results. The existence of disciplinary variations and different patterns of occurrence undeniably exist, so there should be more exploration on them. Table 2.11 summarizes previous studies on the Results sections.

Table 2.11 Previous studies on the Results sections

Study	Corpus	Model used	Key findings	Relevance to the current study
Brett (1994)	20 sociology RAs	Self-developed model	Proposes a model of 13 moves under 3 categories Identifies a cyclical pattern of moves	Foundational model for analyzing the Results
Williams (1999)	8 medicine RAs	Modified Brett's (1994) model	Adds a new move: Statement of findings Suggests discipline-specific differences	Illustrates the adaptability of Brett's model to other fields
Yang and Allison (2003)*	20 applied linguistic RAs	Self-developed model	Proposes a 6-move model Addresses overlap with Discussion section	Comprehensive framework frequently cited in later genre studies
Parviz (2023)	211 RAs from applied linguistics and physics	Brett's (1994) model	Finds a common rhetorical core across disciplines, with some disciplinary variations in step use Emphasizes pedagogical implications for ESP/EAP	Shows disciplinary variation and shared conventions

* means the framework used in this current study.

2.3.2.1.5 Previous Studies on the Discussion Section

The Discussion section of a RA interprets the results to elucidate the significance and implications of the study for the field (Taherdoost, 2022). Basturkmen (2012) stated that this section is vital in RAs, and Amnuai (2017) also asserted that it is one of the most demanding sections for researchers, especially for novice ones to write.

The section compares and contrasts the findings of the reported study with those of previous ones to highlight the contribution of the authors to existing knowledge (Tikhonova & Kosycheva, 2022). It can serve multiple purposes. First, it is to restate the findings and link them to the research questions (Jasim, 2023). Next, authors acknowledge the limitations of their study to enhance the credibility in this section (Al-Shujairi & Al-Manaseer, 2022). Lastly, it is a place for authors to suggest directions for future studies (Taherdoost, 2022).

Several studies were conducted to analyze the rhetorical structure and linguistic realizations in this section. In addition, there were also studies that analyzed either the variations of moves in the discussion section from different

disciplinaries or those from different types of published RAs. Among frameworks to analyze this section, Yang and Allison's (2003) model is quite prominent as it has been applied in several studies. Table 2.12 presents Yang and Allison's (2003) model for the Discussion section of RAs.

Table 2.12 Yang and Allison's (2003, p.376) model for the Discussion sections of RAs

Move 1	Background information
Move 2	Reporting results
Move 3	Summarising results
Move 4	Commenting on results
	Step 4-1 Interpreting results
	Step 4-2 Comparing results with literature
	Step 4-3 Accounting for results
	Step 4-4 Evaluating results
Move 5	Summarize the study
Move 6	Evaluating the study
	Step 6-1 Indicating limitations
	Step 6-2 Indicating significance/advantage
	Step 6-3 Evaluating methodology
Move 7	Deductions from the research
	Step 7-1 Making suggestions
	Step 7-2 Recommending further research
	Step 7-3 Drawing pedagogic implication

Regarding the disciplinary variations, Nodoushan (2012) applied Yang and Allison's (2003) framework to analyze moves in the Discussions of 46 RAs in the field of applied linguistics. The findings revealed that there were three obligatory moves: Stating results, Commenting on results, and Deductions from research. It is indicated that writers in the field should consider stating the results, interpret the results and also provide implications as well as further recommendations as core components in the Discussion. Working on the same discipline, Hashemi & Gohari Moghaddam (2016) investigated the Discussions of 38 RAs. The study results proposed a five-move model that consists of multiple steps in each move: Study, Results, Discussion, Evaluation, and Suggestion. Similar to Nodoushan's (2012) study, Results and Discussion were the most used and obligatory moves in the section. The move Evaluation, combining some steps such as Limitations, Delimitations, and Generalizability, was the only optional one.

Amnuai (2017) investigated the rhetorical structures of the Discussions of 20 RAs in the field of accounting using Yang and Allison's (2003) move

model. Two obligatory moves were found: Move 2: Reporting results and Move 4: Commenting on results. Move 1: Background information and Move 7: Deductions from the research were conventional moves. The remaining three moves were optional. Moves 1, 2, and 4 showed the similar high frequencies as those in the chosen framework. Only Move 7 was obviously different from Yang and Allison's (2003) study in that it just occurred moderately, preventing it from being a conventional move as outlined in the selected framework.

Ulya (2022) examined the Discussion section in 20 RAs published in renowned journals in 2021. Applying Yang and Allison's (2003) framework, the researcher assessed the frequency and significance of the rhetorical moves in the Discussion sections so that they can be identified and categorized. It is found that there were three obligatory moves/steps that were always employed: Move 2: Reporting results, Move 4 Step 1: Interpreting results, and Move 4 Step 2: Comparing results with literature. The findings also implied that most of the moves and steps in Yang and Allison's (2003) framework were used by the authors to compose the Discussion sections. The significance of the research was claimed to be pedagogical, as it could assist writers to know what the editors want in writing this particular section, in order to minimize potential mistakes.

Being aware of some similar moves in the Results sections and the Discussion sections, Mat and Nimehchisalem (2018) adapted Yang and Allison's (2003) framework by merging those two separate sections into a single unit, which was to explore the move structures used by the final-year ESL undergraduates in their Results and Discussion chapters. The adapted model encompasses seven moves as follows: Move 1: Preparatory/Background information, Move 2: Reporting results, Move 3: Summarizing results, Move 4: Commenting on results, Move 5: Summarizing the study, Move 6: Evaluating the study, and Move 7: Deduction from the research. The data were from ten Results and Discussion chapters. The findings showed that Moves 2 and 4 were used more than the other moves. The findings were expected to help lecturers create instructional materials for teaching academic writing and increase students' understanding of rhetorical structures of an engaging Results and Discussion chapter.

Regarding rhetorical move variations in different types of journals, Jin (2017) conducted a comparative study to explore the rhetorical structure of the Discussions in low and high impact chemical engineering RAs. Swales's (1990) analytical framework was used in the study. Despite the similarities between high and low impact factor RAs within the Discussion section for most moves, there was still

one difference: the move Commenting on results accounted for 95% in the Discussions of high impact RAs but only 75% in low impact RAs. This result recommended that research writers should be aware of explaining their research findings since Commenting on Results is the key function of the section. Lacking this move may affect the impact and readability of a RA.

Arsyad and Adnan (2020) examined the Discussions of 40 RAs from various disciplines in Indonesian and international journals. Their finding presented that both corpora reflected the similar core moves: Statement of results, Reference to previous research, Explanation, and Exemplification to be either conventional or obligatory. The number of moves was not different in the two corpora, but it was the frequency of the occurrences that varied.

In conclusion, although the rhetorical moves of the Discussion section may vary overtime across disciplines and types of journals, some rhetorical moves such as Referring to the literature and Explaining the results are still basic and essential features of the section. This part still gains “scant attention” (Kurniawan & Lubis, 2020) from genre researchers, so there is a call for future studies to look at other directions such as comparing this section as written by native and non-native writers, or between quantitative and qualitative RAs. Table 2.13 summaries previous studies on the Discussion sections.

Table 2.13 Previous studies on the Discussion sections

Study	Corpus	Model used	Key findings	Relevance to the current study
Yang & Allison (2003)*	20 applied linguistic RAs	Self-developed model	Introduces a 7-move model	Provides main analytical framework to analyze Discussion sections
Nodoushan (2012)	46 applied linguistics RAs	Yang & Allison's (2003)	Identifies 3 obligatory moves: Stating results, Commenting on results, and Deductions from research	Validates core moves in applied linguistics
Hashemi & Gohari M. (2016)	38 applied linguistics RAs	Yang & Allison's (2003)	Proposes revised 5-move model Identifies Results and Discussion as most used; Evaluation was optional	Suggests flexibility and potential for adaptation
Amnuai (2017)	20 accounting RAs	Yang & Allison's (2003)	Moves 2 & 4 obligatory; Move 7 only conventional	Shows disciplinary variation in model application

Study	Corpus	Model used	Key findings	Relevance to the current study
Jin (2017)	40 RAs from high vs low impact chemical engineering RAs	Swales's (1990)	Commenting on results occurred 95% in high vs 75% in low impact RAs	Underlines importance of Commenting on results for high-quality academic writing
Mat & Nimehchisalem (2018)	ESL undergraduate theses	Yang & Allison's (2003)	Moves 2 & 4 most frequent	Highlights pedagogical relevance and real student application
Arsyad & Adnan (2020)	40 RAs from various disciplines in Indonesian and international journals		Core moves (e.g., Statement of Results, Explanation) common in both; only frequency differed	Suggests intercultural awareness of rhetorical conventions
Ulya (2022)	20 RAs published in renowned journals	Yang & Allison's (2003)	Moves 2, 4.1, and 4.2 were obligatory; overall strong adherence to framework	Confirms high applicability of Yang & Allison's model in recent publications

* means the framework used in this current study.

2.3.2.1.6 Previous Studies on the Conclusion Section

The Conclusion part of RAs was not much appealing to genre researchers because it tends to be merged into the Discussion (Maswana et al., 2015; Nwogu, 1997; Swales, 2004). Furthermore, this section is usually blended for analysis with other sections such as Implications, Pedagogical Implications, Limitations, and Suggestions for Further Research. However, Kanoksilapatham (2023) witnessed that there has been a rise of stand-alone Conclusion sections in RAs, especially in open-access journals. By having examined 25 Conclusions of RAs awarded "Articles of the Year 2021", she identified three main moves in the section: Move 1: Restating the findings of the study, Move 2: Discussing the implications of the findings, and Move 3: Offering recommendations or suggestions based on the findings. The three moves act as the backbone for the structure of the section, serving the critical role in summarizing and concluding RAs. These findings offered valuable strategies for novice or early-career and seasoned researchers alike to successfully and persuasively present their arguments.

Alkamillah et al. (2022) attempted to describe the rhetorical structures of the Conclusion section of applied linguistics international journal articles written by Indonesian writers. Thirty RAs were selected from two international journals and examined for the rhetorical move based on Yang & Allison's (2003) framework for the Conclusion section. The result revealed that the majority of RA Conclusion sections contain all elements of the Conclusion sections suggested by Yang and Allison (2003),

which are: Move 1: Summarizing the study; Move 2: Evaluating the study and Move 3: Deduction from the research. Move 1 is obligatory while Move 2 and Move 3 are conventional. The study also highlighted that those authors tend to justify their study by emphasizing research results rather than stating the limitation of the research or evaluating the methodology. Furthermore, Indonesian authors prefer to recommend possible areas for future study instead of stating pedagogic implications.

Siregar (2023) investigated the rhetorical structure in the Conclusion sections of the RAs published in international and local Indonesian applied linguistics journals. The total sample was 40 RAs, 20 RAs per corpus. Moritz et al.'s model (2008) was used as the framework for analysis, which encompasses six moves: Move 1: Restating the introductory statement, Move 2: Consolidating research space, Move 3: Summarizing the study, Move 4: Commenting the result, Move 5: Evaluating the study, and Move 6: Making deductions from research. The results implied that all moves were differently utilized between the two corpora. The percentage of most moves in international journals was relatively higher than that of moves in national journals, except for Move 6. Move 4 in the international corpus and Move 6 in the national corpus were the highest moves, accounting for 100% and 75%, respectively. Besides, Move 1 and Move 2 are the least frequent, and considered optional. Move 4 only appeared 100% in the international corpus and was categorized as obligatory, while there is no obligatory move in the national corpus. This study has pedagogically significant to help authors who want to receive higher chances of publishing their article internationally by suggesting that, for instance, writers should apply at least one sentence or function of Move 4 since it is the conventional one. Table 2.14 summaries previous studies on the Conclusion sections.

Table 2.14 Previous studies on the Conclusion sections

Study	Corpus	Model used	Key findings	Relevance to the current study
Alkamillah et al. (2022)	30 applied linguistics RAs by Indonesian authors	Yang & Allison (2003)	All three expected moves found: Summarizing the study, Evaluating the study, Deduction from research. Authors preferred highlighting findings over limitations or methodology.	Shows common rhetorical preferences in NNEs-authored applied linguistics RAs, supporting genre-sensitive writing instruction
Kanoksilapatham (2023)*	25 RAs awarded "Articles of the Year 2021" from open-access journals (various fields)	Yang & Allison (2003)	Three moves in Conclusion identified: Restating findings, Discussing implications, Offering recommendations.	Offers updated structural insight; useful for identifying recent trends and move functions in Conclusion sections

Study	Corpus	Model used	Key findings	Relevance to the current study
			Increased use of stand-alone Conclusion sections highlighted	
Siregar (2023)	40 RAs (20 international, 20 national/local applied linguistics journals)	Moritz et al. (2008)	Six moves found. Move 4 (Commenting on results) appeared in 100% of international RAs and was obligatory. Local RAs had more variation, with no obligatory move.	Informs on variation between international and local publications-relevant for cross-cultural and status-based comparison

* means the framework used in this current study.

While the Conclusion is essential for summarizing and contextualizing research, some criticize that it can also result in redundancy if not carefully crafted, therefore there should be a thoughtful examination on the structure of this section.

2.3.2.1.7 Previous Studies on the Whole Research Article

Genre analysis, particularly move-step analysis has still been an area of research interest to a lot of researchers. There have been plenty studies conducted to explore the rhetorical structure of the whole RAs recently.

Nasirizadeh et al. (2022) investigated the rhetorical structures and cyclical patterns in forestry RAs in five ISI journals. A corpus of 40 RAs, which were extracted from high impact factor journals in Forestry, was compiled for their study. Based on Kanoksilapatham (2005) model as the main analysis framework, they found that the model did not strictly apply to all sections of RAs investigated in the study. Some new moves or steps were identified. For example, in the Introduction section, Move 2 Step 2: Presenting positive justifications, Move 2 Step 3: Making a hypothesis, Move 3 Step 2: Presenting the hypothesis, Move 3 Step 4: Offering procedural justifications, and Move 3 Step 6: Stating the value of the present study were found as idiosyncratic to Forestry. In the Methods section, Move 4 Step 1: Detailing subjects and their location, Move 5 Step 2: Specifying the data gathering time, and Move 7: Presenting equations, models, algorithms and their background were discovered. In the Results section, no new move or step was found. Finally, in the Discussion section, Move 12 Step 3: Stating aims or hypothesis of the study, Move 14 Step 7: Stating the value of study, and Move 15 Step 4: Limitations of previous studies were employed. The results from this study revealed some uniqueness of the rhetorical structure of Forestry RAs, shedding light on both of their communicative and formal properties.

Seiradakis (2023) focused on the unique structures of the computer engineering sub-discipline. The author used Swales's (1990) move analysis approach to synthesize move-based studies examining the textual structures of RAs in the field. He then identified the discipline-specific A-IMRD move-step structures of computer engineering RAs. His study contributed to the existing knowledge of rhetorical moves in the context of computer engineering so the effectiveness of academic writing instruction in this field can be enhanced.

Lou et al. (2024) conducted a study to systematically examine the rhetorical structures of 2,216 library and information science (LIS) articles published in the *Journal of the Association for Information Science and Technology* from 2001 to 2018. The approaches used were co-word analysis and visualization. The results showed that most LIS RAs follow the sequence of Introduction-Literature Review-Methodology-Result-Discussion-Conclusion (ILMRDC). In addition, there were the shifts of transformative pattern of rhetorical structure in 2008 and 2014. More importantly, the study demonstrated that the rhetorical structures varied noticeably across research areas within the LIS community. For instance, scholarly communication and scientometrics studies usually exclude literature review in articles. This work provided the first comprehensive analysis of rhetorical structures in LIS journals, particularly with regard to their temporal application.

Nguyen and Pham (2024) did a contrastive analysis of rhetorical structures of linguistics RAs in English language and those in Vietnamese language. The corpus was built by randomly collecting 35 English RAs from international journals and 35 Vietnamese RAs from Vietnamese-based journals published between 2015 and 2019. The rhetorical model of RAs in applied linguistics by Pho (2008) (A-IMRD) was employed to analyze the structure of the whole RA, from abstracts, introductions, methodology, results, and discussion. The findings revealed some similarities and differences in the move-step structures of RAs from the two sub-corpora. Despite some general similarities, there were still differences. Specifically, Vietnamese articles have fewer parts than English ones, and do not have a separate discussion section. Therefore, Nguyen and Pham (2024) suggested to add some features in Pho's model. For instance, there are 15 moves (instead of 18 as in the original model); Theoretical background section is added between the Introduction and Methods sections; in the Methods section, Move 4: Describing the overall design of the study is added; Results is separated as a single section; and Discussion and Conclusion are combined into one section. The significance of this study was claimed

to help graduate students and novice researchers in their path to successfully publish in reputable journals to be recognized as new members of the linguistic community.

Those studies provide insights into the rhetorical structures of the whole RA from various disciplines. They underscore the complexity and diversity of rhetorical structures in academic writing and are useful resources for both experienced and novice researchers aiming to publish internationally. Table 2.15 summarizes prior studies to examine move-step structure of the whole RA.

Table 2.15 Previous studies on the whole RA

Study	Corpus	Model used	Key findings	Relevance to the current study
Nasirizadeh et al. (2022)	40 forestry RAs from 5 ISI journals	Kanoksilapatham's (2005)	Model did not fully apply New moves/steps in Introduction, Methods, and Discussion Field-specific rhetorical elements	Highlights discipline-specific moves
Seiradakis (2023)	Synthesized move-based studies in computer engineering	Swales's (1990)	Unique rhetorical structures specific to computer engineering RAs	Highlights discipline-specific moves
Lou et al. (2024)	2,216 LIS RAs from 2001–2018 in JASIST	Co-word analysis and visualization of rhetorical structure patterns	Standard ILMRDC pattern Structural shifts in 2008 and 2014 Variation across research areas	Provides insights into how rhetorical structures shift over time, and the recognition of the separate Literature Review in a RA
Nguyen and Pham (2024)	35 English and 35 Vietnamese RAs in linguistics (2015–2019)	Pho's (2008)	Fewer sections and no separate Discussion in Vietnamese RAs Theoretical Background added into the IMRD Adjusted model with 15 moves proposed	Shows cross-linguistic structural variation, aligning with the ELF focus of the current study

2.3.2.2 Rhetorical Structure of RAs by NNES Writers in the ELF Context

The rhetorical structures of RAs written by NNES writers in the ELF context possess some distinct patterns influenced by cultural and disciplinary norms. Although generally following the IRMD similar to the Anglophone structure, NNES writers tend to modify or adapt it to suit their communicative needs and linguistic resources that reflect local academic conventions and cultural values (Musa & Khamis,

2015). The rhetorical choices are shaped by local academic practices, which may differ significantly from Western norms. This approach not only reflects linguistic hybridity but accommodation to the expectations of various audiences. By investigating the rhetorical moves and steps in NNES-authored RAs, researchers have unfolded some patterns that illustrate how these writers navigate global academic norms and local considerations to ultimately enhance the accessibility and quality of their work in international academic discourse.

Lorés-Sanz (2016) explored the rhetorical structures of research article abstracts written by non-Anglophone users of English. Building a corpus of 66 abstracts of social sciences RAs, the researcher proposed a framework for the rhetorical analysis based on Pho's (2008) microanalysis for applied linguistics abstracts and on Swales's (2004) general description of sections, moves, and steps in research articles. The proposed framework includes six moves: relevance, aim, gap, method, results, and conclusions/implications. The findings revealed that non-Anglophone writers did not simply adopt the typical IMRD structure of the Anglophone academic world but modified it to create a new rhetorical form. They decreased the number of moves, prioritizing the three-move model Aim – Methods – Results, showing a tendency towards rhetorical simplification.

Lorés-Sanz (2018) later conducted a comparative analysis among three corpora: abstracts written in English as L1, in ELF, and English abstracts translated from Spanish. Thirty abstracts from each corpus made a total of 90 abstracts as a whole. The results of move frequency and phraseology suggested that the rhetorical structure may reflect the level of hybridity of English academic texts, which can be considered as “innovative patterns of use” (Jenkins et al., 2011, p. 292).

Farley (2018) did a small-scale study to explore the rhetorical structure of animal husbandry RAs written by Indonesian researchers. The researcher only chose seven English language RAs written by Indonesians from Indonesian based journals, then compared their move structures with those of 20 RAs from high-ranking international journals in the reference corpus. The research findings showed some features that could hinder publication in international English language journals. Regarding moves and steps, it was found that RAs by Indonesian lack the step of niche establishment, which means that the gaps in the literature were not explicit. The study suggested that Indonesian authors in this field should try to present positive justification for their studies and prove the significance of their work among existing literature.

Those studies discussed above implied that understanding the rhetorical structures of RAs in ELF academic writing is essential to enhance the quality of research productions by NNES researchers. It is suggested that they should take both their linguistic repertoires and the expectations of their academic audiences into careful considerations to produce appropriate written documents. Furthermore, embracing hybrid rhetorical structures which may combine both traditional and emerging norms can allow NNES authors to express complex ideas more comprehensibly which can be accessed more by global academic communities. Last but not least, the ultimate focus is still clarity and coherence so that it can make their research more impactful and involved.

2.4 Banking and Finance Discourse

2.4.1 Definitions, Characteristics, and Common Types of Banking and Finance Discourse

Up to now, there has been no widely accepted definition for the concept of banking and finance discourse. Instead, there are some different uses of terms such as bank discourse and financial discourse, depending on a particular context. However, as banking is a subset of financial service sector (Aluko & Ajayi, 2018), banking transactions cover some parts of financial activities, for example: financial leases, operating leases, fund management, financial engineering, stock market operation, and so on (Lamarque, 2000). As a result, the two terms, i.e. banking and finance, are interconnected with each other. Therefore, in this study, they are considered as one single concept.

Camiciottoli (2013) suggested that financial discourse may refer to “any type of spoken or written text that is related to the management of assets and liabilities of companies” (p.9). To be specific, this definition encompasses not only company-generated texts containing financial information, but also external publications of a financial nature such as news or journal articles written by members of the financial journalists or scholars of finance. Stepanov (1995) described each discourse as one of the alternative worlds. Particularly, bank discourse is a world of financial activities that take place through the use of “a particular financial and banking lexicon, rules of word usage, commodity-money relations, and an information communication environment as a key discourse marker” (Camiciottoli, 2013, p. 576).

Besides some instances listed in Camiciottoli (2013), this discourse can also be found in many other communicative forms and practices such as business plans, corporate communications, or strategic reports, which express its unique functions,

audiences, and purposes. Its main function is to inform the public about financial products and services (Xamidov, 2020). Furthermore, effective and transparent communication strategies are vital for the public image of a financial institution, promoting awareness and stimulating demand for banking services. As a result, banking and finance discourse normally employs clear language that avoids jargon so that clients will not have any trouble in understanding the message (Balfaqeeh, 2016; Xamidov, 2020).

Banking and finance discourse, belonging to the broader economic field, has some unique characteristics. According to Akbarova (2024), these features include specialized terminology, quantitative data presentation, argumentative structures, metaphor, and analogy. First, specialized terminology such as “mortgage”, “collateral”, or “bull market” is employed to convey precise financial concepts, ensure clarity among experts in the field, and maintain consistency with established disciplinary discourse. Next, quantitative data are presented to support arguments and provide evidence for claims. By that way, authors not only describe those data but also analyze and interpret them to recognize current trends and predict future developments. In addition, the argumentative nature of banking and finance discourse is to advocate for a particular financial policy or a theory, or to interpret data. To support the creditability of the initial argument and demonstrate complete consideration of opposite viewpoints, counterarguments are also sometimes employed. Finally, authors may use both metaphors and analogies to elucidate complex concepts and make them more relevant. Those inherent features of banking and finance discourse, therefore, may pose challenges to readers, especially those who do not work in the field, comprehensively understand it.

Genre theory has also been applied to banking and finance discourse to analyze the effect of different communicative practices on reflecting and shaping the nature of financial transactions and client interactions. Previous literature paid a lot of interest in financial reports (Rutherford, 2005, 2013; Smeuninx et al., 2020), and other aspects such as letters to shareholders (Dragsted, 2014), the readability of banking webpages (Casañ-Pitarch, 2015), chairperson’s statements (Vivian & Mei, 2022), and risk management reports (Aziz & Yusob, 2023).

An example of genre analysis on financial reports is the study of Smeuninx et al. (2020), who explored their readability. They claimed that readability in corporate reporting has been a topic of interest for many years, but few studies have specifically focused on sustainability reports. By compiling a big corpus of 470 corporate financial reports, they aimed to (1) measure the impact of language variety and industry, (2)

compare the readability of sustainability-related content and that of financial content and (3) verify whether the former paid more attention to audience's accessibility requirements than the latter. The methodological significance of this study lied in the combination between the traditional readability formulae and the refinement of Natural Language Processing (NLP) techniques, which facilitated the analysis of sophisticated linguistic phenomena. Industry was found not to have any huge impact to readability, but region was important as Australian reports seemed more complex than the others. These results highlighted some underexplored variables such as legislative contexts and language variety, the weaknesses of default readability formulae, and the benefits of NLP in analyzing readability. The study also called for more available sources of such reports to benefit a wider range of audiences, including stakeholders from various levels of expertise.

Aziz and Yusob (2023) analyzed metadiscourse markers in risk management reports of international and local banks currently operating in Malaysia. Risk management reports have been involved in annual reports of all Malaysian public listed companies. By employing Hyland's (2005) interpersonal model of metadiscourse, they conducted a corpus-based analysis using AntConc to count the frequencies and SPSS to run descriptive statistics as well as Chi-square test. The results revealed that risk management reports in both corpora were more interactive than interactional. Among categories of metadiscourse markers, hedges were found to be predominantly used over others. This study contributed to the vast literature of metadiscourse analysis in professional discourse, especially insights into the role of interaction in risk taking reporting. It also indicated how metadiscourse features aid financial institutions to convey their strategic messages to stakeholders, showing their readiness to manage and control risks.

Casañ-Pitarch (2015) examined the "About Us" pages on banks' corporate websites and their components to show if such page can be considered a genre. He analyzed 64 "About Us" pages, referred each section in the page as moves, and divided these moves into steps. The findings revealed five emerging moves: Company profiles, Corporate issues, Contact information, Financial information and News. Each move includes some most frequent steps; for example: in Company profiles, five steps were identified: Presentation, History, Group members, Sponsorship, and Awards. This result can help webpage designers to elaborate the "About Us" more precisely, then enhance communication within companies and small organizations.

Dragsted (2014) explored changes in themes and linguistic strategies in letters to shareholders from a large Danish bank's annual reports before, during and

after the financial crisis. Combining genre theories and corpus linguistics, he explored the occurrence of recurrent and idiosyncratic themes, interactional discourse markers and charged and neutral words across three periods of time: before the crisis (2004-2007), during the crisis (2008-2011) and after the crisis (2012-2013). While the themes about external circumstances and the bank's financial performance from the first and the second periods differed from each other, the last period presented a significant shift in genre, demonstrated by less technical vocabulary, higher frequency of interactional discourse markers and more charged words.

Helliar et al. (2022) studied banking financial product information and stated that it represents a specific genre of non-fictional written communication, providing descriptions of sophisticated financial services that have long term effects on clients. Due to the fact that banking product literature is normally written by younger banking staff who author the texts, older customers face some difficulties in understanding the banking situations. By interviewing 100 older banking customers, the researchers found that all four elements of the genre, namely the characters, the setting, the plot and the story, failed their audience. Finally, they proposed a template designed to assist writers of this genre and recommended using metaphors or synonyms to help readers with jargon and terminology. They insisted that only in that way will the genre meet its readers' expectations.

Regarding corporate communications, Vivian and Mei (2022) conducted a study to investigate move structures and metadiscourse strategies in several Malaysian public listed companies' chairperson statements. They believed that Chairperson statements in corporate annual reports are essential as they provide a quick and non-financial reference for investors so that informed investment decisions can be made. Fifty-three chairperson statements from 11 Malaysian public companies over five years were collected. Then, moves in each statement were identified and categorized into obligatory, conventional, or optional. Some new moves were identified that differ from previous models, indicating an evolving nature of corporate communication and the need to update analysis frameworks for this genre. Moreover, metadiscourse markers were also coded to expose their functions, revealing a predominance of interactional markers over interactive ones. It therefore clarified the significance of metadiscourse markers in facilitating communication and persuasion in the workplace.

In short, these studies proved the evolving nature of banking and finance discourse. They highlighted the significance of genre-specific considerations for effective communication in the workplace. Moreover, they underscored the need for

updated analytical frameworks so that the clarity, accessibility and effectiveness of this genre, through various mediums, can be more understood, and then elaborated.

2.4.2 Banking and Finance Research Articles

Banking and finance is considered as a subfield of economics research (Kelly & Bruestle, 2011). According to Dudenhefer (2014), empirical papers and theoretical papers are the two that most economists publish to get tenure. They are also the only types of RAs which are considered as part of the main discipline. Accordingly, empirical RAs test a model with data to see if a model can represent reality, or to what extent predictions yielded from a model are consistent with “observed” behavior as captured by a data set. In other words, to conduct an empirical study, an economist collects data from large and trustworthy sources, then apply it into a model constructed by other researchers and finally analyze the data to answer a particular research question. This kind of RA is a natural choice of researchers to write if data related to their research questions are available (Powers, 2012). Empirical papers normally follow common organizations, including sections such as introduction, data, model, estimation technique or methodology, findings and conclusion. A literature review can be either included in the introduction, or a single component that follows it (Petchko, 2018). On the contrary, theoretical articles synthesize “a sufficient degree of internal logical consistency” (Dudenhefer, 2014, p.30) to develop a model, which can be an adaptation of a model constructed by other researchers or can be developed from the ground up by the author himself. One noticeable feature of theoretical RAs is the employment of a lot of “propositions”, “proofs”, “theorems”, and “lemmas”, and especially the lack of data (Dudenhefer, 2014). In other words, they were written when data are unreliable or impossible to obtain (Powers, 2012).

Investigating the development of this research discipline, Brooks & Schopohl (2018) found an increase in the volume of corporate finance research and a wide range of research topics covered, especially after the financial crisis. Research articles in finance-related journals, although perceived as instances of banking and finance discourse, seem not to receive as much interest as others. Nevertheless, studies on rhetorical structures of banking and finance research articles (BFRAs) seem really rare.

In this present study, empirical RAs are selected to investigate their move-step structures for the following reasons. First, it is the kind of paper that applied economists, the largest groups of subspecialists in economics, frequently write (Dudenhefer, 2014). Second, since the organization of an empirical paper is quite traditional and follows a fairly standard format as mentioned earlier, this type of RA can be suitable for rhetorical and discourse analysis. In contrast, theoretical papers

normally have an Introduction, followed by a section to introduce a basic model, then followed by a lot of sub sections to discuss various scenarios based on the extension of the basic model (Thompson Writing Program, n.d.). Compared to the rigid and systematic structure of empirical RAs, that of theoretical ones is more flexible, therefore hard to be analyzed based on a pre-determined framework. Figure 3.1 below illustrates the structure of an empirical banking and finance research articles.



Figure 2.1 An example of empirical banking and finance research articles

2.5 Code Glosses as a Device for Discourse Reflexivity

2.5.1 Discourse Reflexivity

Discourse reflexivity is one of common manifestations of explication in academic ELF (Guziurová, 2020). Its function is to make discourse organization become more visible and transparent in the context where interlocutors do not share the same language and/or culture background. It is not just a local phenomenon but is very likely to be universal one found in a very large number of languages (Mauranen, 2007). According to Mauranen (2020), discourse reflexivity is the ability of language to refer to itself. To make it simple, it is the way that writers reflect on their own writing, whether to highlight the organization of the text, present their own viewpoints, interpret the findings, or guide readers through argumentations to help them understand the text more easily. This self-referential practice is especially useful in academic writing, where complex ideas can benefit from higher levels of clarity and accessibility. Hardy (2022) noted that discourse reflexivity involves questioning established understandings and exposing hidden assumptions. Researchers can critically examine their positions in producing and disseminating knowledge through reflexive texts and research practices. In short, by improving both clarity and reader-friendliness, discourse reflexivity leads to a more inclusive and engaging academic environment.

The use of discourse reflexivity has been explored in relation with academic ELF, especially in spoken communication. Working with the first ELF corpus (the ELFA project), Mauranen et al. (2016) flexed interesting results on the nature of spoken ELF and claimed that “discourse reflexivity is central to academic discourse, and particularly relevant for academic ELF, where it can help increase clarity and explicitness among speakers from different linguistic and cultural backgrounds” (p. 46). Furthermore, discourse reflexivity in ELF was disclosed to be quite similar in functions, forms and distributions across different L1 speakers.

However, discourse reflexivity in written ELF has not been thoroughly investigated.

2.5.2 Discourse Reflexivity and Metadiscourse

Discourse reflexivity has a close and interconnected relationship with metadiscourse. It includes approaches employed by writers to reflect on their own written products and language choices to convey meanings and engage with audiences. Both focus on guiding readers to comprehend the text by making its organization and content more explicit. In other words, if discourse reflexivity is the approach authors use to involve readers, then metadiscourse is the linguistic devices to assist this approach to become feasible.

The system of metadiscourse articulated by Hyland (2005) emphasizes the role of metadiscursive elements in facilitating interaction between writers and readers. Hyland (2005) confirmed that metadiscourse not only helps organize texts but reflects authors' attitudes and engages audiences as well. Besides, metadiscourse contains two dimensions of interaction: interactive and interactional. The interactive dimension refers to the attention of writers to the existence of readers, therefore seeks to help them satisfy with what they read. The interactional dimension deals with the approach that writers interact with readers by commenting on their message. The ultimate goal here is to make their views explicit and engage readers by giving them chances to interact with the text. Table 2.16 below illustrates the interpersonal model of metadiscourse (Hyland, 2005).

Table 2.16 An interpersonal model of metadiscourse (Hyland, 2005, p. 58)

Category	Function	Examples
Interactive	Help to guide the reader through the text	
Transitions	express relations between main clauses	in addition; but; thus; and
Frame markers	refer to discourse acts, sequences or stages	finally; to conclude; my purpose is
Endophoric markers	refer to information in other parts of the text	noted above; see Fig; in section 2
Evidentials	refer to information from other texts	according to X; Z states
Code glosses	elaborate prepositional meanings	namely; e.g.; such as; in other words
Interactional	Involve the reader in the text	
Hedges	withhold commitment and open dialogue	might; perhaps; possible; about
Boosters	emphasize certainty or close dialogue	in fact; definitely; it is clear that
Attitude markers	express writer's attitude to proposition	unfortunately; I agree; surprisingly
Self-mentions	explicit reference to author(s)	I; we; my; me; our
Engagement markers	explicitly build relationship with reader	consider; note; you can see that

2.5.3 Code Glosses

Code glosses, belonging to the interactive group, are vital devices for discourse reflexivity in RAs, promoting the clarity and comprehension for different groups of audiences. Hyland (2005) defined them as follows:

Code glosses supply additional information, by rephrasing, explaining or elaborating what has been said, to ensure the reader is able to recover the writer's intended meaning. They reflect the writer's predictions about the reader's knowledge-base and are introduced by phrases such as "this is called", "in other words", "that is", "this can be defined as", "for example", etc. (p. 52)

Yasmin & Mahmood (2016) observed that code glosses aimed to promote elaboration, specificity, clarification and exemplification. The purpose of elaboration

further serves two main functions: reformulation and exemplification, which are also two major sub-functions of code glosses (Hyland, 2007).

Reformulation is the process that writers rephrase or polish their own discourse to support their views and offer an alternative perspective. In other words, a concept is restated to smooth the process of comprehension and interpretation of audiences. In academic writing, it appears as linking words called “reformulation markers” such as *that is*, *or*, *put another way*, or simply as brackets. Furthermore, reformulation can also be employed through the use of lexical methods to reword or clarify what has been said, e.g. *this means*, *this can be defined as*, and more.

Reformulation can work in two ways: expansion and reduction. According to Hyland (2007), expansion involves restating an idea in a way that broadens its meaning to increase the readers’ understanding. The expanded version is not merely an idea or a phrase, but the reader’s comprehension. This is accomplished by the use of explanation or implication. The purpose of explanation is to increase the accessibility of a concept by offering a definition or a gloss. Through the explanation or clarification of a technical word or an idea, it aims to “expand the reader’s understanding of material, rather than the material itself” (p. 274). Writers can provide explanation by using *that is*, *known as*, *called*, *according to*, *i.e.*, and *referred to as* (Hyland, 2007). Below is an example of “referred to as” in the context of banking and finance.

Cryptography protects cryptocurrency, commonly **referred to as** virtual money or digital currency.

The second type of expansion, which is implication, enables authors to conclude or summarize the key point of the main section (Hyland, 2007). Writers can achieve this rhetorical purpose by using *in other words*, *this means*, and *which means*. Below is an example of “which means”.

A higher Z-score implies less financial risk, **which means** that higher ENV increases the risk of financial distress of sampled airlines.

As opposed to expansion, reduction restricts previous statements, narrowing the meaning of earlier statements, and reduces the possible interpretation by paraphrase or specification (Hyland, 2007). The function of paraphrase is restating an idea in a new way to provide a summary. *That is*, *in other words*, *put it another way*, *put it differently*, and *that is to say* are some examples that writers can use to start paraphrasing (Hyland, 2007). Shown below is an example of “that is”.

The results also show that all the components of IC, **that is**, human capital, relational capital, process capital, and capital employed, have a significant impact on efficiency.

Specification aims to “further detail features which are salient to the primary thesis in order to constrain how the reader might interpret it” (Hyland, 2007, p. 276). It enables writers to convey their ideas and thoughts more clearly. Writers clarify their views by using *more specifically*, *particularly*, *in particular*, *specifically*, *more accurately speaking*, *to be exact*, *to be precise*, and *especially* (Hyland, 2007). An example of “particularly” is provided as follows.

Despite their differences, the shared commitment is evident, **particularly** in China, which is addressing significant environmental challenges and aims to achieve carbon neutrality by 2060.

Figure 2.2 briefly summarizes the above categorization of reformulation.

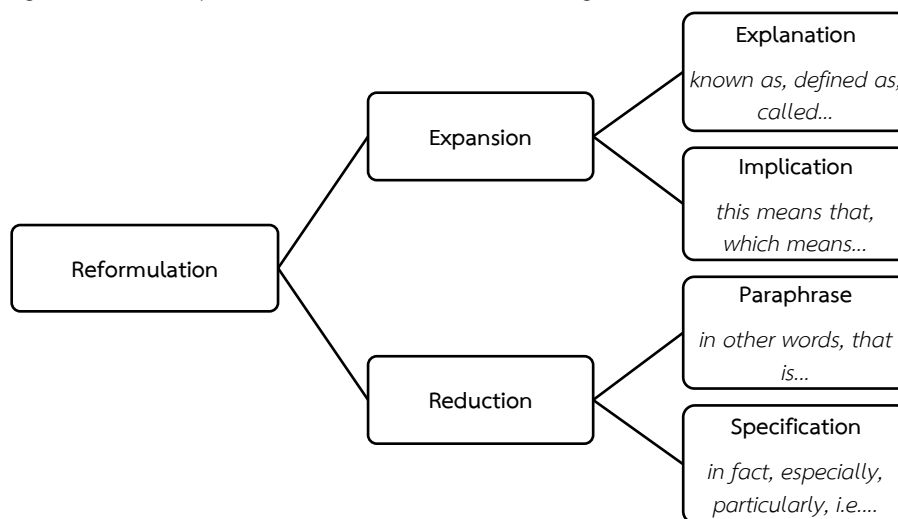


Figure 2.2 Discourse functions of reformulations

Exemplification is a communication process that aids writers to clarify, provide examples, or support their meanings to make them more accessible to readers. It is simply giving examples of the first part in the second unit. Hyland (2007) claimed that exemplification could offer an insight into how writers predict the needs of readers, therefore provide timely responses to them. In other words, it presents the assumptions of authors about their audiences’ understanding of the topic and their world knowledge. Exemplification can be done by using abbreviations, parentheses and linking adverbials (Yasmin & Mahmood, 2016). Some commonly used

exemplification markers are *such as, for example, for instance, an example of, e.g., and like* (Hyland, 2007). Hyland (2007) also discovered that exemplification seems to be more commonly used in soft science disciplines, which usually deal with “more abstract and technical representations of reality” (p. 280). In this context, exemplification work in three ways: offering an instance of a general category, providing a parallel or similar case, and giving a precept or a rule. In the first category, which accounts for the majority of cases, writers elaborate a statement by introducing a particular example to represent the group of events, people or phenomena mentioned in the immediately prior text. A parallel or similar case, which is less frequently used, gives a broader sense of the target concept by relating the unfamiliar to the more recognizable. A third type of example demonstrates a principle or the application of a rule, offering readers an image or quality which evokes the concept or practice being discussed. Hyland (2007) did not assign particular code glosses within the sub-functions of exemplification, since each of them may operate in more than one way. For instance, the item “e.g.” can function in both category instantiation and rule instantiation as illustrated below.

Category instantiation:

Some philosophers (**e.g.**, Block) have recently worried that mental properties or the functionalist conception of them are epiphenomenal.

(Hyland, 2007, p. 279)

Rule instantiation:

By the same token, putting images in the context of a story vastly improves recognition, as does depicting objects as parts of larger scenes (**e.g.**, a tulip in a vase will not be taken for a fork).

(Hyland, 2007, p. 280)

Figure 2.3 shows the categorization of exemplification.

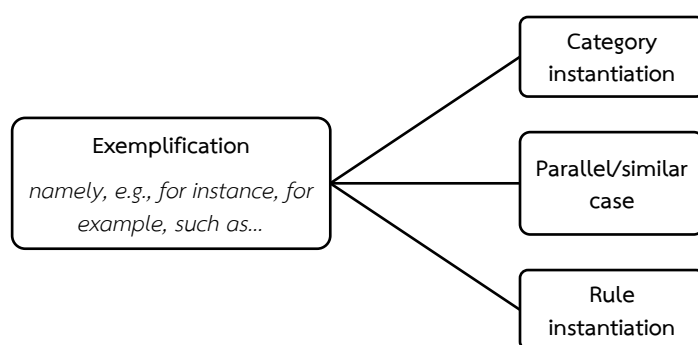


Figure 2.3 Discourse functions of exemplifications

Figure 2.4 presents the taxonomy of code glosses markers in Hyland (2005).

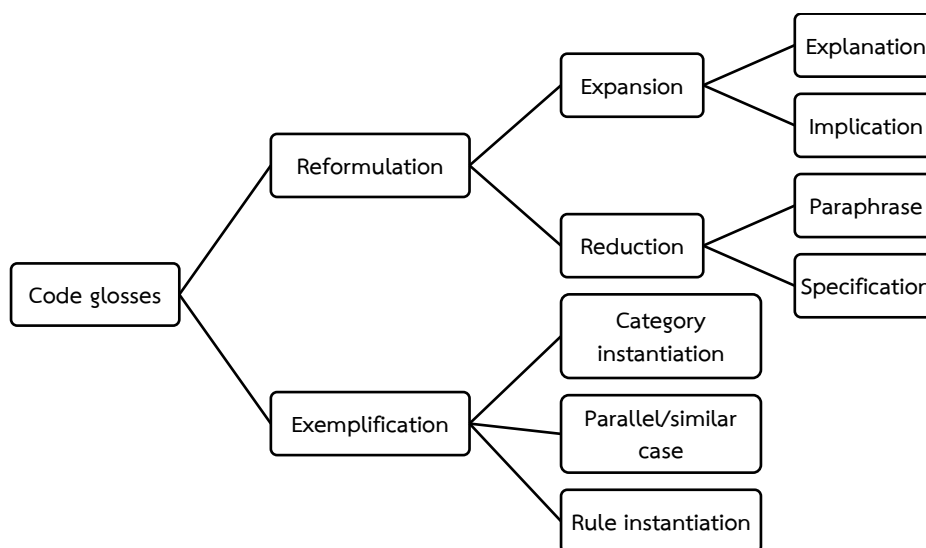


Figure 2.4 Taxonomy of code glosses markers in Hyland (2005)

The varying use of code glosses across disciplines has been highlighted by recent research since it depends on the intended audience and the nature of the research. Each discipline has unique jargon and terminology, which may necessitate varying degrees of elaboration or clarification. For example, Yasmin and Mahmood (2016) analyzed the Introduction section of 235 dissertations from three faculties: Humanities, Social Sciences, and Sciences. They found that the writers use more code glosses in the discipline of science than in humanities and social sciences. More exemplification and reformulation markers were employed in Sciences to make interpretations and explanations more explicit and specific. Al-Harthi et al. (2022) conducted a cross-disciplinary analysis to investigate evidentials, code glosses, hedges and boosters in academic articles. Their corpus includes 40 RAs from four different disciplines: linguistics, literature, medicine, and chemistry. Regarding code glosses, it is found that they are underrepresented in literature RAs because they require precision and objectivity rather than redundancy. Linguistics RAs use more code glosses compared to literature RAs, which means linguists tend to restate the content more often. In chemistry RAs, code glosses are few. The common code glosses item used in this discipline is “or”, which is to combine opposite elements for extensive interpretation. Similarly, medicine RAs employ low frequencies of code glosses. The ranking is according to the most use of code glosses as follows: linguistic in the first place, medicine in the second, literature in the third, and lastly chemistry.

2.5.4 Code Glosses in RAs by NNEs Writers in the ELF Context

Research has revealed that discourse reflexivity, especially code glosses are universal in written ELF (Mauranen, 2010), particularly among NNEs writers. Such devices of metadiscourse are crucial for effective communication in contexts where shared linguistic and cultural knowledge is limited. In academic discourse, code glosses such as reformulation and exemplification can help manage the writer-reader relationship. By elaborating on ideas, they help writers' arguments be more clearly and visibly organized so that academic communication becomes easier (Kafes, 2022). Comparative studies between NES and NNEs writers have discovered that there are some differences in the frequency and types of code glosses used in RAs. Most of them used Hyland's (2005) framework as the main analytical tool, followed by manual refinement in subsequent steps.

Rahimpour (2013) conducted a comparative study based on the corpus of 90 articles in applied linguistics discipline: 30 English RAs written by NES writers, 30 English RAs written by Iranians, and 30 Persian language RAs. The aim was to explore the ways of interactions between writers and readers, particularly the use of code glosses as a guide for readers to organize, interpret and evaluate the information provided. Regarding the English language RAs, there was a significant difference between NES and Iranian writers in their use of code glosses. Iranians used more code glosses (27.1%) than NES authors (19.9%), and the percentage of exemplifications were more than that of reformulations in both groups. In other words, there was a significant difference between the amount of code glosses employed by Iranians and NES writers in writing their research articles on applied linguistics in English.

Dehghan & Chalak (2016) aimed to explore whether NES writers and Iranians use code glosses similarly in their academic writing. Their study only examined the Introductions of 60 RAs in the field of applied linguistics written by two above-mentioned groups of writers (30 from each). The findings showed that Iranian writers used a total of 85 code glosses, with 43.5% categorized as exemplification and 56.5% as reformulation. Native writers employed 97 code glosses, with 45.4% as exemplificatory markers and 54.6% as reformulatory markers. Both groups preferred reformulations to exemplifications, implying that they want to ensure reader comprehension of complex ideas. The results also suggested that Iranian writers have developed a praiseworthy level of proficiency in academic writing, comparable to NES counterparts. Overall, the study highlighted the importance of metadiscourse, particularly code glosses in academic writing and stated that both groups similarly utilize code glosses effectively to enhance clarity and coherence in their texts.

Guziurova (2020) examined the SciELF corpus, comprising 150 RAs by NNEs authors coming from ten different L1 backgrounds and compared with the corpus of RAs by Anglophone writers. RAs come from diverse fields, with natural sciences and medicine belonging to hard disciplines and social sciences, humanities, and behavioral sciences are of soft disciplines. The researcher stressed the importance of discourse reflexivity in academic ELF and emphasized that previous studies have mainly focused on spoken ELF. In this study, the aim was to contribute to the current literature about whether written academic ELF shared the similar level of explicitness with spoken ELF. The methods used were analyses of the frequency and functions of code glosses in both corpora to identify differences and similarities in their usage. It was found that there was no statistically significant difference between the two corpora since the overall frequency of code glosses in the SciELF corpus was 35.1 items per 10,000 words, while the Anglophone corpus had a frequency of 36.4 per 10,000 words. Besides, both corpora revealed that exemplification was more dominant than reformulation, which was similar to Hyland's (2007) findings that exemplification is essential in soft sciences, where context needs to be continuously re-established for clarity. Guziurova (2020) concluded that despite some notable differences and similarities in the functions and frequencies of code glosses used, discourse reflexivity is vital in both ELF and ENL writing to enhance clarity and explicitness.

Besides most works on RAs, Talebinejad & Ghadyani (2012) compared the use of code glosses in medicine academic research posters (MARPs) in English following the standard IRMD structure between two study groups: NES writers and Iranian counterparts. Thirty posters from each corpus published in 2012 were selected from an open repository of posters, and Hyland's (2005, 2007) model was used as the analysis framework. The results showed a significant difference between MARPs by two groups of writers regarding code glosses used. NES writers used more code glosses than Iranian authors, mainly because they had to clarify meanings behind pictures, colors, graphics, tables, and lists. The findings suggested that code glosses are of high importance to elucidate authors' arguments and avoid ambiguous interpretations so that successful communication with audiences can be achieved. Table 2.17 summarizes previous studies on code glosses.

Table 2.17 Previous studies on code glosses

Study	Corpus	Key findings	Implications
Rahimpour (2013)	90 RAs in Applied linguistics (30 NES, 30 Iranians in English, 30 Iranians in Persian)	Iranians used more code glosses (27.1%) than NES writers (19.9%). Exemplifications were more frequent than reformulations in both groups.	L1 background affects code gloss usage. Exemplifications are preferred for guiding reader comprehension.
Dehghan & Chalak (2016)	60 RA Introductions in Applied linguistics (30 NES, 30 Iranians)	NES used 97 code glosses (45.4% exemplification, 54.6% reformulation). Iranians used 85 (43.5% exemplification, 56.5% reformulation).	Both groups prefer reformulations. Iranian writers showed comparable proficiency to NES writers in academic clarity.
Guziurova (2020)	150 RAs by NNES authors (SciELF corpus) vs Anglophone corpus across disciplines	No significant difference in code gloss frequency (35.1 vs 36.4 per 10,000 words). Exemplification was dominant in both. Common code glosses identified: i.e., that is, mean, in other words, namely, called, such as, e.g., for example...	Supports Hyland's (2007) findings; discourse reflexivity is key in both ELF and ENL writing for clarity.
Talebinejad & Ghadyani (2012)	60 Medical academic research posters (30 NES, 30 Iranians)	NES writers used more code glosses, especially to clarify visuals (e.g., tables, graphics). Common code glosses identified: in other words, for example, that is to say...	Highlights importance of code glosses for multimodal clarity in MARPs; visuals demand additional verbal clarification.

In conclusion, discourse reflexivity through the use of code glosses is fundamental in helping written ELF enhance its clarity and coherence. Previous studies highlighted noticeable variations in the use of code glosses among NES and NNES writers, and also among different disciplines. In spite of their different language and culture backgrounds, both of them utilize code glosses to clarify complex ideas and support effective communication with readers, albeit at varying levels and with distinct preferences. These findings underscore the crucial function of code glosses in boosting understanding and fostering clear, accessible discourse in academic writing.

2.6 Research Gaps in the Previous Studies

Previous studies on RAs have provided a lot of useful knowledge on the rhetorical structures and some linguistic features normally employed in various disciplines as well as different cultural contexts. However, the current literature on move-step structures and code glosses used in BFRAs by Vietnamese researchers in the ELF context reveals several significant gaps that warrant further exploration.

First of all, there is a noticeable dearth of studies focusing on the unique move-step structures utilized by Vietnamese researchers in their finance-related RAs. Most research so far has paid attention to broader genres or different cultural contexts, leaving a gap in understanding how these structures are adapted or modified within banking and finance discipline among Vietnamese discourse community. Up to now, major disciplines which receive much interest from genre researchers in Vietnam are TESOL and applied linguistics. Nguyen (2017), Pham and Bui (2021), and To (2018) are just some examples of their predominance as key areas of focus.

Second, the combinatory investigation of both macro and micro levels of RAs has recently been a trend since there is a large number of research conducted to explore move-step structures and one specific linguistic feature such as hedges, boosters, citations, phrase frames, and so on. To the best of the researcher's knowledge, there has been no such a combination of move-step structures and code glosses analysis in RAs, let alone within the banking and finance discipline in the Vietnamese context.

Thirdly, there is a lack of explorations that examine the writing products of Vietnamese researchers in comparison to ELF norms, which emerge and vary depending on contexts. This particular gap highlights the need for more comprehensive studies to reflect whether Vietnamese researchers are converging on or diverging from international practices so that their contributions can be better recognized by the global academic community. Addressing this gap would provide valuable insights into how Vietnamese researchers adjust to or modify ELF norms, as well as obstacles they may encounter when trying to conform to international publication standards.

Those specific gaps address a clear need for the current research so that both rhetorical move-step structure and code glosses in banking and finance research articles are simultaneously explored within a broader framework of ELF. This investigation is expected to contribute to a more nuanced understanding of how Vietnamese scholars build knowledge, clarify meanings, and engage readers in an international academic environment. In summary, those gaps act as the motivation for this current study to be conducted.

2.7 Chapter Summary

Chapter 2 covers some essential concepts related to ELF in academic writing and the exploration of rhetorical structures as well as discourse reflexivity in research articles. It starts by defining ELF, its historical evolution, key characteristics and roles in academia. It then discusses the rhetorical structures of research articles, different analytical frameworks to analyze, and variations of rhetorical structures across cultures and disciplines, revealing how different fields and lingua-cultural backgrounds may shape various writing conventions. The chapter also delves into discourse reflexivity in general, and code glosses in particular as a specific device to achieve clarity and explicitness in academic discourse. Finally, the chapter ends with some research gaps from previous studies serving as the motive for the researcher to conduct the current study. Chapter 3 will present the overall methodology used in this research.

CHAPTER 3

METHODOLOGY

This chapter describes the research methodology of the current study. It begins with the explanation of the overall research design. The next sub section reports the details of criteria for compiling two corpora: one of English banking and finance research articles (BFRAs) by Vietnamese researchers and the other of those by other NNES researchers attempting to publish in the ELF context. The next two parts outline how move-step structure and code glosses are analyzed, including information about the analysis frameworks, reliability, and procedure. The pilot study is also presented in detail, followed by a brief summary of the chapter.

3.1 Overview of Research Purposes

The Research Purposes and Research Questions of the current study are restated as follows:

Research Purposes:

1. To identify the moves, steps, and their structure in English banking and finance research articles (BFRAs) by Vietnamese researchers
2. To investigate the similarities and differences of moves, steps, and their structure between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context
3. To identify the types, frequency, and functions of code glosses in English banking and finance research articles (BFRAs) by Vietnamese researchers
4. To investigate the similarities and differences of code glosses between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context

Research Questions:

Research Question 1: What are the moves, steps, and their structure in English banking and finance research articles (BFRAs) by Vietnamese researchers?

Research Question 2: What are the similarities and differences of moves, steps, and their structure between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context?

Research Question 3: What are the types, frequency, and functions of code glosses in English banking and finance research articles (BFRAs) by Vietnamese researchers?

Research Question 4: What are the similarities and differences of code glosses between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context?

To achieve the aims and address the four research questions, the current research is conducted in two phases of analysis. Each phase focuses on specific targets of analysis: move-step structure being examined in the first phase and code glosses in the second. In the first phase, the move-step structure of both BFRAs by Vietnamese researchers and those by other NNES researchers attempting to publish in the ELF context is explored. However, only the move-step structure of BFRAs by Vietnamese researchers is reported to answer Research Question 1. Additionally, it is compared with the move-step structure of BFRAs by other NNES researchers to identify similarities and differences, which addresses Research Question 2. The second phase is concerned with the analysis of code glosses. Again, code glosses used in both corpora are investigated, but only those used in BFRAs by Vietnamese researchers are reported to answer Research Question 3. Lastly, they are compared with those of BFRAs by other NNES researchers to answer Research Question 4.

3.2 Research Design

The analyses in this current study include move-step analysis, code gloss analysis, and comparative analysis of the moves, steps, their structure and code glosses used in the two corpora: BFRAs by Vietnamese researchers and BFRAs by other NNES researchers. As a result, the study employed a mixed-method research design to comprehensively address its research purposes and research questions. This combination ensures the robustness of the analysis. In the first phase of the study, the qualitative examination was conducted by focusing on identifying the moves, steps and their structure in the two corpora. The quantitative part proceeds the number of RAs that a move or a step appears, alongside with its occurrence. In the second phase working with code glosses, both quantitative and qualitative methods was used. The quantitative aspect involves calculating the frequency of code glosses, and the qualitative part is to examine their types and functions. Figure 3.1 illustrates a flow chart of the overall research design in the current study.

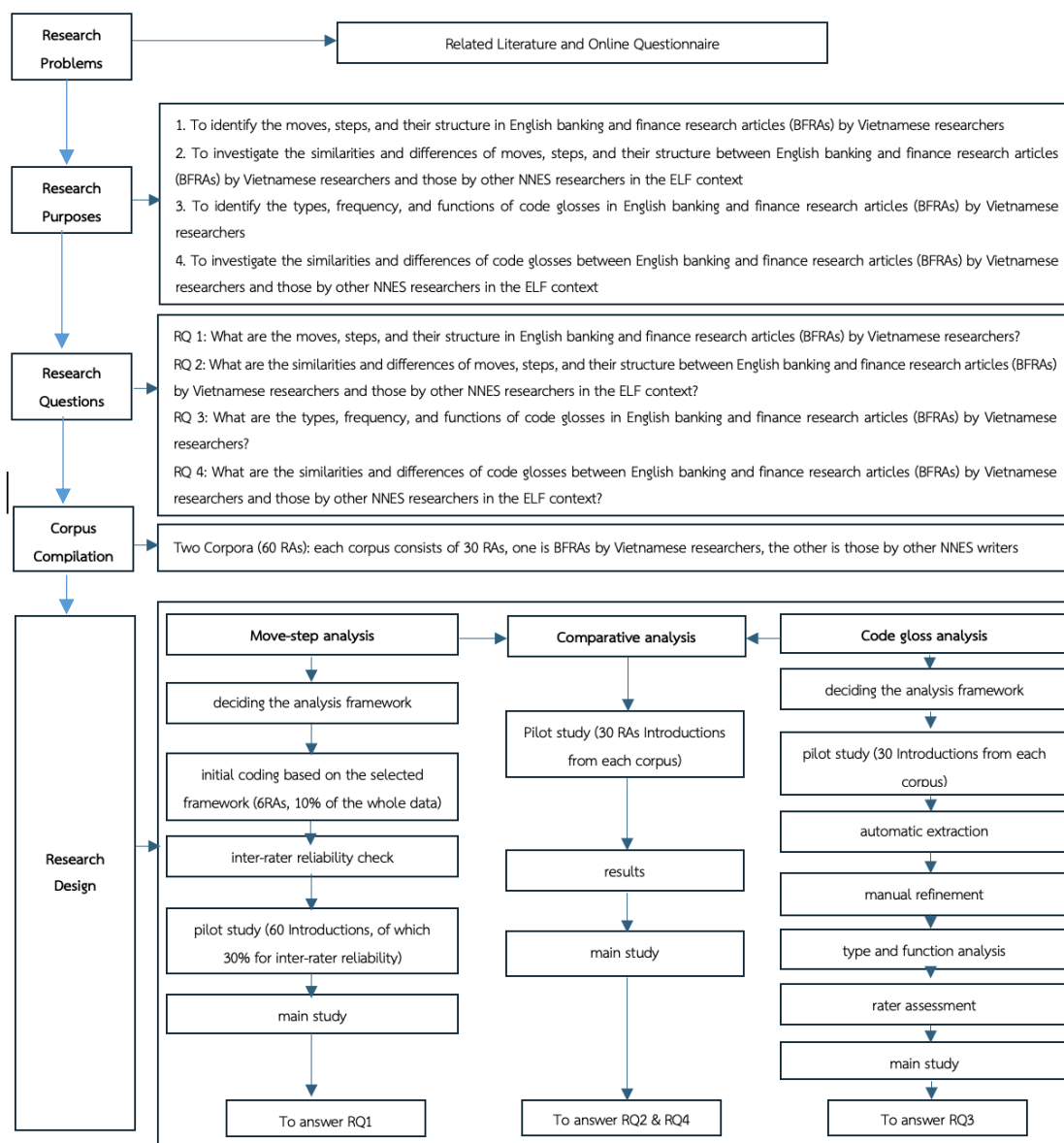


Figure 3.1 The flow chart of the overall research design

3.3 Corpus Compilation

Corpus design is a key factor in conducting corpus-based research since it allows researchers to collect authentic language data from different contexts, influences our understanding of how language is used in real-life situations (Hunston, 2006). It can also directly affect the rigor of research methodology and reliability of the findings in the end. Therefore, a well-defined corpus size and clear inclusion criteria must be thoroughly taken into consideration beforehand. The principles of representativeness, reputation, and accessibility proposed by Nwogu (1997) are followed. Representativeness refers to the ability of a corpus to reflect the language used in the

specific genre being examined. Reputation highlights the importance of choosing texts from renown sources. Accessibility relates to the extent to which articles are open and available for researchers to obtain and utilize. As a result, the general inclusion criteria for both of the two corpora are as follows:

Representativeness: articles must be authored by the under-investigated group of writers. Besides that, they have to focus on relevant disciplinary issues, reflecting current trends and practices.

Reputation: articles must be published in reputable, peer-reviewed journals which are indexed or ranked in recognized databases and systems.

Accessibility: journals must be open access through online platforms or institutional repositories so that researchers can fully access to articles without noticeable barriers.

Especially, among the three criteria, representativeness is considered a decidedly quite complex and multifaceted construct which must link to particular research goals (Egbert et al., 2022). As cited in Egbert et al. (2022), there are several steps modified and expanded from the steps in Biber (1993) and Egbert (2019) that researchers should follow so that corpus representativeness can be ensured and evaluated. These steps are summarized in Figure 3.2 below.

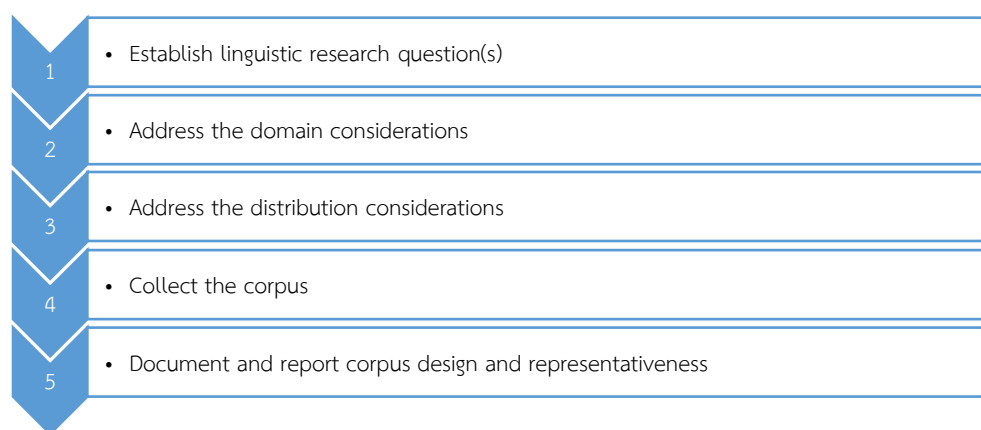


Figure 3.2 Steps for creating a new corpus

The current study is linked to the above framework as follows:

1. Linguistic research questions: the four RQs of the current study are to explore moves, steps, move-step structure and code glosses.
2. Domain: English banking and finance research articles

3. Distribution considerations: factors to consider involve time frame, journal selection, and authorship.
4. Collect the corpus: it is related to accessibility, allowing only open access journals.
5. Document and report corpus design and representativeness: all corpus design decisions are reported in detail.

Details of features relating to domain, distribution considerations, and corpus collection are presented in the following parts 3.3.1 Corpus Size and 3.3.2 Selection of Journals and RAs.

3.3.1 Corpus Size

As revealed in the Literature Review chapter, there are two approaches to investigate written ELF: working with either unedited or edited writing. In this study, the second approach was selected. Published RAs are the primary channel for scholars to disseminate knowledge worldwide, gaining both quality and representativeness. Moreover, examining edited writing will allow for the identification of rhetorical and metadiscursive practices that are widely accepted, therefore feasible to provide pedagogical support for Vietnamese researchers aiming toward international publication.

As the current study involves comparative analyses, there were two comparable corpora built: a target corpus and a reference corpus. To address the research purposes and research questions, the target corpus consists of BFRAs by Vietnamese authors (VNRAs), and the reference corpus includes those by other NNEs counterparts (ELFRAs). Each corpus consists of 30 articles, making 60 full-length RAs in total. This sample size was chosen due to both theoretical and practical considerations, ensuring the representativeness of data and the profundity of analysis.

Theoretically, previous studies proved that the range between 15 and 60 RAs is sufficient enough to conduct move-step and rhetorical analyses. To illustrate, Nwogu (1997) analyzed 30 medicine RAs to identify their moves and steps. Forty RAs in computer science were selected by Posteguillo (1999) for his study on schematic organization. Yang and Allison (2004) also decided to choose 40 RAs in applied linguistics to explore their macro-structural organization. Kanoksilapatham (2005) compiled a corpus of 60 biochemistry RAs. Recent studies also followed that tradition by adhering to the fixed range. For example, Wang (2019) comparing moves and stances of two corpora: translation practice report and interpretation practice report came up with 30 reports per corpus. Zhao (2023), who studied move-step structures

of traditional Chinese medicine RAs and mapped them with Systemic Functional Linguistic elements, built a corpus of 40 RAs.

Another reason for the chosen sample size was because of its practicality such as availability and manageability of data (McEnery et al., 2006). As the aim of the study is to explore both move-step structure and code glosses, the data must be big enough to help achieve the aim and convenient to be managed as well. Smaller corpora may not sufficiently reflect the language use of a group of authors. A larger number of RAs, although enhances the generalizability of findings, may lead to the complexity of corpus construction and the difficulty in managing and processing data.

In short, by compiling 30 RAs per corpus, this current study adheres to the established methodological norms to make sure that the data is comprehensive enough but still practically manageable.

3.3.2 Selection of Journals and RAs

The corpus of banking and finance research articles (BFRAs) was compiled based on the following criteria. Regarding journals belonging to the target corpus (VNRAs), they have to be Vietnamese-based and in English language versions. Their rankings are calculated according to the grading system of the State Council for Professorship – the most prominent scientific council in Vietnam (Nguyen et al., 2020). Domestic banking and finance journals, a specialization under the economics journal directory, are typically ranked into five levels: 0.25, 0.5, 0.75, 1.0, and 1.25 (State Council for Professorship, 2023). To facilitate the searching and enable access to the full journals, only open access journals were opted. Then, they were chosen in descending order, from the highest rankings downward. Another key factor to decide which Vietnamese journals to include is that their editorial boards must consist of at least 50% of Vietnamese members to ensure that those journals reflect the influence of local academic norms and discourse practices. Editorial boards with a remarkable percentage of Vietnamese members are more likely to prioritize the local academic traditions and expectations, so the writing styles of Vietnamese researchers will not be affected or suggested to change to reflect or accommodate international or Western academic standards. As for selected articles, firstly, they must be written by Vietnamese researchers who are currently working in local Vietnamese institutions. Therefore, the names and affiliated addresses revealed in their bio sections were carefully reviewed. Secondly, the research articles chosen must be about banking and finance issues. Thirdly, to ensure that selected RAs reflect the latest research trends in the field, priority was given to those published in the period of two years, from April 2025, counting backward, but not earlier than 2023. Finally, six articles from each of

the five first journals in the list were selected, making a total of 30 journals for the VNRA corpus. There are some reasons to involve five journals. The first reason is to ensure sufficient diversity. Fewer journals may limit the diversity of the dataset; therefore the results may lead to bias when it is not large enough to be the representative of the whole Vietnamese academic community. The second reason is to maintain depth and focus. More than five journals may result in redundancy and repetition as some journals in the same field may share the same requirements for editing manuscripts. Last but not least, to meet the pre-determined number of 30 articles per corpus, it is quite logical to have five journals, then select six journals from each. This number is large enough to identify trends and patterns of both move-step structure and linguistic features employed. Table 3.1 presents the aforementioned details.

Table 3.1 Journals for VNRA corpus

No.	Journal	ISSN Index	Score
1	Journal of Science – Economics and Business Administration	e-2734-9586	1.25
2	Journal of Finance and Accounting Research	e-2588-1493	1
3	Journal of International Economics and Management	e-2615-9856	1
4	Journal of Finance - Marketing Research	e-1859-3690	0.75
5	Journal of Economic and Banking Studies	e-2734-9853	0.5

The reference corpus (ELFRAs) consists of RAs written by researchers in different parts of the world who are neither Vietnamese nor NES. They use ELF to disseminate knowledge within global academic communities. To confirm their identities, their names and affiliated addresses were also thoroughly examined. Accordingly, those researchers must have names that are not commonly associated with English speakers, and their institutions must be based in countries where English is not typically used as a first language. In addition, the Journal Rankings at <https://www.scimagojr.com> was used to choose journals to analyze. The subject area selected was “Economics, Econometrics and Finance”, the subject category was “Finance”. The type selected was “Journals”. Although the category itself does not involve the term “Banking”, in fact it is a comprehensive subject that covers many subfields such as investments, money management, and also financial institutions or banks. Banking refers to all work happening in a bank, for instance, foreign exchange, stocks and shares, investments, operations, lending and depositing money. Therefore, journals classified under the category “Finance” usually deal with banking-related topics as banks are essential in economic and financial systems. In addition, other

similar criteria were applied to maintain consistency and balance among the two corpora: the journals must be open access, six articles were taken from each of the five journals and must be issued between 2023 and April 2025. Descending order was also used to include journals, but it does not strictly involve the top five journals in the list. In fact, there are some journals which cover broader aspects beyond banking and finance, leading to difficulties in choosing relevant RAs. As a result, they were excluded from the final selection. For example, journals which are not closely aligned with banking and finance are the highest-ranking journal “Sustainable Technology and Entrepreneurship”, the fifth-ranked “China Journal of Accounting Research”, or the sixth-ranked “European Journal of Management and Business Economics”. Therefore, the final five journals consist of the second, the third, the fourth, and the eleventh. The ELFRA corpus finally also include 30 articles covering a range of topics similar to those in the VNRA corpus. Table 3.2 presents the details of journals in the ELFRA corpus.

Table 3.2 Journals for ELFRA corpus

No.	Journal	ISSN Index	Q
1	Financial Innovation	2199-4730	Q1
2	Borsa Istanbul Review	2214-8450, 2214-8469	Q1
3	Technological and Economic Development of Economy	2029-4913, 2029-4921	Q1
4	Journal of Risk and Financial Management	1911-8066, 1911-8074	Q2
5	International Journal of Financial Studies	2227-7072	Q2

It is worth noting that the above-mentioned procedure of choosing journals and articles was assisted by a disciplinary insider, who is a PhD holder in banking and finance and an experienced lecturer working at a public university in Vietnam. She also acts as an inter-coder for this study to conduct move-step analysis along with the current researcher. More information about her expertise was provided later in Section 3.4.3 The Analysis Reliability.

Each RA in the VNRA corpus was coded from VNRA01 to VNRA30, while each of the ELFRA corpus was coded from ELFRA01 to ELFRA 30. Table 3.3 shows the journals and the number of the BFRAs in the two corpora.

Table 3.3 Journals and the number of BFRAs in the VNRA and ELFRA

VNRA		
Journals	No. of RAs	RA Code
Journal of Science – Economics and Business Administration	6	VNRA01 – VNRA06
Journal of Finance and Accounting Research		
Journal of International Economics and Management	6	VNRA07 – VNRA12
Journal of Finance - Marketing Research	6	VNRA13 – VNRA18
Journal of Economic and Banking Studies	6	VNRA19 – VNRA24
	6	VNRA25 – VNRA30
TOTAL	30	
ELFRA		
Journals	No. of RAs	RA Code
Financial Innovation	6	ELFRA01 – ELFRA06
Borsa Istanbul Review	6	ELFRA07 – ELFRA12
Technological and Economic Development of Economy	6	ELFRA13 – ELFRA18
Journal of Risk and Financial Management	6	ELFRA19 – ELFRA24
International Journal of Financial Studies	6	ELFRA25 – ELFRA30
TOTAL	30	

3.4 Move-step Structure Analysis

After the two corpora are compiled, the move-step analysis was conducted. In this current study, moves, steps, and their structure were manually identified. The analysis procedure consists of five steps. The first step is to get an overview of the structure of 60 RAs from the two corpora.

It can be seen that all 30 VNRA have the Introduction, Literature Review, and Conclusion sections. Twenty-nine RAs have the Methods section, and one RA (VNRA18) has the Research Design, which serves the similar function as the Methods. As a result, based on content and function, it is supposed that the Methods section appears in all 30 VNRA. The Results section and the Discussion section were structured differently across the RAs. Sixteen RAs have a separate Results section, with 13 incorporating Discussion as a sub-heading under Results, while the remaining three include a stand-alone Discussion. The other 14 RAs merge Results and Discussion into a single component, with each containing separate sub-sections for Results and Discussion.

In the ELFRA corpus, all 30 RAs contain distinct Introduction, Literature Review, and Methods sections. Although the stand-alone Conclusion appears in all 30 RAs, its title varies such as Conclusion and Implication (ELFRA05, ELFRA11, ELFRA17, ELFRA20), Conclusion and Recommendation (ELFRA06), Conclusion and Limitation (ELFRA27), and the remaining RAs simply title this section Conclusion. Similar to the VNRA corpus, the

organization of the Results section and the Discussion section differs across the RAs. Twenty-six RAs have a separate Results section, five of which integrate Discussion as a sub-heading within it. The remaining 21 feature a stand-alone Discussion. The other four RAs combine Results and Discussion into a single section and maintain separate sub-sections for each. Table 3.4 provides the summary of sections in VNRA's and ELFRA's.

Table 3.4 Summary of BFRA's sections in VNRA's and ELFRA's

VNRA's	Introduction	Literature review	Methods	Results	Discussion	Results & Discussion	Conclusion
VNRA01	✓	✓	✓			✓	✓
VNRA02	✓	✓	✓			✓	✓
VNRA03	✓	✓	✓			✓	✓
VNRA04	✓	✓	✓			✓	✓
VNRA05	✓	✓	✓			✓	✓
VNRA06	✓	✓	✓	✓			✓
VNRA07	✓	✓	✓	✓	✓		✓
VNRA08	✓	✓	✓	✓			✓
VNRA09	✓	✓	✓	✓			✓
VNRA10	✓	✓	✓	✓			✓
VNRA11	✓	✓	✓	✓			✓
VNRA12	✓	✓	✓	✓			✓
VNRA13	✓	✓	✓			✓	✓
VNRA14	✓	✓	✓			✓	✓
VNRA15	✓	✓	✓			✓	✓
VNRA16	✓	✓	✓			✓	✓
VNRA17	✓	✓	✓	✓	✓		✓
VNRA18	✓	✓	✓			✓	✓
VNRA19	✓	✓	✓	✓			✓
VNRA20	✓	✓	✓	✓			✓
VNRA21	✓	✓	✓	✓			✓
VNRA22	✓	✓	✓	✓			✓
VNRA23	✓	✓	✓	✓			✓
VNRA24	✓	✓	✓	✓			✓
VNRA25	✓	✓	✓	✓			✓
VNRA26	✓	✓	✓			✓	✓
VNRA27	✓	✓	✓	✓	✓		✓
VNRA28	✓	✓	✓			✓	✓
VNRA29	✓	✓	✓			✓	✓
VNRA30	✓	✓	✓			✓	✓
TOTAL	30	30	30	16	3	14	30
ELFRA's	Introduction	Literature review	Methods	Results	Discussion	Results & Discussion	Conclusion
ELFRA01	✓	✓	✓	✓	✓		✓
ELFRA02	✓	✓	✓	✓	✓		✓
ELFRA03	✓	✓	✓			✓	✓
ELFRA04	✓	✓	✓	✓	✓		✓

ELFRA05	✓	✓	✓			✓	✓
ELFRA06	✓	✓	✓	✓	✓		✓
ELFRA07	✓	✓	✓	✓	✓		✓
ELFRA08	✓	✓	✓	✓			✓
ELFRA09	✓	✓	✓			✓	✓
ELFRA10	✓	✓	✓	✓			✓
ELFRA11	✓	✓	✓			✓	✓
ELFRA12	✓	✓	✓	✓	✓		✓
ELFRA13	✓	✓	✓	✓	✓		✓
ELFRA14	✓	✓	✓	✓	✓		✓
ELFRA15	✓	✓	✓	✓	✓		✓
ELFRA16	✓	✓	✓	✓	✓		✓
ELFRA17	✓	✓	✓	✓	✓		✓
ELFRA18	✓	✓	✓	✓	✓		✓
ELFRA19	✓	✓	✓	✓	✓		✓
ELFRA20	✓	✓	✓	✓	✓		✓
ELFRA21	✓	✓	✓	✓	✓		✓
ELFRA22	✓	✓	✓	✓	✓		✓
ELFRA23	✓	✓	✓	✓	✓		✓
ELFRA24	✓	✓	✓	✓	✓		✓
ELFRA25	✓	✓	✓	✓			✓
ELFRA26	✓	✓	✓	✓			✓
ELFRA27	✓	✓	✓	✓	✓		✓
ELFRA28	✓	✓	✓	✓			✓
ELFRA29	✓	✓	✓	✓	✓		✓
ELFRA30	✓	✓	✓	✓	✓		✓
TOTAL	30	30	30	26	21	4	30

The summary of BFRA structures in VNRA and ELFRA is presented in Table 3.5 below.

Table 3.5 Summary of the BFRA structures in VNRA and ELFRA

VNRA	No. of RAs	RA code
ILrMR&DC	14	VNRA01, VNRA02, VNRA03, VNRA04, VNRA05, VNRA13, VNRA14, VNRA15, VNRA16, VNRA18, VNRA26, VNRA28, VNRA29, VNRA30
ILrMRDC	3	VNRA07, VNRA17, VNRA27
ILrMRC	16	VNRA06, VNRA08, , VNRA09, VNRA10, VNRA11, VNRA12, VNRA19, VNRA20, VNRA21, VNRA22, VNRA23, VNRA24, VNRA25
ELFRA	No. of RAs	RA code
ILrMR&DC	4	ELFRA03, ELFRA09, ELFRA11
ILrMRDC	21	ELFRA01, ELFRA02, ELFRA04, ELFRA06, ELFRA07, ELFRA12, ELFRA13, ELFRA14, ELFRA15, ELFRA16, ELFRA17, ELFRA18, ELFRA19, ELFRA20, ELFRA21, ELFRA22, ELFRA23, ELFRA24, ELFRA27, ELFRA29, ELFRA30
ILrMRC	5	ELFRA08, ELFRA10, ELFRA25, ELFRA26, ELFRA28

The second step is to decide on the analytical frameworks, which will be explained in Section 3.4.1 The Analysis Frameworks.

The third step is to conduct an initial coding in order to test if the chosen frameworks are appropriate to be used for the main study. Six RAs (three RAs from each corpus), which is equal to 10% of the data, was selected randomly for this phase. Through this initial analysis, the researcher and the inter-coder had an overview of the move-step structure in the two corpora. More details will be elaborated later in section 3.4.4 The Analysis Procedure. The fourth step is to conduct inter-rater reliability check. The detail process of how it is conducted will be also explained later in section 3.4.4 The Analysis Procedure. The final stage is to analyze all BFRAs in the two corpora to identify moves, steps, and their structure. Table 3.6 summarizes the methodology used for the part of move-step analysis.

Table 3.6 Summary of the methodology for move-step analysis

Research Questions		
	RQ1: What are the moves, steps, and their structure in English banking and finance research articles (BFRAs) by Vietnamese researchers?	RQ2: What are the similarities and differences in terms of moves, steps, and their structure between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context?
Frameworks and approaches		Contrastive analysis
Procedures	Move-step analysis Inter-rater reliability check	Comparing and contrasting the findings of the move- step analysis across the two corpora
Expected results	Type of moves and steps; Frequency of moves and steps; Move-step structure	Variations in terms of type and frequency of moves and steps, and the structure

3.4.1 The Analytical Frameworks

To the best of the researcher's knowledge, there is currently no framework for analyzing the move-step structure of full-length banking and finance research articles, therefore the present researcher looked for established frameworks and then conducted an initial coding to test their feasibility. After that, an adapted framework based on the original ones was generated and applied as the main analytical framework for the present study.

Normally, there are two popular ways that genre analysts choose to finalize their analytical frameworks when conducting move-step analysis for full-length RAs: a single framework to analyze all sections of a RA (Shi, 2014; Zhang, 2015; Gao, 2021;

Zhao, 2023); and different frameworks for different sections of a RA (Amnuai, 2012; Li, 2014). Using one framework may sound more convincing since it allows for a uniform, systematic and consistent approach. However, the nature of research from different disciplines varies, leading to several issues when applying one single framework. To illustrate, research in hard disciplines such as biochemistry or engineering often involves empirical experiments. Therefore, it is necessary to include steps that present and justify the research procedure and also declare ethical statements when conducting research on humans. Meanwhile, research in economics, which belongs to social sciences, may primarily rely on secondary data collected from censuses, organizational records or governmental bodies, apply econometric methods such as multiple regression analysis and dynamic panel analysis to generate empirical evidence on difference economic phenomena (Kumara, 2022). As a result, RAs in this soft discipline typically involve steps to describe and justify data and variables in the Methods. They may also present policy implications in the Conclusions for stakeholders or policy makers to consider. In addition, some popular full-length RA frameworks such as Kanoksilapatham's (2005, 2015) and Maswana et al.'s (2015) only cover the IRMD structure. There are currently no frameworks that cover the ILrMDC, which is the purpose of this study. As a result, this study proposes to incorporate multiple frameworks to analyze different sections of BFRAs.

Before finalizing frameworks for this study, the present researcher examined all 60 RAs from the two corpora to gain a general understanding of their structures. Initially relying on linguistic clues, the researcher identified some potential moves and steps referenced in the literature. Subsequently, a more thorough revisit of literature was conducted, leading to the final selection of the following frameworks: Swales's (1990, 2004) models for the Introduction sections, Kwan's (2006) model for the Literature Review sections, Lim's (2006) model for the Methods sections, Yang and Allison's (2003) for the Results sections and the Discussion sections, and Kanoksilapatham's (2023) model for the Conclusion sections.

Swales's CARS models (1990, 2004) were adapted as the analytical framework for the Introduction sections of BFRAs. First of all, these models widely recognized as a pioneering work for identifying moves and steps of RAs. They were developed after the analysis and comparison of RAs from both hard and soft disciplines, resulting in it being applicable to BFRAs, which belongs to the soft disciplines. At first, the 2004 version was expected to be used in this study since it was revised based on earlier models in response to critical feedback. Compared with the two earlier versions, Swales' (2004) seems to be more complex and elaborate.

Especially, Move 3: Presenting the present work of this newest model encompasses more explicit steps (Loi & Evans, 2010), therefore facilitating the analysis process. To assess its suitability, the current researcher tried analyzing some Introductions of BFRAs using this model and found out that it was a good fit to the discipline. For example, Step 3.2 Presenting research questions or hypotheses can be found in VNRA01, ELFRA16 and ELFRA18 but is absent in all of the three full-length RA models previously mentioned. Another noticeable finding is that the step of presenting previous studies appears in most BFRA Introductions. While this step was included in Swales's (1990) model, it was absent in Swales's (2004) version. Therefore, the current researcher decided to integrate Move 1 from the 1990 version with Moves 2 and 3 from the 2004 version, ensuring a more comprehensive analytical framework for the Introductions. The merge of the two Swalesian models was also implemented in previous studies such as Del Saz Rubio (2011) who analyzed 28 RAs in agricultural sciences. He argued that researchers faced difficulties in deciding between Swales's (1990) or Swales's (2004) models, as the latter mainly preserves the overall structure of the former. Besides, the 2004 version merely add new steps instead of making radical modifications to existing ones. As a result, he decided to take Swales's (1990) as a starting point for the analysis, then incorporate steps from 2004 model for each move.

Kwan's (2006) model was specifically a result of the analysis of the LR sections, so it is possible to reflect their communicative functions. This framework is one of the scant research that emphasizes the distinct rhetorical structure of the LRs, which varies depending on disciplines and contexts. This framework has been validated through its application as an analytical framework in several previous studies analyzing the LR sections/chapters in both hard and soft disciplines. For examples, Chen and Kuo (2012) analyzed the LRs in 20 master's theses in applied linguistics; Gil-Salom and Soler-Monreal (2014) analyzed the LRs in ten English and ten Spanish computing doctoral theses; Soler-Monreal (2015) investigated the rhetorical structure of the LRs of PhD theses in computer science written in English L1, English L2, and Spanish L1, with ten RAs per corpus; and Maulid (2017) worked with 25 Chinese MA thesis literature review chapters. Therefore, it is expected to be applicable to this current study. It is worth noting that instead of using "Step", the researcher used "Strategy". She claimed that strategies under each move were arranged based on their frequency rather than the order of their presence in a text. Furthermore, Strategy 1B tends to precede Strategy 1A when the two co-occur (Kwan, 2006).

Lim's (2006) model was proposed to analyze the Methods sections in this study. Although there were some other models for analyzing the Methods existing in

the literature, most have limitations that make them unsuitable for this study. For example, some were developed based on RAs in hard disciplines (Nwogu, 1997; Posteguillo, 1999; Kanoksilapatham, 2005) and consist of steps applicable only to the nature of those fields. In addition, frameworks designed for social science RAs such as Mur-Dueñas's (2007) and Peacock's (2011) included only moves without the presence of any steps under individual moves. For this reason, they are not sophisticated enough to cover all potential moves or steps found in this study. In contrast, Lim's (2006) model seems to be more feasible since it was proposed after the analysis of RAs in business management, which is a sub-discipline of economics, similar to banking and finance. Some steps also include specific details, allowing researchers to choose relevant ones for their description. For example, Step 1.2 Describe the sample consists of the following aspects: (a) Describing the location of the sample; (b) Describing the size of the sample/population; (c) Describing the characteristics of the sample; and (d) Describing the sampling technique or criterion. Therefore, it is expected that RAs in the two disciplines may share some similar moves and steps. One noticeable instance is that there is often a step to describe "variables" in RAs in social science fields. Specifically, Step 2.2 Explaining method(s) of measuring variables in Lim's (2006) can be found in ELFRA09, ELFRA 10, ELFRA11, and ELFRA12. Some previous researchers also employed this model to analyze RAs in other social science disciplines. For example, Li (2014) applied it to analyze RAs in marketing and management.

For the Results section, Yang and Allison's (2003) was adopted as the analytical framework. It is one of the three renowned frameworks besides Brett's (1994) and Williams's (1999). The latter two, which were developed after the analysis of RAs in hard disciplines such as biochemistry and engineering, simply identify moves without steps, therefore may not be complex enough to recognize all communicative purposes of a text segment. On the other hand, Yang and Allison's (2003) was proposed after the two researchers analyzed 20 RAs in applied linguistics. It provides a structured approach to investigate how researchers present, interpret, and discuss their research findings through a system of three moves and their constituent steps. Accordingly, it consists of six moves: Move 1, Move 2, and Move 4 do not include any step; Move 3 has four steps, Move 5 includes two and Move 6 has only one. Due to its precision and multi-layered architecture (Ulya, 2022), it has gained widespread recognition among later studies (Basturkmen, 2009; Li, 2014). However, since Move 6: Deductions from the research only has one step Recommending further research, the current researcher decided to integrate this step into a single move. This approach ensures

that each move serves a more comprehensive communicative purpose rather than being restricted to a single function.

Yang and Allison's (2003) was also adopted in this current study as the analytical framework for the Discussion section due to the following reasons. First, it was developed through a systematic and hierarchical analysis of the three sections from results to conclusions of the two researchers. Therefore, when being used, it can ensure the consistency in analyzing the way the research results are reported, interpreted, and evaluated. Consisting of seven moves and ten steps, this framework was expected to be detailed enough to provide audience deeper understanding of how authors establish their arguments, compare their findings with previous studies, and shed light on the significance of the results. It was validated through its application in several previous research (Amnuai & Wannaruk, 2013b; Nodoushan & Khakbaz, 2011; Zekrati, 2015; Liu & Buckingham, 2018). Especially, this framework was also used in RAs in sub-disciplines of economics, such as accounting (Amnuai, 2017).

Besides, it is important to remind that the Results and Discussion sections are organized differently across the two corpora. While some RAs present them as two stand-alone sections, others integrate them into one single section. Additionally, some RAs include only a Results section but still incorporate communicative purposes typically associated with the Discussion section. The researcher and the inviter coder negotiated this issue and decided to keep them separate as two different sections so that they can fit Yang and Allison's (2003) framework.

As previously mentioned in Chapter 2, Kanoksilapatham (2023) witnessed that there has been an increase of stand-alone Conclusion sections in RAs, especially with the growth of open-access journals. Kanoksilapatham's (2023) seems to be one of the latest frameworks that offers a contemporary and refined method for analyzing the stand-alone Conclusion section. This framework was developed after the analysis of RAs in four major academic disciplines: biological sciences; mathematics, engineering, and computer science; medicine; and physical sciences. Compared to Yang and Allison's (2003) model for the Conclusion section, which has been frequently adopted by previous researchers such as Tabatabaei and Azimi (2015), Alkamillah et al. (2022), or Kanoksilapatham's (2023) retains the same three moves: Move 1: Summarizing the study, Move 2: Evaluating the study, and Move 3: Deducting from the study. However, while Move 1 in Yang and Allison's (2003) did not contain any specific steps, Move 1 in Kanoksilapatham's (2023) includes several constituent steps, guiding researchers to describe the study reported in greater detail. Therefore, the use of this updated model will reflect the evolving trends in academic writing. As a result,

incorporating the framework to the current study will help ensure that the findings align with other latest research practices.

In short, the five selected frameworks were expected to provide a comprehensive guideline to analyze all sections of full-length BFRA. By applying specifically developed frameworks for particular sections of a RA, it is hopefully systematic and well-suited to the complexities of banking and finance discourse. Table 3.7 presents the proposed move-step framework for BFRA by the combination of the five selected frameworks. Regarding steps in the Literature Review section, the word “Step” was used instead of “Strategy” as in Kwan’s (2006). Accordingly, the order of steps in this section was also modified to best reflect their potential presence in the corpus.

Table 3.7 The proposed move-step framework for BFRA

Introduction: Swales’s (1990, 2004)	
Move 1: Establishing a territory	1.1: Claiming centrality
	1.2: Making topic generalization
	1.3: Reviewing previous studies
Move 2: Establishing a niche	2.1: Indicating gaps
	2.2: Adding to what is known
	2.3: Presenting positive justification
Move 3: Presenting the present work via:	3.1: Announcing present research descriptively and /or purposively
	3.2: Presenting research questions or hypotheses
	3.3: Definitional clarifications
	3.4: Summarizing methods
	3.5: Announcing principal outcomes
	3.6: Stating the value of the present research
	3.7: Outlining the structure of the paper
Literature Review: Kwan’s (2006)	
Move 4: Establishing one part of the territory of one’s own research by:	4.1: Claiming centrality
	4.2: Surveying the non-research-related phenomena or knowledge claims
	4.3: Surveying the research-related phenomena
Move 5: Creating a research niche (in response to Move 4) by:	5.1: Counter-claiming
	5.2: Gap-indicating
	5.3: Asserting confirmative claims about knowledge or research practices surveyed
	5.4: Asserting the relevancy of the surveyed claims to one’s own research
	5.5: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework
Move 6: Occupying the research niche by announcing:	6.1: Research aims, focuses, research questions or hypotheses
	6.2: Theoretical positions/theoretical frameworks
	6.3: Research design/processes
	6.4: Interpretations of terminology used in the thesis

Methods: Lim's (2006)	
Move 7: Describing data collection procedure(s)	7.1: Describing the sample
	(a) Describing the location of the sample
	(b) Describing the size of the sample/population
	(c) Describing the characteristics of the sample
	(d) Describing the sampling technique or criterion
Move 8: Delineating procedure(s) for measuring variables	7.2: Recounting steps in data collection
	7.3: Justifying the data collection procedure(s)
	(a) Highlighting advantages of using the sample
	(b) Showing representativity of the sample
	8.1: Presenting an overview of the design
Move 9: Elucidating data analysis procedure(s)	8.2: Explaining method(s) of measuring variables
	(a) Specifying items in questionnaires/databases
	(b) Defining variables
	(c) Describing methods of measuring variables
	8.3: Justifying the method(s) of measuring variables
Results: Yang and Allison's (2003)	(a) Citing previous research method(s)
	(b) Highlighting acceptability of the method(s)
	9.1: Relating (or 'recounting') data analysis procedure(s)
Move 10: Preparatory information	9.2: Justifying the data analysis procedure(s)
	9.3: Previewing results
Move 11: Reporting results	
Move 12: Commenting on results	12.1: Interpreting results
	12.2: Comparing results with literature
	12.3: Evaluating results
	12.4: Accounting for results
Move 13: Summarizing results	
Move 14: Evaluating the study	14.1: Indicating limitations
	14.2: Indicating significance/advantage
	14.3: Recommending further research
Move 15: Deductions from the research	
Discussion: Yang and Allison's (2003)	
Move 16: Background information	
Move 17: Reporting results	
Move 18: Summarizing results	
Move 19: Commenting on results	19.1: Interpreting results
	19.2: Comparing results with literature
	19.3: Accounting for results
	19.4: Evaluating results
Move 20: Summarizing the study	
Move 21: Evaluating the study	21.1: Indicating limitations
	21.2: Indicating significance/advantage
	21.3: Evaluating methodology
Move 22: Deductions from the research	22.1: Making suggestions
	22.2: Recommending further research
	22.3: Drawing pedagogic implications

Conclusion: Kanoksilapatham's (2023)	
Move 23: Summarizing the study	23.1: Restating background
	23.2: Restating objectives
	23.3: Restating methodology
	23.4: Restating findings
Move 24: Evaluating the study	24.1: Indicating significance
	24.2: Indicating limitations
	24.3: Evaluating methodology
Move 25: Deducting from the study	25.1: Recommending further studies
	25.2: Drawing implications

3.4.2 The Analytical Reliability

As move-step analysis is a type of qualitative study, it involves human judgement, therefore cannot avoid bias and subjectivity. In order to ensure the high reliability, there should be the incorporation of inter-rater reliability so that the agreement on the presence of moves, steps, and their structure can be confirmed by more than one researcher (Biber et al., 2007). The inter-rater reliability in this study encompasses several steps including choosing an inter-coder, familiarizing the inter-coder with the framework, coding independently, and assessing the inter-coder agreement.

For inter-coder selection, Kanoksilapatham (2005) emphasized that to prevent misunderstandings of research article topics, an inter-coder should have expertise in the field to ensure a deep understanding of the focused discipline. Therefore, a PhD holder in economics specializing in banking and finance, who also holds a bachelor's degree in English, will be invited as an inter-rater for this current study to analyze the corpus data with the present researcher. She is a colleague of the current researcher at a public university in Vietnam and has nearly 20 years of teaching experience. Her research interests include banking, finance, insurance, and quality assessment in higher education, so her role is not only an inter-coder but a disciplinary insider as well. Therefore, her assistance is likely to enhance the reliability of the study, as she can provide insights from the discipline that may not be easily understood by outsiders.

The two coders independently coded the BFRAs to ensure the validity and clarity of the categories (Rau & Shih, 2021). Any discrepancies were discussed and resolved until agreement was reached. In case there still existed some disagreements, the current researcher sought further assistance from another PhD candidate in genre analysis at Suranaree University of Technology, who also conducted move-step analysis in his doctoral thesis.

There are currently two common approaches to measure the inter-rater reliability in move-step analysis. The first method is using the Cohen's Kappa test, which requires more complicated knowledge of statistics. The second way, which is more commonly employed due to its simple interpretation (Chaturvedi et al., 2015), is percentage agreement which is calculated by the following formula:

$$\frac{A}{A + D} \times 100\%$$

Where:

A = the number of agreements

D = the number of disagreements

This formula was widely used in previous work such as Amnuai (2012), Nguyen (2014), Shi (2014), and Zhao (2023),

For example, suppose that two researchers analyze 20 RA Introductions to identify moves and steps. They identified 75 instances of steps in total but just agreed on 69 instances. Then, the agreement percentage is $69/(69 + 6) \times 100\% = 92\%$. The agreement is considered high when the percentage exceeds 75%. Conversely, in case of low agreement, the two coders have to discuss to resolve discrepancies so that the percentage will be satisfactory.

Rau and Shih (2021) found that both Cohen's Kappa and percentage agreement are often employed, but only agreement can measure nominal data, and be the only valid measure in several situations. Cohen's Kappa is not well-suited for move analysis as it supposes that all disagreements between raters are equally likely, which is not always true in practice. They came to the conclusion that for move analysis, "percentage agreement is the only potentially valid measure of inter-rater agreement" (p.10). As a result, the current study adopted the percentage agreement for measuring the inter-rater reliability of move-step analysis. This decision was also informed by previous studies conducted in similar fields, including Shi (2014) and Zhao (2023).

To address the RQ2 examining the similarities and differences in terms of moves, steps, and their structure between BFRAs by Vietnamese researchers and those by other NNEs researchers in the ELF context, the Chi-square test run on SPSS 27.0 was also involved in this current move-step analysis. This statistical test ensures that the result is not only subjected to human interpretations but are supported by measurable evidence, and any observed differences in moves and steps between the two groups are statistically significant. By incorporating the Chi-square test, the finding was more objective since it was supported by numerical data. The results of this test

was reported using the p-value, indicating the likelihood of the observed differences occurring by chance. If the p-value is less than .05, it refers to the significant difference in the use of moves, steps, and their structure between the two corpora. Conversely, if the p-value is more than .05, the observed differences may be only due to random distribution, and thus, there is no statistically significant difference.

3.4.3 The Analytical Procedure

The identification of moves can be done by three popular methods: top-down, bottom-up, and a combination of the two approaches. According to Biber et al. (2007), the top-down approach requires researchers to develop an analytical framework beforehand, then apply it to the whole corpus to identify and describe moves. Through this way, types of moves are determined by their communicative purposes (Kwan, 2006). In contrast, the bottom-up method relies on linguistic features as a key factor to determine move types. In this current study, the top-down approach was adopted for a number of reasons. To begin with, as Biber et al. (2007) stated, move analysis was developed as a top-down approach so that the discourse structure of texts within a genre can be analyzed. As a result, applying a top-down approach for this study aligns with the definition of a move. Next, it is suggested that textual boundaries should be identified by cognitive judgement instead of linguistic clues (Zhang et al., 2012). A pre-determined framework is essential for a researcher to apply in investigating moves and steps, and linguistic features are just additional sides to decide whether move types share the similar language. Finally, applying a top-down approach facilitates the identification of moves and steps of BFRAs in comparison with a pre-determined framework so that it can enable the current researcher to focus on how Vietnamese authors adhere to or deviate from conventions, which is the core interest of this study.

In this present research, moves and steps were recognized based on their communicative purposes, which may result in variations in move length. Some moves include one sentence only, while others may encompass more than one or even a paragraph provided that their communicative purposes are fulfilled. Furthermore, if a text segment is recognized with more than one communicative purposes, then the most notable one will be acknowledged (Holmes, 1997; Ozturk, 2007). The following excerpt from the Conclusion of VNRA01 is an example:

The regression results obtained from the FGLS method show that digitalization has a positive impact on the ROA of commercial banks in Vietnam.

In the above instance, it can be seen that both research method and research results are restated. However, its primary communicative purpose of this segment is to summarize the research findings, as it emphasizes the key result relating to the impact of digitalization of the ROA of commercial banks in Vietnam. Accordingly, it should be tagged as M24S4: Restating findings. Besides, M6S4: Interpretations of terminology used in the thesis was also changed to Interpretations of terminology used in the research.

To begin with, both the present researcher and the invited coder familiarized themselves with the proposed framework before conducting the independent work. The training session involved introducing the research purposes and the research procedure of the study; as well as familiarizing both researchers with the chosen analytical framework. In this first step, both coders chose one RA from the corpora to conduct the coding process together. The process began by dividing texts into segments, then labelling those segments with pre-determined moves and steps according to the framework. Due to its communicative purpose, each segment was normally attached to one move or step.

Next, six RAs from the two corpora (three RAs from each), which accounts for 10% of the whole data, was analyzed independently by both researchers to measure the inter-rater reliability. The motive for choosing 10% of the whole corpus was based on the criteria in previous studies such as Kwan (2006) and Shi (2014). After that, the coding results were compared and discussed in order to reach the agreement. The steps of analyzing move-step structure are presented below.

The initial step began with the two coders skimming the selected RAs to get the overall understanding of topics, components, and general content. Coders being familiar with the whole RAs beforehand was likely to increase the accuracy and reliability of the coding process. Secondly, it was identifying the moves and steps of RAs based on the communicative purpose of text segments within their context. Both linguistic clues and cognitive judgement were involved in this step to achieve the more accurate result. Similar linguistic signals could possess different communicative functions, thus, the text segments containing those signals could be coded as different moves or steps. For example, the phrase “In conclusion” serves different communicative purposes in the following three instances:

- (1) **In conclusion**, the research with the title "Digitalization and its impact on commercial banks' profitability in Vietnam" aims to explore the relationship between digitalization and bank profitability to recommend new policies for boosting efficiency in the banking sector. (VNRA01)

- (2) **In conclusion**, the findings emphasize the sustained positive influence of board size on volatility, the absence of a discernible relationship between board size and stock return volatility, suggesting that the H1 hypothesis is rejected. (VNRA18)
- (3) **In conclusion**, this research highlights the promising intersection between FinTech and sustainable development, demonstrating how digital financial technologies can significantly contribute to the global sustainability agenda. (VNRA08)

In the first example, “In conclusion” was used in the Introduction section to begin M3S1: Announcing present research descriptively and /or purposively since it was employed to indicate the aim of the study reported. Meanwhile, in the second example, it should be a linguistic clue for M14S7: Claiming values of results as it was used in the Discussion section to highlight the significance of the results. Lastly, in the third example, it was used in the Conclusion section to restate key findings, therefore classifying it under M16S4: Restating findings.

The third step was to check the results of inter-rater reliability for various reasons previously mentioned. The following example illustrates how the two coders view differently one instance and how they resolve this discrepancy.

(S1) Our study is unique because of the following ways. (S2) We similarly employ Return on Assets (ROA) and Return on Equity (ROE) as performance metrics following to Akhisar et al. (2015). (S3) However, we contribute novel insights by integrating Net Interest Margin (NIM) into our analytical framework, providing a more comprehensive assessment of banking operations' outcomes. (VNRA21)

The present researcher, merely based on his linguistic background, decided to code (S1), (S2), and (S3) as M3S6: Stating the value of the present research. His perspective stems from the nature of the step, which is related to emphasizing the uniqueness, significance, or contribution of the study. In this excerpt, this implication is illustrated by the phrase “Our study is unique because...” and “We contribute novel insights by...”. Meanwhile, the inter-rater, who has expertise in the banking and finance discipline, classified this text as a new step: Justifying methods. She explained that the excerpt mentioned some methods and procedures such as ROA and ROE. It also described a new analytical framework (NIM) to make the study different from previous research. However, the current researcher pointed out that this text did not offer the reason why those methods and procedures were chosen for the study. It is actually just listing rather than providing justification of the methodologies used. After

discussion, both coders agreed that this text should be labeled as M3S6: Stating the value of the present research. Therefore, the disagreement was solved.

The results of inter-rater reliability check undertaken by the two coders are shown in Table 3.8. The high percentage of agreement allowed the next step, which is the pilot study, to be conducted.

Table 3.8 The results of inter-rater reliability for the move-step initial coding

Corpus	Task	Percentage agreement
VNRAs (3 RAs)	Move and step analysis	94.82%
ELFRAs (3 RAs)	Move and step analysis	92.40%
Mean		93.61%

The fourth step was to modify the proposed framework by adding any newly-identify moves or steps realized in the initial coding. The initial coding revealed two new moves along with their constituent steps: one in the Methods section and one in the Results section; as well as several new steps under existing moves: four in the Introduction section and one in the Literature Review section. Regarding new moves, the first new move is Describing research model(s), falling under the Methods section and preceding Move 7: Describing data collection procedure(s). According to Neugeboren (2005), economic analysis is featured by the use of models, which are sampled representations of real-world economic phenomena. Some typical examples of economic models are supply and demand, cost and benefit analysis, and comparative advantage. In an economic model, relationships between exogenous variables and endogenous variables are specified (Mankiw, 1998). A model can be rendered in precise, usually mathematical, terms. As an important element of empirical research, it is frequently presented in a single move employed in the Methods section. This move can be divided into two sub steps: Justifying research model(s) and Presenting research model(s). Below is an example.

Justifying research model(s)

The ARDL model was employed in this study due to its following advantages. Firstly For all the above reasons, the ARDL model was chosen to estimate the impact of factors on the inflation rate in Vietnam during 2020-2022.

Presenting research model(s)

The ordinary ARDL model can be written as follows:

$$\Delta CPI_t = \alpha + \delta_1 ER_{t-1} + \delta_2 IR_{t-1} + \delta_3 M2_{t-1} + \delta_4 FDI_{t-1} + \delta_5 IMP_{t-1} + \delta_6 IIP_{t-1} + \delta_7 OIL_{t-1} + \delta_8 FREIGHT_{t-1} + \delta_9 CARRIAGE_{t-1} + \delta_{10} DEATH_{t-1} + \dots$$

where α is the intercept; ε_t is the error; δ_1 to δ_{10} represent the long-term correlation coefficients; β_1 to β_{10} are the short-term correlation coefficients; p is the corresponding lag for the variables.

(VNRA17)

The second new move found, Disproving alternative explanations, belongs to the Results section, and should be placed after Move 12: Commenting on results. As a common practice in empirical studies today (Lu & White, 2014), this activity is often described under headings such as “Robustness check”, “Sensitivity test” or “Alternative hypotheses”. Some common techniques for checking the robustness include estimating different versions of the chosen model (e.g., employing other control variables or multiple functional forms), assessing the sensitivity of findings to the inclusion or exclusion of outliers or using diverse measures of key variables. (Nikolov, 2023). In simple words, this move was employed to express the replacement of some conditions used in the model to examine whether the results would remain constant. As a result of the initial coding, this new move encompasses three substituent steps: Describing process of changing a research condition, Describing results of changing a research condition, and Interpreting results of changing a research condition. The following excerpt provides examples for those steps.

(Describing process of changing a result condition) The analysis was repeated separately for the data set in 2020 and 2019.

(Describing results of changing a result condition) Table 20 presents the decision matrix for 2019, while the MCDM scores and rankings are presented in Table 21. ... The ranking result for 2019 with the weights determined by the experts is

A8 > A15 > A16 > A19 > A12 > A22 > A4 > A9 > A6 > A18 > A2 > A13
> A14 > A1 > A3 > A10 > A7 > A17 > A5 > A21 > A20 > A11

(Interpreting results of changing a result condition) It is understood that the rankings for 2021, 2020, and 2019 differ. A company's financial statements and stock market performances do not remain the same every year, and this difference causes the rankings to change.

(VNRA04)

As for new steps under existing moves, the first new step, Summarizing previous studies, falls under Move 1 and follow M1S3: Reviewing previous studies. Rather than merely listing some prior research on the same topic, researchers provide a synthesized summary, presenting their connections, similarities as well as differences among the studies reviewed. Such information can be a strong foundation to identify

research gaps, establishing a clearer rationale for the study reported. Here is an example:

In general, studies found prevailing evidence to confirm the strong linkage between digitalization and viability and growth in the banking sector. (VNRA01)

The second new step is Indicating problems, which should be under Move 2 and precede M2S1: Indicating gaps. In this step, issues, challenges, or problems in real-world contexts are presented. In the field of banking and finance, they can be a dilemma that exists in financial markets, banking systems, investment strategies, or financial policies. Those problems can be theoretical such as lacking timely financial risk assessment models, or practical such as challenges when adopting new financial technology among commercial banks. There should not be a confusion between this step and the step M2S1: Indicating gaps since M2S1 deals with only the shortcomings or insufficiency of previous studies. Below is an example of the step Indicating problems:

This issue has posed challenges for macroeconomic policies, particularly in controlling inflation. (VNRA17)

The third new step is Describing the sample, which should be under Move 3 and follow M3S3: Definitional clarifications. It aims to provide details on the sample of the study reported such as the number of participants, data collection methods, as well as the time and location of data collection. Below is an example of this step.

The dataset was collected from two different sources, and the criteria weights were determined with the full consistency method (FUCOM). (ELFRA04).

The fourth new step is Justifying methods, falling under Move 3 and following M3S4: Summarizing methods. Researchers employ this step to explain why they chose a particular method, technique or model. It will enhance the creditability and reliability of the selected methodology, ensuring that the research design aligns with its objectives. In the following example, the authors justified the use of a hybrid approach in their research. They first explained what a hybrid approach entails by referencing to a previous study, then provide a rationale for their decision when choosing this method.

According to Kou et.al. (2021a), a hybrid approach involves utilizing various MCDM models to assign weights to criteria and rank alternatives. As a result, hybrid methods enhance the objectivity of these outcomes. (ELFRA04)

The last new step is Summarizing the research-related phenomena, which is under Move 4 and follow M4S3: Surveying the research-related phenomena. It synthesizes previous studies to highlight their similarities and differences. Additionally, it may include some critical judgements of the authors on those studies.

The methodology used by researchers to examine the operational efficiency of banks has been dominantly focused on different dynamics of data envelopment analysis and stochastic frontier analysis. (ELFRA29)

More details of new moves and steps, especially their use in the context of banking and finance, will be elaborated in the Results and Discussion chapter.

Names of moves and steps were also changed when necessary to fit the target discipline of the current study. To illustrate, M6S4: Interpretations of terminology used in the thesis was changed to M6S4: Interpretations of terminology used in the study. Besides, M24S3: Drawing pedagogical implications in the proposed framework may not fit the banking and finance discipline since research in banking and finance does not involve the teaching context. Normally, implications from the research findings are for financial institutions, investors, or other stakeholders to consider practical applications or enact new policies. Therefore, the researchers decided to keep it simply as Drawing implications, so the step remains flexible but still be able to express the communicative purposes within the banking and finance discipline. Besides, it is worth mentioning some missing steps from the proposed framework. For instance, the result of the initial coding yielded that M3S3: Definitional clarifications was not employed. To confirm if it really should disappear from the whole corpus, the current researcher had a quick scan of all 60 RAs, relying on linguistic clues and confirming its non-existence. However, to ensure a more systematic verification approach, the researcher decided to keep it in the framework for the time being, in case it might not be explicitly stated but still be present in alternative linguistic forms.

In short, through a meticulous examination of the six RAs, the modified move-step framework for BFRAS was finalized so that the two coders could conduct both the pilot and the main study. Table 3.9 presents the modified move-step framework for BFRAs after the initial coding. Each move was denoted as “Move + integer” such as Move 1, Move 2, and Move 3. Steps under each move was labeled as “MxSy”, where x and y are integers (e.g. 1, 2, and 3). For example, M1S1, M1S2, and M1S3 represent the steps under Move 1.

Table 3.9 The modified move-step framework for BFRAs proposed for this current study

Move-step	Occurrence	No. of RAs	Freq.
Introduction			
Move 1: Establishing a territory	6	6	100%
M1S1: Claiming centrality	8	6	100%
M1S2: Making topic generalization	11	5	83.33%
M1S3: Reviewing previous studies	13	6	100%
M1S4: Summarizing previous studies *	1	1	16.67%
Move 2: Establishing a niche	6	5	83.33%
M2S1: Indicating problems *	3	3	50%
M2S2: Indicating gaps	3	3	50%
M2S3: Adding to what is known	0	0	0%
M2S4: Presenting positive justification	4	4	66.67%
Move 3: Presenting the present work via:	6	6	100%
M3S1: Announcing present research descriptively and /or purposively	8	6	100%
M3S2: Presenting research questions or hypotheses	1	1	16.67%
M3S3: Definitional clarifications	0	0	0%
M3S4: Describe the sample *	1	1	16.67%
M3S5: Summarizing methods	2	1	33.33%
M3S6: Justifying methods *	1	1	16.67%
M3S7: Announcing principal outcomes	0	0	0%
M3S8: Stating the value of the present research	1	1	16.67%
M3S9: Outlining the structure of the paper	5	5	83.33%
Literature Review			
Move 4: Establishing one part of the territory of one's own research by:	12	6	100%
M4S1: Claiming centrality	5	2	33.33%
M4S2: Surveying the non-research-related phenomena or knowledge claims	16	5	83.33%
M4S3: Surveying the research-related phenomena	19	6	100%
M4S4: Summarising the research-related phenomena *	3	2	33.33%
Move 5: Creating a research niche (in response to Move 4) by:	17	6	100,00
M5S1: Counter-claiming	2	2	33.33%
M5S2: Gap-indicating	5	5	83.33%
M5S3: Asserting confirmative claims about knowledge or research practices surveyed	1	1	16.67%
M5S4: Asserting the relevancy of the surveyed claims to one's own research	0	0	0%
M5S5: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework	4	3	50%
Move 6: Occupying the research niche by announcing:	9	3	50%
M6S1: Research aims, focuses, research questions or hypotheses	7	3	50%
M6S2: Theoretical positions/theoretical frameworks	1	1	16.67%
M6S3: Research design/processes	1	1	16.67%
M6S4: Interpretations of terminology used in the study	0	0	0%
Methods			
Move 7: Describing research model(s) *	7	5	83.33%
M7S1: Justifying research model(s) *	4	4	66.67%

M7S2: Presenting research model(s) *	7	5	83.33%
Move 8: Describing data collection procedure(s)	4	3	50%
M8S1: Describing the sample	5	4	66.67%
(a) Describing the location of the sample	1	1	16.67%
(b) Describing the size of the sample/population	4	4	66.67%
(c) Describing the characteristics of the sample	3	3	50%
(d) Describing the sampling technique or criterion	0	0	0%
M8S2: Recounting steps in data collection	2	2	33.33%
M8S3: Justifying the data collection procedure(s)	1	1	16.67%
(a) Highlighting advantages of using the sample	0	0	0%
(b) Showing representativity of the sample	1	1	16.67%
Move 9: Delineating procedure(s) for measuring variables	9	5	83.33%
M9S1: Presenting an overview of the design	2	2	33.33%
M9S2: Explaining method(s) of measuring variables	15	4	66.67%
(a) Specifying items in questionnaires/databases	1	1	16.67%
(b) Defining variables	3	3	50%
(c) Describing methods of measuring variables	13	2	33.33%
M9S3: Justifying the method(s) of measuring variables	15	3	50%
(a) Citing previous research method(s)	13	2	33.33%
(b) Highlighting acceptability of the method(s)	11	1	16.67%
Move 10: Elucidating data analysis procedure(s)	7	4	66.67%
M10S1: Relating (or 'recounting') data analysis procedure(s)	7	4	66.67%
M10S2: Justifying the data analysis procedure(s)	1	1	16.67%
M10S3: Previewing results	0	0	0%
Results			
Move 11: Preparatory information	29	6	100%
Move 12: Reporting results	33	6	100%
Move 13: Commenting on results	15	5	100%
M13S1: Interpreting results	13	5	83.33%
M13S2: Comparing results with literature	1	1	16.67%
M13S3: Evaluating results	0	0	0%
M13S4: Accounting for results	1	1	16.67%
Move 14: Disproving alternative explanations *	1	1	16.67%
M14S1: Describing process of changing a research condition *	2	1	16.67%
M14S2: Describing results of changing a research condition *	2	1	16.67%
M14S3: Interpreting results of changing a research condition *	1	1	16.67%
Move 15: Summarizing results	3	2	33.33%
Move 16: Evaluating the study	0	0	0%
M16S1: Indicating limitations	0	0	0%
M16S2: Indicating significance/advantage	0	0	0%
Move 17: Deductions from the research	0	0	0%
Discussion			
Move 18: Background information	8	3	50%
Move 19: Reporting results	19	5	83.33%
Move 20: Summarizing results	0	0	0%
Move 21: Commenting on results	14	6	100%
M21S1: Interpreting results	9	5	83.33%

M21S2: Comparing results with literature	19	5	83.33%
M21S3: Accounting for results	10	3	50%
M21S4: Evaluating results	0	0	0%
Move 22: Summarizing the study	0	0	0%
Move 23: Evaluating the study	2	1	16.67%
M23S1: Indicating limitations	1	1	16.67%
M23S2: Indicating significance/advantage	1	1	16.67%
M23S3: Evaluating methodology	0	0	0%
Move 24: Deductions from the research	6	4	66.67%
M24S1: Making suggestions	2	1	16.67%
M24S2: Recommending further research	2	2	33.33%
M24S3: Drawing implications	1	1	16.67%
Conclusion			
Move 25: Summarizing the study	7	6	100%
M25S1: Restating background	2	2	33.33%
M25S2: Restating objectives	4	4	66.67%
M25S3: Restating methodology	6	4	66.67%
M25S4: Restating findings	8	6	100%
Move 26: Evaluating the study	7	6	100%
M26S1: Indicating significance	3	3	50%
M26S2: Indicating limitations	3	3	50%
M26S3: Evaluating methodology	1	1	16.67%
Move 27: Deducting from the study	7	6	100%
M27S1: Recommending further studies	3	3	50%
M27S2: Drawing implications	4	4	66.67%

*: new moves or steps found after the initial coding

3.4.4 Determination of the Status of Moves and Steps

The status of a move or a step is determined by its frequency in the whole corpus. Accordingly, a move or a step can be regarded as obligatory, conventional, or optional. Obligatory and conventional moves represent vital parts of a rhetorical structure; in other words, they are preferred or encouraged to be used by the discourse community. Optional moves are not highly employed, and in case they appear, it is likely because of the particular contexts, purposes, or personal preferences of authors. An obligatory move or step is easily determined since it has to appear at least once in every text. In case that a move or a step is recycled and appears twice, it is only counted once (Zhao, 2023). However, whether it is conventional or optional is quite objective because the criterion for that determination is set by the researchers themselves. In general, in order to define a cut-off point, researchers can either based on their own data or consult previous studies. Basing on own data can be a little risky since it can fit to the specific context without the ability for generalization. On the other hand, previous studies have been establishing a cut-off point after rigorous

analyses and then being accepted by the public. Furthermore, this strategy can help strengthen the robustness of the methodology and avoid potential criticism of bias. The threshold proposed by Kanoksilapatham (2005) is adopted for setting the status of moves and steps in this present study. According to her framework, a move or a step is considered obligatory if it appears 100% in the corpus, conventional if its frequency ranges from 60% to 99%, and optional if it is employed less than 60%. This adoption for the current study aligns with some previous studies that have successfully applied that framework in various contexts (Amnuai & Wannaruk, 2013a; Saeew & Tangkiengsirisin, 2014; Zhang & Wannaruk, 2016; Changpueng & Patpong, 2021).

3.5 Code Gloss Analysis

Besides conducting a micro-level analysis of move-step structure, a corpus-based examination on code glosses was also carried out in this present study. Some essential features of this investigation are presented below.

3.5.1 Size of the Corpora

The 60 RAs from two corpora were downloaded in the pdf. files format. After that, they were converted to plain texts by using the website <https://pdftotext.com/vi/> and saved in separate txt. files. Then, those texts were cleaned up by deleting unnecessary elements, such as abstracts, key words, graphics, tables, figures, empty lines, page numbers, headings, footnotes, references, acknowledgements, redundant spaces, hard carriage returns and foreign characters. Table 3.10 presents the details of two corpora for the investigation of code glosses.

Table 3.10 Corpora for code glosses investigation

Corpus	No. of texts	Total of words
VNRAs	30	126,646
ELFRAs	30	207,690

3.5.2 The Analytical Frameworks

Hyland's (2005, 2007) was adapted as the analysis framework for the corpus-based code gloss investigation in the present study. Originally, Hyland (2005) provided a list of 26 code gloss items, including 24 textual devices and two punctuation markers, all presented as a unified list without being divided into sub-functions. Later, Hyland (2007) conducted a study to examine exemplifying and reformulating in academic discourse, then he refined the categorization by assigning some certain code glosses to specific sub-functions. It can be seen that Hyland's work on metadiscourse in

general and code glosses in particular is the most well-known framework for other researchers to adopt or adapt for further investigation (Talebinejad & Ghadyani, 2012; Rahimpour, 2013; Dehghan & Chalak, 2016; Guziurova, 2020). Code glosses from the two frameworks are presented in Table 3.11 below.

Table 3.11 Hyland's (2005, 2007) list of code gloss markers

Hyland's (2005)				
-	e.g.	in fact	or x	that is
()	for example	in other words	put another way	that is to say
as a matter of fact	for instance	indeed	say	that means
called	I mean	known as	specifically	this means
defined as	i.e.	namely	such as	viz
				which means
Hyland's (2007)				
Reformulation				
Reduction		Expansion		
Specification		Implication		
especially		this means that		
namely		which means		
particular* (in particular, in particular to, particularly)				
specific* (to be specific, specifically)				
more accurately speaking				
precise* (to be more precise, more precisely)				
to say the same thing differently		Explanation		
Paraphrase		that is		
in other words		known as		
put another way		called		
that is		referred to as		
that is to say				
or				
put it differently				
Exemplification				
Rule instantiation		Parallel/similar case		Category instantiation
e.g., say, like, example* (for example, an example of, examples of), for instance, such as				

There are some overlaps as well as distinctions between the two lists. Some code gloss items from Hyland's (2005) were not mentioned in Hyland's (2007) such as viz, indeed, and in fact. To merge the two lists together, their meanings and functions had to be checked carefully by the two researchers of the current study. Reputable dictionaries such as Oxford Learner's Dictionaries (<https://www.oxfordlearnersdictionaries.com/us/>) and Cambridge Dictionary (<https://dictionary.cambridge.org/>) were used to aid the process.

In addition, as discussed in Chapter 2, Hyland (2007) did not divide specific code glosses into the three sub-functions of exemplification, since a single exemplification marker can fall into different categories. Therefore, in this present study, examples were given to illustrate the employment of exemplification markers within appropriate sub-functions without strictly assigning them into fixed groups.

Furthermore, the researcher decided to exclude the two punctuation markers involved in the list, namely the parentheses () and the dash –, and just focus on explicit textual devices. The justification for this decision is due to the need to ensure the clarity and precision when identifying metadiscourse markers. Punctuation markers may serve multiple purposes and also rely on interpretation, but explicit textual devices can provide clearer and more consistent signals of what writers intend to explain or elaborate in their discourse. This exclusion was also found in previous studies, such as Guziurová (2018, 2020). Also, code glosses used by Vietnamese researchers in BFRAs were explored regarding two broad sub-functions: reformulation and exemplification. As a result, the list of code glosses being explored in the current study were finalized as illustrated in Table 3.12 below.

Table 3.12 Code glosses which were explored in this study

Reformulation			
Reduction		Expansion	
Specification	Paraphrase	Implication	Explanation
especially	in other words	this means that	known as
particular* (in particular, in particular to, particularly)	put another way	which means	defined as
specific* (to be specific, specifically)	that is		called
namely	that is to say		referred to as
viz	or		that means
i.e.	put it differently		I mean
in fact			
indeed			
as a matter of fact			
more accurately speaking			
precise* (to be more precise, more precisely)			
to say the same thing differently			
Exemplification			
Rule instantiation	Parallel/similar case	Category instantiation	
e.g., say, like, example* (for example, an example of, examples of), for instance, such as			

Adapted from Hyland's (2005, 2007)

3.5.3 The Analytical Reliability

During the procedure of identifying code glosses according to Hyland's (2005, 2007) modified list via the AntConc, it was expected that some identified words or

phrases do not function as code gloss markers. For example, the word “or x” in the sentence “If the costs are lower or the benefits are higher, the valuable value of the technology will be greater, and the intention to use it will also be positive.” is a coordinating conjunction to connect two clauses. However, the word “or” in the sentence “With low and middle-income levels in rural areas, microinsurance also brings knowledge about insurance finance or, more simply, helps poor people get into the habit of accumulating finance.” acts as a reformulation marker. As a result, to ensure the reliability of the concordance, each code gloss item will be checked and re-checked by the researcher several times to verify its targeted function in the context. Some examples of items needed to be carefully checked are “called”, “like”, “or x”, “others”, “specifically” and “that is”. Any items without functioning as a code gloss were not counted in the current analysis. Furthermore, a Vietnamese lecturer of English, who is a colleague with the current researcher, was invited to participate in assessing inter-rater reliability for the identification of code glosses. Unlike the inter-rater for move-step analysis, whose primary teaching experience is in banking and finance, this inter-rater has a background in linguistic and also several years of teaching ESP, specifically English for banking and finance.

3.5.4 The Analytical Procedure

Code glosses used in VNRA and ELFRA were analyzed to identify their types, frequency and functions. Accordingly, they were examined in two broad categories: reformulation and exemplification. The frequency of code glosses was analyzed in several steps. The first step was utilizing AntConc concordance tool to generate Key Word In Context (KWIC). The choice of AntConc (Anthony, 2011) was due to several reasons. Firstly, it is a downloadable and free of charge program. Secondly, it has been widely used by a large number of corpus-based linguistic studies. Thirdly, it provides several functions such as concordance line, word list, N-Gram, and collocate, which are useful enough to investigate code glosses. Finally, it provides the linguistic context where the investigated items function, so researchers can see how they are used to fit the communicative purposes. Figure 3.3 shows a screenshot of concordance results for “such as” located in the present study.

File	Left Context	Hit	Right Context
1 VNRA13.txt	ing efficiency in education. It offers several advantages,	such as	the ability to handle multiple inputs and outputs
2 VNRA28.txt	stem has undergone significant changes through crises	such as	the Asian financial crisis in 1997, which prompted Asian
3 VNRA15.txt	equity in its capital structure depends on many factors	such as	the characteristics of the company, the economy and
4 VNRA10.txt	ive fully materialized, potentially due to external factors	such as	the COVID-19 pandemic, global supply chain disruption:
5 VNRA9.txt	pect due to several reasons. First, economic instability,	such as	the Dotcom crisis of the early 2000s and
6 VNRA22.txt	the business. The knowledge occurs at different levels,	such as	the individual, team, and organization levels; however, s
7 VNRA26.txt	kers and maintain the informal economy in urban areas	such as	the informal economic sector. Therefore, microinsurance
8 VNRA5.txt	if there are additional variables about the local context,	such as	the level of urbanization, population, economic structure
9 VNRA2.txt	ck returns. Finally, certain diagnostics across all models,	such as	the LM test statistic, denotes the absence of
10 VNRA10.txt	TA and its interaction with other new-generation FTAs,	such as	the RCEP for the imports of transportation vehicles,
11 VNRA24.txt	DL model Table 5 shows that the explanatory variables	such as	the real exchange rate, interest rate, FDI, import
12 VNRA27.txt	stead of short-term responses. The key export markets	such as	the US and EU still consider Vietnam like
13 VNRA12.txt	means of 21.3% and 20.4% respectively. Interaction terms	such as	board size multiplied by digital transformation (bsizexdi

Figure 3.3 A screenshot of concordance results for “such as” located in the present study using AntConc

Next, an Excel document was created to record the frequency of code glosses items in each corpus. All instances of code glosses annotated were recorded in this file to assist manual reliability check and further analysis.

At this stage, the invited coder received a list of automatically extracted code glosses used in the Introductions of VNRA and ELFRA, then reviewed it independently, alongside with the current researcher to ensure consistency and accuracy of the analysis. Percentage agreement was also used to access the inter-rater reliability for code gloss analysis.

Finally, the agreed total number of code glosses was normalized. Since the number of words in each corpus is not equal, this step was necessary to ensure the comparability across datasets and allow for an accurate comparison. The normalization of code gloss item to the total number of words in each corpus per 100,000 words was conducted by the formula of Biber et al. (1998). The formula is presented in Figure 3.4, as follows:

$$\text{Distribution of use} = \frac{\text{Number of instances in the corpus}}{\text{Total number of words in the corpus}} \times 100,000$$

Figure 3.4 The normalization formula by Biber et al. (1998)

In order to support the raw data from frequency count which may be subject to change in the size of the corpus, the Chi-Square test was also used. Frequency counts alone may not reflect the complete phenomenon since larger corpora may lead to higher frequency, therefore skewing the results. The Chi-Square test was likely to address this potential trouble by statistically evaluate whether the observed data were significantly different between the two corpora or simply just due to chance. By incorporating both of the two approaches, the interpretation of data was more reliable, leading to enhanced reliability of findings, particularly in comparative corpus studies where meaning differences are essential.

The result of the statistical test was reported in terms of p-value, providing a statistical measure to indicate whether the differences in frequency between the two corpora are meaningful or just by chance. A lower p-value (less than .05) shows that there is a significant difference while a higher p-value (more than .05) indicates that there is no significant difference in observed frequency between the two corpora. Table 3.13 provides the summary of the methodology for code gloss analysis.

Table 3.13 Summary of the methodology for code gloss analysis

Research Questions		
	RQ3: What are the types, frequency, and functions of code glosses in English banking and finance research articles (BFRAs) by Vietnamese researchers?	RQ4: What are the similarities and differences in terms of code glosses between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNEs researchers in the ELF context?
Frameworks and approaches	Hyland's (2007)	Contrastive analysis
Procedures	Code gloss analysis Inter-rater reliability check	Comparing and contrasting the findings of the code gloss analysis between the two corpora
Expected results	Type of code glosses; Frequency of code glosses; Functions of code glosses	Variations in terms of type and frequency of code glosses, and their functions across the two corpora

3.6 Pilot Study

According to Biber (2007), a pilot study is essential in corpus-based genre analysis to demonstrate the feasibility of the main study. The pilot study, therefore, was conducted prior to the main investigation in order to enable the three following issues: 1) The feasibility of the research design in general and the selected analytical frameworks in particular; 2) The practice of main procedures in a smaller corpus; and 3) The prediction of any problems which may occur in the main study.

The Introduction section was included in the pilot study. It is a crucial part of any RA since it establishes some key ideas relating to the study such as the research context, research gaps, and research objectives. It is the first chance to make good impression and establish the credibility over the reading audience (Gilal et al., 2020; Gray, 2018; Kosycheva & Tikhonova, 2022). Because this section occurs in all RAs of the two corpora, it is reasonable to involve it into the pilot in order to maintain the balance of the data. This initial analysis is conducted to address the following Research Questions:

1. What are the moves, steps, and their structure in the Introduction section of English banking and finance research articles (BFRAs) by Vietnamese researchers?
2. What are the similarities and differences of moves, steps, and their structure in the Introduction section between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context?
3. What are the types, frequency, and functions of code glosses in the Introduction section of English banking and finance research articles (BFRAs) by Vietnamese researchers?
4. What are the similarities and differences of code glosses in the Introduction section between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context?

To answer Research Question 1, the move-step analysis was conducted to identify the moves, steps, and their structure based on Swales's CARS models (1990, 2004). The moves, steps, their frequency, and the status of each move and step was presented and interpreted. To answer Research Question 2, comparison between the two corpora was carried out in terms of occurrence of the moves, steps, the frequency and the status of each move and step. Research Question 3 was solved by adapting Hyland's (2005, 2007) list of code glosses. Finally, Research Question 4 was answered by comparing how code glosses were employed in the Introduction sections of RAs between the two corpora.

3.6.1 Data and Data Analysis

All the Introductions of 60 RAs from the two corpora were included in the pilot to analyze both move-step structure and code glosses. Each Introduction in the

VNRAs corpus was coded from Intro_VNRA01 to Intro_VNRA30, while each Introduction of the ELFRA was coded from Intro_ELFRA01 to Intro_ELFRA30.

Move identification was carried out manually by the researcher and the invited coder, then the inter-rater reliability was checked.

Regarding the analysis of code glosses, the software of AntConc will be used to search for code glosses in two main categories: reformulation and exemplification. The data include 30 Introductions from VNRAs (17,567 words) and 30 Introductions from ELFRA (31,946 words). Despite the unequal number of words between the two corpora, this does not matter since the frequency of code glosses was normalized per 100,000 words.

3.6.2 Results and Discussion

The results and discussion of the pilot study present the move-step structure and code glosses in the Introduction sections of VNRAs, then make comparison with those in the Introductions of ELFRA.

3.6.2.1 Move-Step

The results and discussion of the pilot study involving move-step analysis of the Introduction sections was relocated to be a part of Chapter 4 to contribute to a broader organization of the full-length RA analysis.

3.6.2.2 Code Glosses

The results from code gloss analysis in the Introductions of VNRAs were reported in terms of type and frequency. Besides that, some examples of code glosses were also presented to illustrate the function of a particular code gloss in a specific context. In addition, the results from comparative analysis of code glosses in the Introductions between VNRAs and ELFRA were interpreted to highlight the similarities and differences of code glosses between the two corpora.

To begin with, it is worth mentioning the reliability of the analysis by presenting the percentage agreement between two coders. Table 3.14 provides details on the percentage agreement of code gloss analysis.

Table 3.14 Percentage agreement of the analysis of code glosses in the Introduction sections of VNRA and ELFRAs

VNRA				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	74	66	12	84.61%
The present researcher	70			
ELFRAs				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	144	124	19	86.71%
The present researcher	133			

The frequency of code glosses used in the two corpora was calculated and is presented in Table 3.15 below.

Table 3.15 The frequency of code glosses in the Introduction sections of VNRA and ELFRAs (per 100,000 words)

Code gloss markers	Intro_VNRA			Intro_ELFRAs		
	Total	Freq. per 100,000 words	%	Total	Freq. per 100,000 words	%
Markers of reformulation	64	364.32	58.18	58	181.56	37.42%
Markers of exemplification	46	261.85	41.82	97	303.64	62.58%
Code glosses (TOTAL)	110	626.17	100%	155	485.19	100%

Overall, there are 110 code gloss items used in the Introductions of VNRA. A total of 626.17 occurrences of code glosses (per 100,000 words) demonstrate their important roles in enhancing the clarity of the Introduction sections. Specifically, it is clear that noticeably, markers of reformulation were employed more frequently than markers of exemplification. The number of reformulation items is 364.32 per 100,000 words, accounting for 58.18% of the total code glosses while that of exemplification markers is 261.85 per 100,000 words, contributing to 41.82%. This distribution points out the tendency of Vietnamese authors to clarify or restate information rather than providing illustrative examples in the Introduction sections. The proportion of reformulations and exemplifications are illustrated in Figure 3.5.

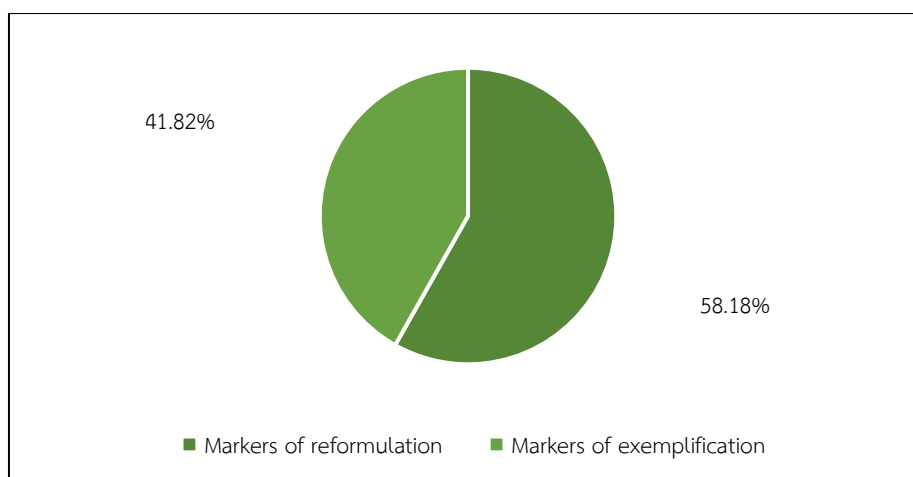


Figure 3.5 Code glosses used in the Introduction sections of VNRA

After comparing the two corpora, it can be seen that the total number of code glosses used in the Introductions of VNRA is slightly higher than that of ELFRA, reaching 626.17 and 485.19 per 100,000 words, respectively. Furthermore, markers of reformulation were employed more frequently in VNRA while they were less common in ELFRA. Figure 3.6 shows the comparison of the percentage of reformulations and exemplifications used in the Introduction sections of VNRA and ELFRA.

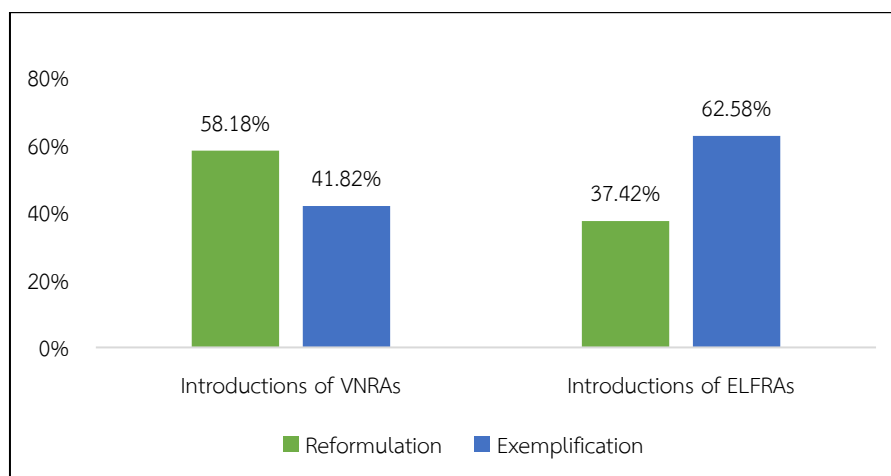


Figure 3.6 The percentage of code glosses used in the Introduction sections of VNRA and ELFRA

Chi-square tests were run to see if there is a statistically significant difference in the use of code glosses in the Introductions of VNRA and ELFRA. As

shown in Table 3.16, the p-values are all less than .05; as a result, there is a significant difference between Vietnamese researchers and other NNES authors in using code glosses in the Introduction sections of BFRAs.

Table 3.16 The Chi-Square test results on code glosses used in the Introduction sections of VNFRAs and ELFRAs

Test Statistics	Code glosses	Reformulation	Exemplification
Chi-Square Test	$\chi^2 = 1,083,000$	$\chi^2 = 549,000$	$\chi^2 = 566,000$
df	1	1	1
Asymp. Sig.	<.001	<.001	<.001

In short, from both qualitative and quantitative results above, it can be seen that Vietnamese researchers employ a larger number of code glosses in the Introductions of BFRAs when compared with other NNES authors. Especially, their tendency to employ reformulations and exemplifications are opposite from each other.

3.6.2.2.1 Reformulation markers in the Introduction sections of VNFRAs and ELFRAs

Some reformulation markers used in both corpora were identified and reported in terms of the total number, frequency and percentage in Table 3.17 below.

Table 3.17 Reformulation markers in the Introduction sections of VNFRAs and ELFRAs

Marker	VNFRAs			Marker	ELFRAs		
	Total	Freq. per 100,000 words	%		Total	Freq. per 100,000 words	%
particular*	25	142.31	39.06	particular*	20	62.61	33.90
especially	16	91.08	25	especially	12	37.56	20.34
specific*	7	39.85	10.94	specific*	7	21.91	11.86
i.e.	3	17.08	4.69	defined as	5	15.65	8.47
namely	3	17.08	4.69	in other words	3	9.39	5.08
known as	2	11.38	3.13	i.e.	2	6.26	3.39
in other words	2	11.38	3.13	known as	2	6.26	3.39
indeed	2	11.38	3.13	or x	2	6.26	3.39
this means that	2	11.38	3.13	referred to as	2	6.26	3.39
or x	1	5.69	1.56	indeed	1	3.13	1.69
called	1	5.69	1.56	this means that	1	3.13	1.69
				called	1	3.13	1.69
TOTAL	64	364.32	100%	TOTAL	58	181.56	100%

The total number of reformulation markers in the Introductions of VNRA is 64, equivalent to 364.32 per 100,000 words. The three most common reformulation markers used in the Introductions of VNRA are: “particular*”, “especially”, and “specific”. The most dominant reformulation marker is “particular*”, which accounts for 39.06% of all occurrences. Being commonly used to introduce a clarification, explanation, or restatement of a term or idea that was mentioned earlier, it has a central role to help Vietnamese researchers ensure the clarity in the introductions of their BFRAs.

There are some similarities and differences in the use of reformulation markers in the Introductions between VNRA and ELFRAs. First of all, both groups of researchers employ reformulation markers to clarify or rephrase concepts they mentioned previously. The three most frequently used reformulation markers in both groups are identical: “particular*”, “especially”, and “specific*”, accounting for a major part of the total. Furthermore, both groups of researchers use some similar markers such as “in other words”, “known as”, “or x”, “called”, “indeed”, and “this means”, showing a shared preferences for popularly used reformulations in their academic writing. It indicates that enhancing clarity and precision is universal in research composition, especially in the ELF context, where authors coming from different cultural and linguistic backgrounds collaborate with each other. However, there are some differences in terms of distribution and variety of reformulation markers. First, other NNEs writers tend to use more reformulation markers than Vietnamese ones, which can be explained by the fact that they come from multilingual backgrounds and try to make their work accessible to global audience with various levels of English proficiency. The limited number of reformulation markers used by Vietnamese researchers may not only reflect a preference for familiar expressions to ensure clarity and reader comprehension, but also possibly illustrate the limited repertoire of the English language they possess, especially reformulation markers as they are often seen in international academic writing.

Reformulation markers occurring in the Introductions of both VNRA and ELFRAs were then grouped into sub-functions and are presented in terms of the total number, frequency and percentage in Table 3.18 below.

Table 3.18 Proportions of reformulation functions in the Introduction sections of VNRAs and ELFRAs

Sub-function	VNRA			ELFRA		
	Total	Freq. per 100,000 words	%	Total	Freq. per 100,000 words	%
Explanation	3	17.08	4.69%	10	31.30	17.25%
Implication	2	11.38	2.13%	1	3.13	1.72%
Paraphrase	3	17.08	4.69%	5	15.65	8.62%
Specification	56	318.78	87.55%	42	131.47	72.41%
Total	64	364.32	100%	58	181.56	100%

In the Introductions of VNRA, the use of specification markers was the most frequently with 56 items being used, corresponding to 318.78 per 100,000 words, and accounting for 87.55% of the total reformulation markers. Paraphrase and explanation were employed similarly, each with three occurrences (17.08 per 100,000 words), contributing to 4.69% % of the total. Two instances of implication were found in the corpus (11.38 per 100,000 words, 2.13%). Figure 3.7 provides the proportions of reformulation functions in the Introductions of VNRA.

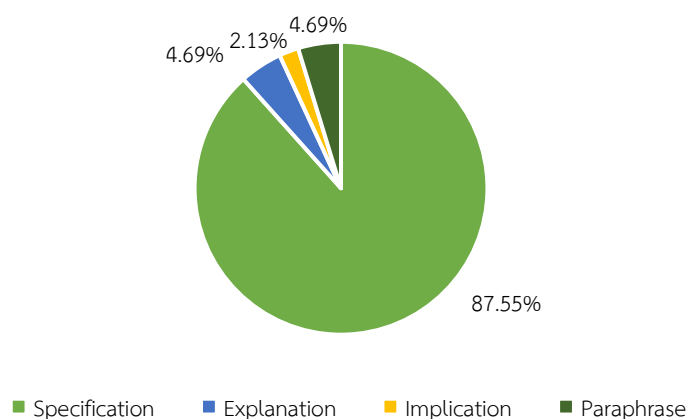


Figure 3.7 Proportions of reformulation functions in the Introduction sections of VNRA

Some examples of reformulation markers under each sub-function are provided below.

Explanation:

- (1) In any organization, there is always a person **called** a leader in charge of handling the development of the organization, and the leader is very important in motivating the organization's members to improve their

performance, as employees are motivated by the leader (Insan & Masmarulan, 2021). (Intro_VNRA03)

- (2) Electronic wallets, often **known as** digital wallets, have taken the place of more conventional payment methods including plastic cards and leather wallets (Leong et al., 2013). (Intro_VNRA24)

Implication:

- (3) There was a positive effect of leader-member exchange on work engagement (Christian, Garza, & Slaughter., 2011; Mulligan, Ramos, Mart'n, & Zornoza, 2021), engagement (Li, Sanders, & Frenkel, 2012). **This means that** the correlation between leader- and employee performance was positively predicted by leader-member exchange through work member exchange and work engagement predicts the performance of employees (Mulligan et al., (Le & 2021). (Intro_VNRA03)

Paraphrase:

- (4) The integration of digital technologies into financial services, widely recognized as Financial Technology **or** FinTech, has revolutionized traditional operations in banking, investment, and risk management. (Intro_VNRA08)
- (5) These results indicate that the positive effect of financial leverage becomes negative when leverage interacts with the state-ownership. **In other words**, financial leverage harms the firm value of state-owned enterprises. (Intro_VNRA14)

Specification:

- (6) In the US, another study demonstrates a positive correlation between technical developments in the banking system and banks performance, **especially** in reducing costs and increasing revenues by applying technological advancement (Berger, 2003). (VNRA01)
- (7) When the former concerns the firm's desire to hide losses (Burgstahler and Dichev, 1997; Degeorge et al., 1999) or to prepare for a specific event (**i.e.**, equity offerings, initial public offerings) (Teoh et al., 1998), the latter refers to firm's attributes (**i.e.**, earnings-based compensation, bonus plan) (DeFond and Jambalvo,

1994; Guidry et al., 1999; Dichev and Skinner, 2002).
(Intro_VNRA16)

One of the key similarities between the Introductions of VNRA and ELFRAs is that both groups of researchers use specification as a primary code glossing strategy, accounting for 87.55% and 72.41%, respectively. Accordingly, specification was proved to be the most common, especially in RA Introductions where research objectives were specified (Guziurová, 2020). This finding suggests that linguistic backgrounds do not affect the tendency of authors to provide specific details to clarify their arguments. The employment of specification markers reinforces the precision of research claims, assist readers to understand key concepts or ideas. Another similarity is the modest use of implication, accounting for the least proportion in both corpora. The presentation of this sub-function in both groups reflects the limit ability to provide implication based on what has been written down explicitly. In addition, the use of explanation and paraphrase at medium levels could suggest that both groups of researchers are well-aware of explaining or paraphrasing their previous statements to make them more comprehensible. Figure 3.8 shows the proportions of reformulation markers in the Introductions of VNRA and ELFRAs.

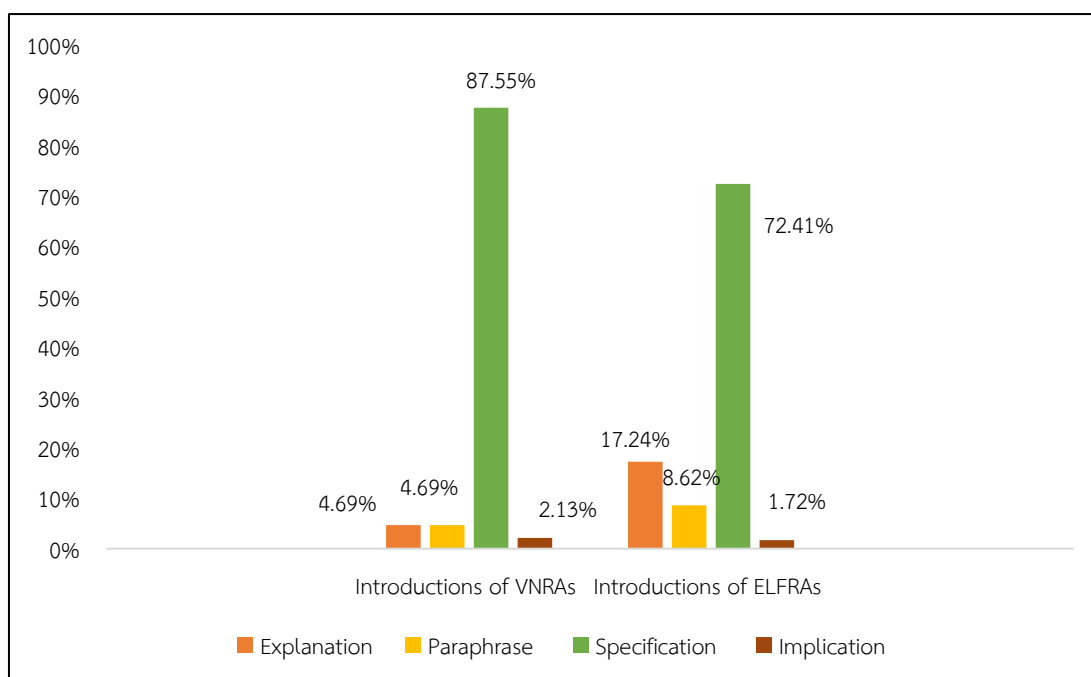


Figure 3.8 Proportions of reformulation functions in the Introduction sections of VNRA and ELFRAs

A Chi-Square test was conducted to examine the proportions of the four sub-functions in the Introductions of VNRA and ELFRAs. The tests result yielded p-values which are less than .05, recommending a certain level of statistically significant difference in the distribution of explanation, implication, and specification between the two corpora. Table 3.19 below shows the Chi-Square test results on explanation, implication, specification, and paraphrase functions in the Introductions of VNRA and ELFRAs.

Table 3.19 The Chi-Square test results on sub-functions of reformulation markers in the Introductions of VNRA and ELFRAs

Test Statistics	Explanation	Implication	Specification	Paraphrase
Chi-Square	$\chi^2 = 48,000$	$\chi^2 = 14,000$	$\chi^2 = 450,000$	$\chi^2 = 33,000$
df	1	1	1	1
Asymp. Sig.	<.001	<.001	<.001	<.001

3.6.2.2.2 Exemplification markers in the Introductions of VNRA and ELFRAs

Exemplification markers used in both corpora were identified and reported in terms of the total number, frequency and percentage in Table 3.20 below.

Table 3.20 Exemplification markers in the Introduction sections of VNRA and ELFRAs

VNRA				ELFRAs			
Marker	Total	Freq. per 100,000 words	%	Marker	Total	Freq. per 100,000 words	%
such as	34	193.54	73.91	such as	61	190.95	62.89
like	5	28.46	10.87	like	11	34.43	11.34
example*	5	28.46	10.87	example*	9	28.17	9.28
for instance	2	11.38	4.35	e.g.	9	28.17	9.28
				for instance	7	21.91	7.22
TOTAL	46	261.85	100%	TOTAL	97	303.64	100%

Regarding exemplification markers, there were 46 instances employed in the Introductions of VNRA, equivalent to 261.85 per 100,000 words. Those used in the corpus were “such as”, “like”, “example*”, and “for instance”. “Such as” appeared to be the most frequently used marker of exemplification, with 34 instances (193.54 per 100,000 words), accounting for 73.91% of the total. It was

followed by “like” and “example*”, both occurring five times (28.46 per 100,000 words) and contributed 10.87%. Finally, “for instance” were less commonly adopted, making up 4.35%.

In general, the number of exemplification markers utilized in the Introductions of VNRA was slightly lower than that of ELFRAs, with a difference of approximately 41.79 per 100,000 words. Among all exemplification markers used, the code gloss “such as” was the most dominantly implemented in both corpora in helping writers provide examples to support claims in academic writing. It shared quite the same frequency in the two corpora: 193.54 per 100,000 words in the Introductions of VNRA and 190.95 per 100,000 words in the Introductions of ELFRAs. Ranked in the second place in both corpora is “like” even though it is quite informal and seems to be more appropriate in spoken texts. It is possibly because of the habit to transform thoughts from informal or spoken language use into academic writing. Besides, both groups of researchers employ “example*” and “for instance”, which indicates that they are widely recognized and accepted ways of providing clarification or specific examples to elaborate ideas. In addition, the presence of “e.g.” in ELFRAs implies that other NNEs researchers prefer to use Latin abbreviations, presumably due to exposure to academic writing styles that stimulate conciseness. Vietnamese writers rely more on full-word code glosses to provide general exemplification. Examples of exemplifications under each sub-function are as follows.

- (1) Not only that, 2013 also witnessed the appearance of mobile transaction channels from large commercial banks **such as** Vietcombank and Vietinbank.
(Intro_VNRA01)

In the above sentence, “such as” introduces a list of examples of “large commercial banks” to clarify the term. Therefore, it helps readers know exactly which banks introduced mobile transaction channels.

- (2) Additionally, it also explores the influences of control variables **like** Credit Risk and Solvency on the banks profitability. (Intro_VNRA01)

The item “like” is used to provide specific examples (Credit Risk and Solvency) of control variables which influence the bank profitability. It helps contextualize the broader statement about the influences of control variables.

- (3) By leveraging technologies such as blockchain, artificial intelligence (AI), and big data analytics, FinTech has the capability to enhance transparency, efficiency, and accountability in ways that directly benefit ESG outcomes. **For instance**, blockchain can be used to trace the sustainability of supply chains, AI can optimize energy use in financial operations, and big data can be employed to perform ESG reporting more accurately. (Intro_VNRA08)

The marker “for instance” signals examples of specific ways that FinTech enhances transparency, efficiency, and accountability. It provides precise evidence to support the general claim about how FinTech directly benefits ESG outcomes, therefore, the abstract idea becomes more comprehensible.

- (4) Several studies, specifically on Vietnam, considered the effect of financial leverage on firm value, but there are no consistent conclusions. **For example**, using a dataset from companies listed on the Ho Chi Minh Stock Exchange, Vo and Ellis (2017) found a negative relationship between financial leverage and firm value. (Intro_VNRA14)

A specific illustration of “several studies on the effect of financial leverage on firm value” was introduced by the code gloss “for example” as one of instances for the concept mentioned in the previous sentence. It makes the previous general idea become relatable to readers by offering a specific evidence.

It is evident that the four examples above all fall under the first category of exemplification, namely category instantiation. No instances of parallel/similar case and rule instantiation were found in the Introduction sections of both VNRA and ELFRA after the two inter-coders carefully examined all exemplification markers within their contexts. It was explained by Hyland (2007) that disciplines which deal with abstract and technical representations of reality almost always take advantage of the first category, which is category instantiation, to provide a particular example so readers can catch the meaning of referred concept, process or phenomenon more fully. Those instances are highly discipline-specific, in contrast to the “often mundane and everyday ones of the social sciences” (Hyland, 2007, p.280) which are typically introduced using code gloss items under the categories of parallel/similar case and rule instantiation.

3.6.3 Plan for the Main Study

In short, a majority of VNRA and ELFRA follow the same conventional move structures, while the remaining exhibit diverse cyclical patterns. Some minor variations in frequency, status, occurrence, and move cycles may stem from different levels of exposure to international academic writing norms, distinct discourse communities (e.g. global vs local), or specific journal requirements. Regarding the use of code glosses, both reformulation and exemplification markers were utilized in the Introductions of VNRA and ELFRA. Although there was not much difference in the total number of code glosses between the two corpora, there were some differences in terms of the frequency of specific code glosses, as well as their subfunctions. Despite the relatively small sample size, concerning both reformulation and exemplification markers, the results from the pilot study were still helpful to ensure that the current researcher is familiar with the step-by-step process. A definitive conclusion should be drawn after the main study, which involves a larger sample size, is carried out.

In summary, the findings from the pilot study prove the presence of variations in both move-step structure and the use of code glosses in the Introductions between VNRA and ELFRA. It is also a reflection for the feasibility of conducting the main study. The corpus size of 30 VNRA and 30 ELFRA was manageable and expected to produce reliable findings. Additionally, the results of the pilot study also strengthened the confidence of the current researcher to adopt the same methodology, analysis frameworks, and analysis procedures into conducting the main study. To ensure consistency, the findings and discussion of the main study followed the same presentation approach as the pilot study.

3.7 Chapter Summary

This chapter provided a thorough explanation of the methodology and procedure conducted to address the four Research Questions. Details in corpus compilation, including corpus size and criteria to select journals and RA, were presented. The comprehensive steps of both move-step and code gloss analyses, encompassing analytical frameworks, procedure, and reliability check, were also discussed. Finally, the pilot study conducted on the Introduction parts of the two corpora was presented at the end of the chapter. Chapter 4 will present the results and discussion of move-step analysis.

CHAPTER 4

RESULTS AND DISCUSSION OF MOVE-STEP ANALYSIS

This chapter provides the results of move-step analysis for each of the components of BFRAs, namely Introduction, Literature Review, Methodology, Results, Discussion, and Conclusion. Additionally, it presents the results of comparison between move-step structure in those components of VNRA and those of ELFRAs.

4.1 The Introduction Sections

First of all, the percentage agreement between the two inter coders is presented to consolidate the reliability of the analysis. The calculation for percentage agreement regarding the VNRA corpus is presented as an illustrative example. After the coding process, the invited coder identified 410 moves and steps, and the present researcher identified 374 moves and steps. Having discussion to come to the agreement, they finally agreed on 381 moves and steps, and disagreed on 26 moves and steps. The percentage agreement formula was applied as follows:

$$\frac{\text{Agreement}}{(\text{Agreement} + \text{Disagreement})} * 100\% = \frac{381}{(381 + 26)} * 100\% = 93.61\%$$

Table 4.1 shows the percentage agreement of the analysis of moves and steps in the Introductions of VNRA and ELFRAs.

Table 4.1 Percentage agreement of the analysis of moves and steps in the Introductions of VNRA and ELFRAs

VNRA				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	410	381	26	93.61%
The present researcher	374			
ELFRAs				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	460	455	12	97.43%
The present researcher	447			

The same procedure for calculating percentage agreement was applied to the move-step analysis of the other sections of the BFRAs.

The proposed framework for analyzing the Introduction section which is based on Swales's (1990, 2004) was slightly modified after the initial coding of six RAs. One missing step was noted after that procedure. To be specific, M3S3: Definitional clarifications did not appear in any BFRAs. Therefore, the current researcher eliminated it out of the framework and subsequently revised names of the remaining steps within Move 3.

4.1.1 Moves and Steps in the Introduction Sections of VNRAs

The analysis of the Introduction sections in 30 VNRAs generated the status of each move and step, along with their occurrence detailed in Table 4.2. The term “occurrence” refers to the total instances, or the total number of that move employed in the whole corpus (Geng et al., 2023). To illustrate, if a move was found to be employed 17 times in the whole corpus, then its occurrence is 17.

Table 4.2 The number of VNRAs in which move, or step occurs and their status

Move-step	No. of RAs	%	Status	Occur.	%
Move 1: Establishing a territory	30	100%	Obl.	42	10.97%
M1S1: Claiming centrality	24	80%	Con.	31	8.09%
M1S2: Making topic generalization	23	77%	Con.	33	8.62%
M1S3: Reviewing previous studies	25	83.33%	Con.	47	12.27%
M1S4: Summarizing previous studies	5	16.67%	Opt.	5	1.31%
Move 2: Establishing a niche	25	83.33%	Con.	38	9.92%
M2S1: Indicating problems	15	50%	Opt.	16	4.18%
M2S2: Indicating gaps	17	56.67%	Opt.	21	5.48%
M2S3: Adding to what is known	5	16.67%	Opt.	7	1.83%
M2S4: Presenting positive justification	14	46.67%	Opt.	15	3.92%
Move 3: Presenting the present study	28	93.33%	Con.	36	9.40%
M3S1: Announcing present research descriptively and /or purposively	26	86.67%	Con.	32	8.36%
M3S2: Presenting research questions or hypotheses	1	3.33%	Opt.	1	0.26%
M3S3: Describe the sample	3	10%	Opt.	3	0.78%
M3S4: Summarizing methods	10	33.33%	Opt.	12	3.13%
M3S5: Justifying methods	2	6.67%	Opt.	2	0.52%
M3S6: Announcing principal outcomes	3	10%	Opt.	3	0.78%
M3S7: Stating the value of the present research	18	60%	Con.	20	5.22%
M3S8: Outlining the structure of the paper	19	63.33%	Con.	19	4.96%
TOTAL				383	100%

Occur: occurrence, Obl: obligatory, Con: conventional, Opt: optional

Akin to RAs in other disciplines, BFRAs also commence with the Introduction section in order to present background for the study. The Introduction sections of

BFRAs written by Vietnamese authors consists of three moves: Move 1: Establishing a territory, Move 2: Establishing a niche, and Move 3: Presenting the present study. According to the results, Move 1 is obligatory while Move 2 and Move 3 are conventional. Besides, there are six conventional and ten optional steps. Regarding the conventional category, the fact that the three moves are all conventional is consistent with Kanoksilapatham (2005). By setting 60% of occurrence as the cut-off frequency, she found that all the three moves in her Biochemistry Introductions were conventional. Furthermore, Move 2 being used less often than Moves 1 and 3 (83.33% compared with 100% and 93.33%, respectively) also aligns with previous studies such as Kanoksilapatham (2005, 2015), Amnuai (2012), and Madrunio (2012), reflecting its relatively lower importance than the other two moves. Six conventional steps include four in Move 1 and two in Move 3, indicating the most remarkable role of Move 1 in establishing a background for the topic investigated. As for the optional category, the ten optional steps include one in Move 1, four in Move 2 and five in Move 3. It can be inferred that in Move 2 and Move 3, only one or two steps are dominantly used to construct a move. Among those steps, the least frequent are M3S2, M3S3, M3S5, and M3S6. This limited occurrence may be attributed to the flexibility of Vietnamese researchers to select which details to report in the Introductions. They can omit some certain information based on the specific focus on their study, journal requirements, or simply personal writing styles.

The following section will explain the definition of each move and step, interpret their communicative purposes, and provide examples as quotes for each step as well as the common linguistic features that help identify this step. Some discussion on these findings will also be presented. For the frequency of each move and step, refer to Table 4.2 above.

Move 1: Establishing a territory. This initial move presents the importance of the area under investigation. Similar to Move 1: Establishing a territory in Swales's (1990, 2004), it primarily provides background information on the topic and explains how the general research area is significant for the academic community. It was found in 30 VNRAs, proving its obligatory status in the corpus. It encompasses four constituent steps: M1S1: Claiming centrality, M1S2: Making topic generalization, M1S3: Reviewing previous studies, and M1S4: Summarizing previous studies.

M1S1: Claiming centrality. This step was employed to address that the study being reported is essential and worth being investigated. Vietnamese researchers normally utilize some following phrases as linguistic clues for readers to recognize their implications: "widely recognized", "important factors", "increasingly popular", "driving

force”, “be revolutionized”, “greatly facilitate”, and “pivotal role”. Present simple tense was the predominant tense to express the significance of the research, along with other tenses employed, such as present perfect and past simple. This step occurred in 24 out of the 31 VNRA, with its frequency at 80%, therefore being a conventional step. In the Introductions of VNRA, M1S1 was normally used to start a RA. Here is an example of M1S1:

- (1) Digitalization in the banking industry of Vietnam has been **progressing robustly** in recent years. (VNRA01)

M1S2: Making topic generalization. In response to M1S1, this step is more specific since it provides details or established knowledge about how the topic being investigated has been recognized and executed in the field. Popular language clues used to indicate this step are: “has been implemented”, “a key concept in...”, “generally accepted that...”, “one of the tools”, and “frequently promoted as...”. This step was conventional as it was used in 23 VNRA, contributing to 77%. It is employed as the opening step in some VNRA. An example of M1S2 is provided as follows:

- (2) **As a tool** to help the Government regulate the economy, affect the national economy and market, to develop stably and grow, Financial Policy is **one of the tools** that plays a decisive role in managing and regulating the macroeconomy. The transmission channel of financial policy is how financial policy affects the economy and other aspects of society. (VNRA23)

M1S3: Reviewing previous studies. This step was utilized to present the review of related studies previously conducted, which triggers the researcher to establish a research niche in a subsequent Move 2. By referencing prior studies, writers can elucidate the importance of research, presenting how it contributes to or challenges existing knowledge (Fried et al., 2019). This step was present in 25 VNRA, reaching 83.33%, therefore being conventional. This step is normally realized via citation or some featured language such as nouns: “recent research”, “study”; verbs: “indicate”, “show”, “state”, “investigate” and passive voice: “mentioned by”, “it is believed that”. Reporting verbs can be in the form of present simple, present perfect, or past simple tenses. The following excerpt is an example of M1S3:

- (3) **The research by Moffat (2017)** conducted in Kenya shows a positive relationship between business efficiency and investment in mobile banking, Internet banking, and ATMs, measured by the operating cost-to-income ratio. (VNRA01)

M1S4: Summarizing previous studies. After presenting several previous studies related to the topic under investigation, researchers may utilize this step to give a brief summary of those studies, discussing their similarities and differences. A summary of prior studies allow researchers to locate specific gaps in the literature that need to be filled, thus justifying the need for the current research (Hogan et al., 2025). It can be signaled by phrases such as “these studies/previous studies confirm that/have shown/indicated that...”. As an optional step, it was found in five VNRA. It is a newly-found step which is absent in Swales’s (1990, 2004) but was revealed earlier in Meng (2016) or Zhao (2023). The following excerpt is an example of M1S4:

- (4) **These studies confirm that** paying dividends limits the private control benefits available to managers, which may restrict the possibilities of managing earnings. (VNRA26)

Move 2: Establishing a niche. It can be considered a key move to bridge “what has been done” in Move 1 to “what the present research is about” in Move 3 (Shehzad, 2008). According to Linderberg (2004), a niche provides a strong background that highlights the magnitude or relevance of the current contribution. This move consists of three steps: M1S1: Indicating problems, M2S2: Indicating gaps, M2S3: Adding to what is known, and M2S4: Presenting positive justification. This is also a conventional move since it was found in 25 VNRA.

M2S1: Indicating problems. As discussed earlier, this step presents the existing real-world problems that need to be addressed and solved. It was found in 16 VNRA, accounting for 53.33%, thus an optional step. Audience may recognize this step through keywords such as “issues”, “problems”, “face challenges”, or phrases with “still ...”. However, readers should not merely rely on those signals since this step can be explained differently depending on the context. Furthermore, it can come with citations to support the claims, which could lead to confusion with M1S3: Presenting previous studies. This step was found in Samraj (2002) as Problems in environment since the researcher worked with a corpus of conservation biology. Zhao (2023) also discovered a new step called Indicating a problem(s) when she analyzed RA in traditional Chinese medicines. In the corpus of VNRA, this step was used to address several issues that Vietnamese banking systems are currently facing such as the difficulty when adopting digitalization, the effect of Covid-19 pandemic to the expectations and needs of customers, or the effect of capital structure on the operational efficiency of enterprises. As Samraj (2002) stated, this step is essential because it assists readers to grasp the underlying motivation of the study, indicating

how real-world problems can shape the selection of research area. Here is an example of this step:

- (5) (M2S1) Consequently, **there are two substantial issues** for Vietnamese citizens and the government: the challenge of homeownership for low- and middle-income individuals and the formation of a real estate bubble, especially in densely populated areas. (M2S4) Therefore, real estate credit and people's attitudes towards real estate transactions in a market facing challenges and fluctuations must be studied carefully and thoroughly. (VNRA13)

M2S2: Indicating gaps. The purpose of this step is to confirm the dearth of existing literature on the topic being investigated, which is the motive for conducting further research on it, i.e. the study being reported. This step is marked by several linguistic features such as contrastive items: “however”, “while”, “but”, “although”, “nevertheless”, “as opposed to”, “rather than”, and “with a few exceptions”; quantifiers and quasi-negatives: “limited”, “few”, and “little”; and negatives: “none of”, “not been”, and “no work/research/data/study”. In the Introductions of VNRAs, this step is optional as it appears in 16 RAs, accounting for 53.33%. An example of this step is provided below:

- (6) Many previous empirical studies have shown the factors affecting the profitability of commercial banks; **however, no article has ever shown** the relationship of these factors to the profitability of Vietnamese state-owned commercial banks. (VNRA07)

M2S3: Adding to what is known. In this step, additional insights about a particular phenomenon or context relating to the study are offered, which is normally indicated by words such as “extend”, “further”, or “seek to refine”. It appears as an optional step in five VNRAs, accounting for 16.67%. Here is an example of M2S3:

- (7) Consequently, **further evidence and robust analyses are required** to understand this relationship accurately, particularly for P&M enterprises in the Vietnamese stock market as no research has been conducted on this topic during the period of 2015-2023. (VNRA11)

M2S4: Presenting positive justification. This step claims the needs or reasons to conduct the study being reported, often by emphasizing its strengths, contributions, or advantages. It is frequently revealed by key words or phrases such as “need”, “important”, and “basis for”. This step is optional in the Introductions of

VNRAs as it appears 15 times in 14 RAs, making up 46.67%. Below is an example of this step.

- (8) Therefore, we examine the impact of corporate carbon trading on firm performance in Vietnamese listed companies to **provide a basis for** both listed companies and regulatory authorities the develop reasonable strategies to promote carbon trading activities and firm performance. (VNRA10)

Move 3: Presenting the present study. In response to Move 2, Move 3 aims to announce that the present study could fill the gaps previously identified and contribute new knowledge to existing literature. This move was accomplished in eight steps, either conventional or optional. Twenty-eight VNRAs has this move, leading to its status as a conventional move.

M3S1: Announcing present research descriptively and/or purposively. This step announces the objectives or aims of the reported study. This step can be easily recognized since it is marked by words such as “purpose” and “objective”, and by structures such as “aim + to V”, “is + to V” or “fill these gaps by + Ving”. Some common verbs used in these structures are “investigate”, “explore”, “focus on”, and “examine”. This step appears in 26 RAs, with a frequency of 86.67%, therefore a conventional step. Below is an example of M3S1.

- (9) **This study aims to** delve deeper into the transformative potential of FinTech in promoting sustainable practices. (VNRA08)

M3S2: Presenting research questions or hypotheses. This step clarifies the focus of the study and guide readers to understand what the study targets to investigate. Linguistic clues such as “research questions” or “hypotheses” can help readers easily recognize this step. It was found in one VNRA, therefore being an optional step. Shown below is an example of M3S2.

- (10) Therefore, this research is conducted to answer **the following research questions**: How does digitalization affect bank performance from 2013 to 2022? Besides, do other determinants (Credit Risk and Solvency) impact Vietnam commercial banks? What implications should be raised to promote the profitability driven by digitalization, thereby improving the profitability of Vietnam commercial banks? (VNRA01)

M3S3: Describing the sample. This step explains the characteristics of the participants, texts, or data used for analysis. To be specific, it may include details on

sample size, participant demographics, selection criteria, and/or any other information related to the sample. Phrases helping to signal this step can be “this study involved ... participants”, “the sample consisted of...”, and “data were collected...”. It is an optional step and appears in three VNRA, making up 10%. The example of M3S3 is given below.

- (11) We collect data from 35 commercial banks in Vietnam from 2009 to 2020.
(VNRA21)

M3S4: Summarizing methods. This step is to give an overview of what the researcher is going to do in the main study being reported, usually identified by verbs such as “analyzed”, “evaluated”, “examined”, “measured”, and “investigated”. To indicate the sequential order of a research procedure, these following linking words are frequently used: “first”, “second”, “then”, “after that”, and “finally”. It was identified in 10 VNRA, contributing to 33.33%, therefore an optional step. The following demonstrates M3S4.

- (12) In this paper, we **first proposed** a new theoretical model for the use of the QR code payment by extending based on combining the TAM and UTAUT2 as well as some research in the same fields. Secondly, based on the collected data, we **analyzed** and **evaluated** the determinants, directly and indirectly, impacting the use of QR code payment by customers in HCM City, Vietnam, particularly the effects of customers’ perceived Covid-19 on the use of QR code payment. (VNRA06)

M3S5: Justifying methods. This step provides reasons why specific methodologies, tools, or procedures were chosen rather than others. In other words, it is for researchers to defend their methodological choices. Common justifications can be the method that aligns with the research objectives, is widely accepted in the field, or has been used in several previous studies. Frequently used linguistic signals for this step are: “was chosen because...”, “was adopted due to...” or clauses to express what researchers can do using the method. Only two VNRA (16.67%) include this step, indicating that it is optional. This step is exemplified as follows.

- (13) (M3S4) Specifically, we add the interaction variable between Debt credit, Debt ratio, Loan, Capitalization, and Operating cost to evaluate the moderating effect of MBA and R&D costs on the financial performance of banks. (M3S5) **This allows us** to investigate whether and how the strategic allocation of resources to MBA and R&D initiatives can influence banking efficiency and profitability. (VNRA21)

M3S6: Announcing principal outcomes. This step provides a brief summary of primary results obtained from the reported study. Depending on the nature of the study, details presented in this step can be numeral statistics, comparison, confirmation, or description. This step is marked by nouns such as “results”, “findings”, and “analysis”, and verbs such as “indicate”, “show”, or “report”. Present simple and past simple are two frequently employed tenses to express the step. Passive voice is also used (i.e. “It is indicated that”). Three RAs were found to have this step, contributing to 10%, leading to the step’s status as an optional one. The example of M3S6 is given below.

- (14) **The main results indicate that** “Policies” and “Attitude” directly influence people’s “Intention to access credit,” and the indirect factor is “Credit accessibility”. (VNRA13)

M3S7: Stating the value of the present research. This step states the contributions of the study to the disciplinary community. It is often signaled by linguistic clues such as verbs: “extend”, “contribute/provide insight”, “fill a gap”, and “offer”, and adjectives: “significant”, “novel”, “essential”, and “valuable”. This was found in 18 VNRA, equivalent to 60%, resulting in its conventional status. Shown below is an example of M3S7.

- (15) Therefore, conducting research on the factors affecting the profitability of Vietnam’s SOCBs is very **necessary to help** banks make appropriate policies and decisions and achieve higher profits. At the same time, it **helps** state agencies to promptly adjust and make right decisions in the management of SOCBs’ operation. (VNRA07)

M3S8: Outlining the structure of the paper. This final step of Move 3 and also of the Introduction section explains the organization of the articles, usually having the items “section”, “structure”, or “order” as a linguistic clue. There were 19 VNRA including this step, recommending that it was just optional (63.33%). Below is an example of this step.

- (16) **The subsequent sections of the article will be presented in the following order:** (2) Literature Review, (3) Methodology and Data; (4) Empirical results; and (5) Conclusion. (VNRA19)

4.1.2 Move-Step Structure in the Introduction Sections of VNRA

The structure of moves can be observed through their sequence, patterns, and cycles. Regarding move sequence, the findings show that 29 Introductions of

VNRAs began with Move 1, except VNRA26, which commenced with Move 3. The following example is how Move 3 started the Introduction.

(Move 3) In this study, we investigate the effect of dividend policy on earnings management (EM) in Vietnam. (Move 2) While several studies have examined the primary determinants driving EM behaviors in Vietnam, there is a dearth of research on the effect of dividend policy on EM, which warrants more investigations. (VNRA26)

Move 2 was also employed quite often as a bridge between the background of the topic and the details of the study reported. Twenty-five VNRAs employed Move 2, normally following Move 1 and preceding Move 3. In addition, 28 Introductions of VNRAs end with Move 3, and the remaining two end with Move 2 (VNRA07 and VNRA11). Similar to the case of Move 3 starting the Introduction, the approach of ending a RA by Move 2 is also a rare instance, showing a personal tendency among Vietnamese researchers. Below is an example of this case.

(Move 2) Many previous empirical studies have shown the factors affecting the profitability of commercial banks; however, no article has ever shown the relationship of these factors to the profitability of Vietnamese state-owned commercial banks. The majority have not yet delved into SOCBs. Also, the articles were studied in different time periods and in different regions with different socio-economic development conditions, so it is difficult to apply the research to Vietnam accurately. Therefore, conducting research on the factors affecting the profitability of Vietnam's SOCBs is very necessary to help banks make appropriate policies and decisions and achieve higher profits. At the same time, it helps state agencies to promptly adjust and make right decisions in the management of SOCBs' operation. (VNRA07)

Regarding specific opening and closing steps, it was found that M1S1: Claiming centrality is the most common opening step, functioning in 24 out of 30 VNRAs. This indicates that Vietnamese researchers are aware of showing the importance of their research topics to attract audience, aligning with conventional academic writing practices of the global community. Besides, M1S2: Making topic generalization is also used as an opening step in four VNRAs, maybe due to personal preferences of authors to provide broader contextual background before narrowing down to their specific research focus. M3S1: Announcing present research descriptively and /or purposively is an opening step in two VNRAs. This is a special and untypical writing style since the writer of that RA only presented the work without providing a

structural preview on the topic or explicit emphasis on research contributions. Additionally, M1S3: Reviewing previous studies appears as an opening step in one VNRA, recommending that the author decided to begin directly with the establishment of a strong foundation for the research.

As for closing steps, M3S8: Outlining the structure of the paper is the most frequent closing step, occurring in 18 VNRA. It can imply that Vietnamese researchers prefer to conclude the Introduction section by providing an overview of their article's organization. Therefore, readers can anticipate the structure of the study. M3S7: Stating the value of the present research is used to end nine VNRA, showing that some Vietnamese authors would like to highlight the significance of their studies as a concluding remark rather than providing an organizational roadmap. M2S3: Adding to what is known, M2S4: Presenting positive justification and M3S1: Announcing present research descriptively and /or purposively were employed as a closing step in one VNRA each. The cases are uncommon and might reflect an attempt to convince readers about the relevance of the study reported. Table 4.3 presents the opening and closing steps in the Introduction sections of VNRA.

Table 4.3 The opening and closing steps in the Introduction sections of VNRA

Opening steps	No. of RAs	Closing steps	No. of RAs
M1S1	24 (VNRA01, VNRA03, VNRA04, VNRA05, VNRA06, VNRA07, VNRA08, VNRA09, VNRA10, VNRA11, VNRA12, VNRA13, VNRA16, VNRA17, VNRA18, VNRA19, VNRA20, VNRA21, VNRA22, VNRA23, VNRA27, VNRA28, VNRA29, VNRA30)	M3S8	18 (VNRA02, VNRA05, VNRA13, VNRA14, VNRA15, VNRA16, VNRA17, VNRA18, VNRA19, VNRA20, VNRA21, VNRA22, VNRA24, VNRA25, VNRA26, VNRA28, VNRA29, VNRA30)
M1S2	4 (VNRA02, VNRA15, VNRA24, VNRA25)	M3S7	9 (VNRA01, VNRA03, VNRA04, VNRA06, VNRA08, VNRA09, VNRA10, VNRA23, VNRA27)
M3S1	1 (VNRA26)		
M1S3	1 (VNRA14)	M2S3	1 (VNRA11)
		M2S4	1 (VNRA07)
		M3S1	1 (VNRA12)

In short, Vietnamese researchers tend to employ all of the three moves outlined in the CARS model. This result is similar to several previous studies (e.g. Jirapanakorn, 2014; Slaim, 2019; Kurniawan et al., 2024).

Turning to move patterns, it was observed that the Vietnamese researchers employed various move patterns in the Introduction sections of VNRA. Table 4.4 presents details on move patterns found in the Introductions of VNRA. Accordingly, move patterns are divided into linear patterns and cyclical patterns. Linear patterns happen when moves are arranged in a straightforward, non-recursive order, and each

move appears only once or progresses without returning to previous moves. Meanwhile, cyclical patterns refer to moves being repeated or revisited throughout a discourse.

Table 4.4 Move patterns in the Introduction sections of VNRA

Linear patterns	No. of RAs	%	Cyclical patterns	No. of RAs	%
M1-M2-M3	11	36.67%	M1-M2-M1-M2-M3	4	13.33%
M1-M3	4	13.33%	M1-M2-M1-M2-M3-M2-M3	2	6.67%
M1-M2	2	6.67%	M1-M2-M3-M2-M3	1	3.33%
			M1-M3-M1-M3	1	3.33%
			M1-M3-M1-M2-M1-M2-M1-M2-M3	1	3.33%
			M1-M2-M1-M3		
			M1-M2-M3- M1-M2-M3	1	3.33%
			M1-M3-M2-M3	1	3.33%
			M3-M2-M1-M2-M3	1	3.33%
			TOTAL	1	3.33%
TOTAL	17	56.67%		13	43.33%

The result shows that linear patterns were more prevalent than cyclical sequences when they are employed in 17 VNRA. Cyclical patterns, although less common (appearing in 13 VNRA), exhibited greater variability.

Across the corpus, M1-M2-M3 is the most frequently used pattern. It was employed in 11 VNRA, accounting for 36.67%. It indicates that Vietnamese researchers often adhere to a straightforward and conventional pattern in their Introductions. This predominant pattern was also found in several previous studies such as Samraj (2002), Kanoksilapatham (2005, 2011), and Li (2014). M1-M2-M1-M2-M3 is the second most common structure as it was used in four VNRA, contributing to 13.33%. The employment of this pattern may be due to the fact that some Vietnamese writers revisit Moves 1 and 2 to establish a strong background for their study before transitioning to Move 3 to announce their study. Additionally, the case of M1-M3 was also found in four VNRA, accounting for 13.33%. The absence of Move 2 in this sequence is consistent with Aleshinskaya (2023) in that Russian authors, when composing research article Introductions in computer science, tend to avoid the “establishing a niche” move, which is considered obligatory in the structure of a RA Introduction.

Apart from the three dominant move patterns mentioned above, there are some fewer common patterns that deviate from the norm. For example, the M1-M2 pattern occurs in VNRA07 and VNRA11. In this case, writers establish a territory for their research then proceed to establish a niche without announcing their current study.

This organization suggests that rather than directly introducing their present study in the Introduction section, the authors prefer to contextualize their study within existing literature and identified gaps. This approach is uncommon since providing an overview of the study reported is essential to guide audience in predicting what they are going to read in the rest of a RA. Therefore, it is a fundamental practice in academic writing conventions. Furthermore, another variation observed is M3-M2-M1-M2-M3, happening in VNRA26. In this specific instance, Move 3, specifically M3S1: Announcing present research descriptively and /or purposively starts and ends the Introduction section. Stating the purpose of the study at both the beginning and the ending place may reflect the intention of authors to emphasize their current work, and the reasons for conducting the study.

In short, Vietnamese researchers use all three moves in the CARS model (1990, 2004) to compose their RA Introductions. Apart from the most common linear pattern M1-M2-M3, a variety of other move sequences in the Introductions was also employed. This claim is supported by Farneste (2015) who examined ten Introductions from two journals in applied linguistics and found that writers utilized not only the M1-M2-M3 pattern, but also diverse move sequences in the Introduction sections.

4.1.3 Comparison of Moves and Steps in the Introduction Sections of VNRAs and ELFRAs

Due to the objectives of the current research, details on each move and step in the Introduction sections of ELFRAs will not be reported but used to make comparison with those from the Introductions of VNRAs. First of all, the similarities and differences reported in terms of status are presented in Table 4.5 below.

Table 4.5 The status of moves and steps in the Introduction sections of VNRAs and ELFRAs

Move-step	VNRAs			ELFRAs			p-value
	No. of RAs	%	Status	No. of RAs	%	Status	
Move 1: Establishing a territory	30	100%	Obl.	29	96.67%	Con.	.312
M1S1: Claiming centrality	24	80%	Con.	20	66.67%	Con.	.188
M1S2: Making topic generalization	23	77%	Con.	28	93.33%	Con.	.023*
M1S3: Reviewing previous studies	25	83.33%	Con.	29	96.67%	Con.	.026*
M1S4: Summarizing previous studies	5	16.67%	Opt.	3	10%	Opt.	.363
Move 2: Establishing a niche	25	83.33%	Con.	28	93.33%	Con.	.136
M2S1: Indicating problems	15	50%	Opt.	16	53.33%	Opt.	.765
M2S2: Indicating gaps	17	56.67%	Opt.	19	63.33%	Con.	.541
M2S3: Adding to what is known	5	16.67%	Opt.	2	6.67%	Opt.	.136
M2S4: Presenting positive justification	14	46.67%	Opt.	14	46.67%	Opt.	1.000

Move-step	VNRAs			ELFRAs			p-value
	No. of RAs	%	Status	No. of RAs	%	Status	
Move 3: Presenting the present study	28	93.33%	Con.	29	96.67%	Con.	.193
M3S1: Announcing present research descriptively and /or purposively	26	86.67%	Con.	24	80%	Con.	.681
M3S2: Presenting research questions or hypotheses	1	3.33%	Opt.	9	30%	Opt.	.003*
M3S3: Describe the sample	3	10%	Opt.	3	10%	Opt.	1.000
M3S4: Summarizing methods	10	33.33%	Opt.	13	43.33%	Opt.	.539
M3S5: Justifying methods	2	6.67%	Opt.	9	30%	Opt.	.188
M3S6: Announcing principal outcomes	3	10%	Opt.	7	23.33%	Opt.	.128
M3S7: Stating the value of the present research	18	60%	Con.	23	76.67%	Con.	.100
M3S8: Outlining the structure of the paper	19	63.33%	Con.	22	73.33%	Con.	.329

Obl: Obligatory, Con.: Conventional, Opt: Optional

*: statistically significant difference

It can be seen that the Introduction sections of both corpora employed the three moves in the framework. However, only Move 1 in VNRAs is obligatory, others are all conventional. Both corpora consistently employed Move 1, with 100% in VNRAs and 96.67% in ELFRAs. This suggests that establishing a territory is vital in banking and finance research, regardless of the linguistic backgrounds of writers. Regarding individual steps, M1S1 was employed slightly more frequently in VNRAs than in ELFRAs, with 80% and 66.67%, respectively. M1S2 and M1S3 were used more routinely in ELFRAs (93.33% and 96.67%) than in VNRAs (77% and 83.33%). This results would show that besides reporting the practicality of the topic under investigation in the real world, other NNES researchers tend to rely more heavily on literature review when positioning their studies. In both corpora, M1S1, M1S2, and M1S3 are all conventional steps. Conversely, M1S4 is optional, accounting for a quite similarly low percentage (16.67% in VNRAs and 10% in ELFRAs). This suggests that summarizing prior works is not a common practice among authors in either group. However, summarizing previous studies is extensively emphasized in certain disciplines such as economics (Lakic, 2010). In his proposed framework after the analysis of 80 economics RAs, the researcher even dedicated an individual move as Move 2: Summarizing previous research. Therefore, it is suggested that not only Vietnamese researchers, but also other NNES counterparts should consider incorporating a more comprehensive synthesis of previous studies in their RA Introductions. The benefit of this practice is to demonstrate the deeper understanding and engagement of researchers with the topic they are investigating, and to reinforce the contextual background of their study.

The overall use of Move 2 is lower than that of Move 1 and Move 3 in both corpora. This finding aligns with previous research such as Fudhla, Rozimela, & Ningsih

(2014), or Indrian and Ardi (2019), who all claimed that gap indication is infrequently touched upon. Especially, the frequency of Move 2 in VNRA is fewer than in ELFRAs (83.33% and 93.33%, respectively), confirming that emphasizing research gaps is a less common strategy among Vietnamese researchers. This result can be influenced by cultural factors, particularly differences between Western and Eastern norms in academic writing. According to Nguyen et al. (2005), Vietnam's collectivist culture emphasizes the harmony in interpersonal relationships, therefore direct criticism and opposing judgements on others' works are not favored (Loi, 2010; Amnuai & Wannaruk, 2013a). This cultural aspect differs from Western traditions, where individuals are supported to express their honest views and criticize to enhance the quality of work (Tsai et al., 2007). Besides, there are some variations observed in the steps used. M2S1 and M2S4 appear with the same frequency in both groups (53.33% and 46.67%, respectively). These similar proportions show that identifying real world problems and presenting positive justification are key and stable rhetorical strategies across both corpora. Besides, while M2S2 was used less in VNRA (50%) than in ELFRAs (63.33%), M2S3 was more regularly employed in VNRA (16.67%) than in ELFRAs (6.67%). This would suggest that other NNEs researchers tend to focus more on gap-spotting rather than claiming how their research could contribute to existing knowledge.

Move 3 was also used quite similarly in the two corpora, with 93.33% in VNRA and 96.67% in ELFRAs, specifying that this move is highly essential in BFRAs. Among the steps, M3S1 was extensively used in both corpora but slightly more common in VNRA (86.67%) than in ELFRAs (80%). M3S2 appears only 3.33% of VNRA but 26.67% of ELFRAs. This remarkable disparity suggests that stating research questions or hypotheses is more preferable among other NNEs researchers. For M3S3 both groups of researchers show low frequency, at 10% in both corpora. In addition, all steps from M3S4 to M3S8 were used more commonly in ELFRAs than in VNRA. The results indicate that other NNEs researchers tend to provide more explicit information on methods, methodological justifications, predicted outcomes, value of research, and outline of research. This writing style may be more structured and reader-friendly in introducing their studies. Figure 4.1 illustrates the employment of the three moves in the Introductions of VNRA and ELFRAs.

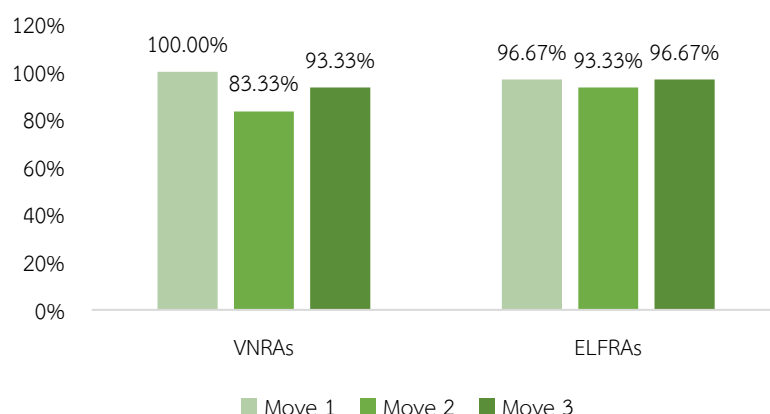


Figure 4.1 Three moves in the Introduction sections of VNRA and ELFRA

Table 4.6 illustrates the similarities and differences of status of moves and steps in the Introductions of VNRA and ELFRA.

Table 4.6 The similarities and differences of status of moves and steps in the Introductions of VNRA and ELFRA

Move/Step	VNRAs	ELFRAs
Obligatory (100%)	Move 1: Establishing a territory	
	M1S1: Claiming centrality	M1S1: Claiming centrality
	M1S2: Making topic generalization*	M1S2: Making topic generalization*
	M1S3: Reviewing previous studies*	M1S3: Reviewing previous studies*
	Move 2: Establishing a niche	
	M2S2: Indicating gaps	M2S2: Indicating gaps
	Move 3: Presenting the present study	
	M3S1: Announcing present research descriptively and /or purposively	M3S1: Announcing present research descriptively and /or purposively
	M3S7: Stating the value of the present research	M3S7: Stating the value of the present research
	M3S8: Outlining the structure of the paper	M3S8: Outlining the structure of the paper
	M1S4: Summarizing previous studies	M1S4: Summarizing previous studies
	M2S1: Indicating problems	M2S1: Indicating problems
	M2S2: Indicating gaps	M2S2: Indicating gaps
	M2S3: Adding to what is known	M2S3: Adding to what is known
	M2S4: Presenting positive justification	M2S4: Presenting positive justification
	M3S2: Presenting research questions or hypotheses*	M3S2: Presenting research questions or hypotheses*
	M3S3: Describe the sample	M3S3: Describe the sample
	M3S4: Summarizing methods	M3S4: Summarizing methods
	M3S5: Justifying methods	M3S5: Justifying methods
	M3S6: Announcing principal outcomes	M3S6: Announcing principal outcomes

*: statistically significant difference

In general, the status of moves and steps in both corpora is noticeably similar, with only two differences identified: M2S2 and M3S2 are classified as conventional in ELFRAs but remain optional in VNRA.

However, it should be noted that a statistically significant difference was observed only in M1S2: Making topic generalization, M1S3: Reviewing previous studies and M3S2: Presenting research questions or hypotheses between the two corpora (p-values = .023, .026, .003, respectively). Other p-values are above .05, highlighting that there is no statistically significant difference in the use of the remaining moves and steps between the Introductions of VNRA and ELFRA. These findings recommend that although there are some variations in the frequency of certain steps, both groups of researchers generally follow a similar rhetorical structure when composing the Introduction section. Observed differences without statistical support may derive from personal preferences and therefore do not confirm a systematic structural distinctions. In short, despite the fact that the Introductions of ELFRA embraces more moves and steps than those of VNRA, the overall structure of the Introductions in both corpora is substantially comparable. Table 4.7 exhibits the occurrence of all the moves and steps of the Introductions of VNRA and ELFRA.

Table 4.7 The occurrence of all the moves and steps in the Introductions of VNRA and ELFRA

Move/Step	VNRA		ELFRA		p-value
	Occur.	%	Occur.	%	
Move 1: Establishing a territory	42	10.97%	40	8.58%	.457
M1S1: Claiming centrality	31	8.09%	24	5.15%	.168
M1S2: Making topic generalization	33	8.62%	57	12.23%	.007*
M1S3: Reviewing previous studies	47	12.27%	78	16.74%	.015*
M1S4: Summarizing previous studies	5	1.31%	3	0.64%	.451
Move 2: Establishing a niche	38	9.92%	36	7.73%	.940
M2S1: Indicating problems	16	4.18%	20	4.29%	.619
M2S2: Indicating gaps	21	5.48%	21	4.51%	.882
M2S3: Adding to what is known	7	1.83%	2	0.43%	.222
M2S4: Presenting positive justification	15	3.92%	15	3.22%	1.000
Move 3: Presenting the present study	36	9.40%	41	8.80%	.869
M3S1: Announcing present research descriptively and /or purposively	32	8.36%	38	8.15%	.480
M3S2: Presenting research questions or hypotheses	1	0.26%	9	1.93%	.006*
M3S3: Describe the sample	3	0.78%	3	0.64%	1.000
M3S4: Summarizing methods	12	3.13%	14	3.00%	.625
M3S5: Justifying methods	2	0.52%	5	1.07%	.232
M3S6: Announcing principal outcomes	3	0.78%	8	1.72%	.160
M3S7: Stating the value of the present research	20	5.22%	30	6.44%	.129
M3S8: Outlining the structure of the paper	19	4.96%	22	4.72%	.409
TOTAL	383	100%	466	100%	

Occur.: Occurrence, *: statistically significant difference

Move 1 occurred more in the Introductions of VNRA (10.97%) than in those of ELFR (7.91%), although this difference is not statistically significant ($p=.457$). Similarly, M1S1: Claiming topic centrality is found to be a slightly more frequent in VNRA (8.09%) than in ELFR (5.15%), with no significant difference ($p=.168$). However, significant differences are witnessed in M1S2: Making topic generalization and M1S3: Reviewing previous studies. ELFR displayed a higher occurrence of the two steps (12.53% and 17.14%, respectively) compared to VNRA (8.62% and 12.27%, respectively). The p -values are both lower than .05, indicating that the differences are statistically significant. In addition, M1S4: Summarizing previous studies was employed more in VNRA (1.31%) than in ELFR (0.64%); however this difference is not statistically significant ($p=.451$).

In Move 2, all steps were found to occur approximately similar in the two corpora, with no significant difference evidenced (p - values are all above .05). As for Move 3, the occurrence of each step does not vary much between the two corpora. There is no statistically significant difference observed except one case. To be specific, M3S2: Presenting research questions or hypotheses exhibits a higher occurrence in ELFR (1.93%) than in VNRA (0.26%). This claim is also supported by statistical evidence ($p=.006$).

4.1.4 Comparison of Move-Step Structure in the Introduction Sections of VNRA and ELFR

Table 4.8 presents the summary of the opening and closing steps in the Introduction sections of VNRA and ELFR.

Table 4.8 The opening and closing steps in the Introduction sections of VNRA and ELFR

Opening steps	No. of VNRA	No. of ELFR	Closing steps	No. of VNRA	No. of ELFR
M1S1	24	18	M3S8	18	23
M1S2	4	8	M3S7	9	2
M3S1	1	2	M2S3	1	
M1S3	1	2	M2S4	1	1
			M3S1	1	2
			M3S2		1
			M3S4		1

All Introductions in the two corpora follow a consistent trend when using Move 1: Establishing a territory as the opening move and Move 3: Presenting the present work as the closing move. However, there are some variations in the employment of opening and closing steps. M1S1: Claiming centrality was the most

dominant opening step in both VNRA and ELFRAs, although at a slightly different occurrences. This opening step functions in 24 VNRA and 18 ELFRAs, showing the priority of Vietnamese researchers toward its use. However, it still implies that asserting the significance of the research topic is the most crucial strategy when researchers in banking and finance start their Introduction sections. Other common opening steps can be listed such as M1S2: Making topic generalization (in four VNRA and eight ELFRAs), M3S1: Announcing present research descriptively and /or purposively (in one VNRA and two ELFRAs), and M1S3: Reviewing previous studies (in one VNRA and two ELFRAs). This suggests that starting a research article can be done in a flexible approach rather than adhering to only one manner. Regarding closing steps, M3S8: Outlining the structure of the paper is the most frequently used in both corpora, ending 18 VNRA and 23 ELFRAs. This highlights the universal importance of providing readers with a clear structure of the article. M3S7: Stating the value of the present research is the second most common closing step which concludes nine VNRA and two ELFRAs. M2S4: Presenting positive justifications acts as the closing step in one VNRA and one ELFRAs. M3S1: Announcing present research descriptively and /or purposively ends one VNRA and two ELFRAs. Besides, other steps used to close the section include M2S3, M3S2, and M3S4, each only ending either one VNRA or one ELFRAs.

Table 4.9 showcases move patterns found in the Introduction sections of VNRA and ELFRAs. The three most dominant patterns of both corpora are identical. M1-M2-M3, the most common pattern, was observed in 11 VNRA and 17 ELFRAs, representing 36.67% and 56.67%, respectively. The more complex pattern, M1-M2-M1-M2-M3, was the second most frequently used as it was observed in four VNRA (13.33%) and three ELFRAs (10%). M1-M3 occurred in three VNRA (10%) and two ELFRAs (6.67%), leading to it being the third most common move pattern across the two corpora.

Table 4.9 Move patterns found in the Introduction sections of VNRAAs and ELFRAAs

Linear patterns	VNRAAs		ELFRAAs	
	No. of RAAs	%	No. of RAAs	%
M1-M2-M3	11	36.67%	17	56.67%
M1-M3	4	13.33%	2	6.67%
M1-M2	2	6.67%	1	3.33%
TOTAL	17	56.67%	20	66.67%
Cyclical patterns	VNRAAs		ELFRAAs	
	No. of RAAs	%	No. of RAAs	%
M1-M2-M1-M2-M3	4	13.33%	3	10%
M1-M2-M1-M2-M3-M2-M3	2	6.67%		
M1-M2-M3-M2-M3	1	3.33%	2	6.67%
M1-M3-M1-M3	1	3.33%		
M1-M3-M1-M2-M1-M2-M1-M2-M3	1	3.33%		
M1-M2-M1-M3	1	3.33%		
M1-M2-M3- M1-M2-M3	1	3.33%		
M1-M3-M2-M3	1	3.33%		
M3-M2-M1-M2-M3	1	3.33%		
M1-M2-M1-M3-M1-M3-M2-M3			1	3.33%
M3-M1-M3-M1-M3-M1-M3-M2-M3			1	3.33%
M1-M3-M1-M2-M1-M3			1	3.33%
M3-M2-M3			1	3.33%
M1-M2-M1-M2-M3-M2-M3-M1-M3			1	3.33%
TOTAL	13	43.33%	10	33.33%

The results also reveal that Vietnamese researchers tend to employ a greater diversity in the use of move patterns. Meanwhile, the proportion of linear move patterns in ELFRAAs is higher than in VNRAAs, especially the straightforward move pattern M1-M2-M3 was adopted more consistently by other NNEs researchers. This suggests that other NNEs researchers in the ELF context may prefer a more conventional and linear organization through introducing the broader topic, then establishing a niche, and narrowing down to their present study. In contrast, Vietnamese researchers may favor an iterative approach, revisiting territory and niche established throughout their Introductions rather than strictly presenting them in a systematic flow. Figure 4.2 presents the proportion of cyclical and linear move patterns in the Introduction sections of VNRAAs and ELFRAAs.

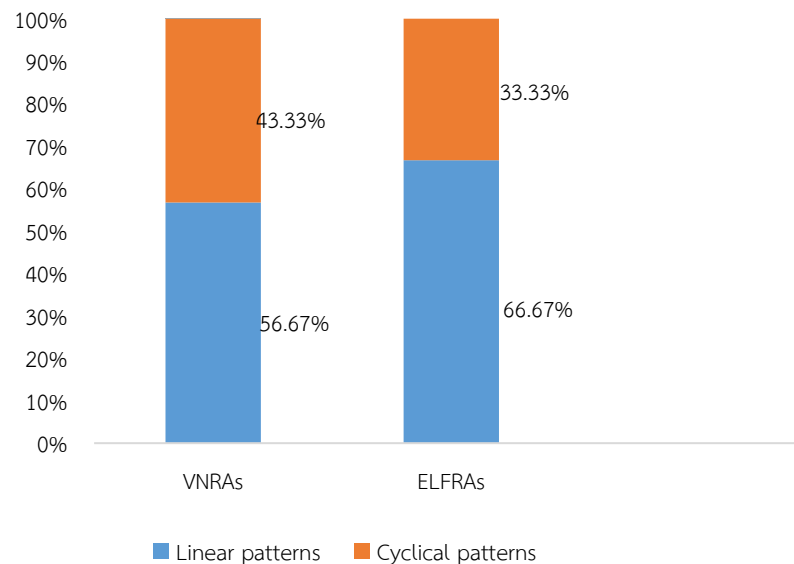


Figure 4.2 The proportion of cyclical and linear move patterns in the Introduction sections of VNRA and ELFRA

4.2 The Literature Review Sections

Table 4.10 shows the percentage agreement of the analysis of moves and steps in the Literature Review sections of VNRA and ELFRA.

Table 4.10 Percentage agreement of the analysis of moves and steps in the Literature Review sections of VNRA and ELFRA

VNRA				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	541	524	32	94.24%
The present researcher	515			
ELFRA				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	537	523	34	93.89%
The present researcher	520			

The Kwan's (2006) was used to analyze 60 BFRAs after the initial coding as it did not witness any changes. Accordingly, the Literature Review sections have three moves, which aligns with Kwan's (2006). However, M5S4: Asserting the relevancy of the surveyed claims to one's own research and M6S4: Interpretations of terminology used in the research were totally absent from all 60 BFRAs. Therefore, they were eliminated

from the framework. This led to M5S5: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework being renamed to M5S4: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework. Finally, Move 4 has four steps, Move 5 has four steps, and Move 6 has three steps.

4.2.1 Moves and Steps in the Literature Review Sections of VNRAs

The analysis of the Literature Review sections in 30 VNRAs generated the status of each move and step, along with their occurrence detailed in Table 4.11.

Table 4.11 The number of VNRAs in which move, or step occurs and their status (N=30)

Move-step	No. of RAs	%	Status	Occur.	%
Move 4: Establishing one part of the territory	30	100%	Obl.	89	16.98%
M4S1: Claiming centrality	7	23.33%	Opt.	10	1.9%
M4S2: Surveying the non-research-related phenomena or knowledge claims	26	86.67%	Con.	73	13.93%
M4S3: Surveying the research-related phenomena	29	96.67%	Con.	104	19.85%
M4S4: Summarising the research-related phenomena	11	36.67%	Opt.	15	2.86%
Move 5: Creating a research niche	19	63.33%	Con.	30	5.73%
M5S1: Counter-claiming	2	6.67%	Opt.	2	0.38%
M5S2: Gap-indicating	8	26.67%	Opt.	8	1.53%
M5S3: Asserting confirmative claims	1	3.33%	Opt.	1	0.19%
M5S4: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework	16	53.33%	Opt.	30	5.73%
Move 6: Occupying the research niche	26	86.67%	Con.	81	15.46%
M6S1: Research aims, focuses, research questions or hypotheses	21	70%	Con.	63	12.02%
M6S2: Theoretical positions/theoretical frameworks	10	33.33%	Opt.	13	2.48%
M6S3: Research design/processes	4	13.33%	Opt.	5	0.95%
TOTAL				524	100%

Freq.: frequency, Occur.: occurrence, Obl: obligatory, Con.: conventional, Opt: optional

The Literature Review sections normally follow the Introductions, serving as a crucial component of academic research. This section provides background information to frame the research question (Barker, 2014), highlights directions for future research (Hazari, 2024) and establishes a theoretical basis for new research (Chan & Kwan, 2022). Accordingly, the Literature Review sections of VNRAs have three moves: Move 4: Establishing one part of the territory, Move 5: Creating a research niche, and Move 6: Occupying the research niche. This finding is similar to almost of previous

studies such as Kwan (2006), Gil-Salom & Soler-Monreal (2014), Maulid (2017), Xie (2017), and Rabie & Boraie (2021). In addition, Move 4 is obligatory while the other two moves are conventional. The findings align with Kwan (2006) in that Move 4 (equivalent to Move 1 in her framework) is the most frequently used, possible because researchers try to show their familiarity with the topic and their discipline-specific knowledge (Nguyen & Pramoolsook, 2014). However, the fact that Move 6 was used with greater regularity than Move 5 indicates the difference from other major studies on the Literature Review sections (e.g. Kwan, 2006; Li, 2010; Hsiao & Yu, 2012) since they all found that Move 6 (equivalent to Move 3 in their framework) is the least frequent. This is probably due to the fact that almost of those previous studies worked with Literature Review chapters of a master thesis, where most of steps in Move 6 such as research aims, significance, hypotheses, structure and design were often reported earlier in Introduction chapters. Besides, the fact that Move 5 was less frequent than Move 4 in VNRA of this current study aligns with Gil-Salom & Soler-Monreal (2014) in that Spanish thesis writers seemed to **provide more extensive background information and less overt critical evaluation** of previous studies.

Under Move 4, M4S2: Surveying the non-research-related phenomena or knowledge claims and M4S3: Surveying the research-related phenomena are conventional and more frequently employed than the remaining two steps, which are both optional. This finding is similar to Chen & Kuo (2012) as they found that Strategies 1A (equivalent to M4S2) and 1C (equivalent to M4S3) were used the most. All steps under Move 5 are optional, which suggests that the communicative purpose of this move is not highly required. Within Move 6, M6S1: Research aims, focuses, research questions or hypotheses was conventional and the most used compared to the other two optional steps.

The following section will explain the definition of each move and step, interpret their communicative purposes, and provide examples for each step as well as the common linguistic features that help identify this step.

Move 4: Establishing one part of the territory of one's own research. The majority of a thematic unit begins with this move to establish particular themes which are related to the writer's research. To be specific, background information on the issue or phenomenon under examination is provided, including relevant concepts, definitions, themes, models, theories, methodological procedures, and findings (Rabie & Boraie, 2021). This move can be established via the following four steps: M4S1: Claiming centrality, M4S2: Surveying the non-research-related phenomena or knowledge claims, M4S3: Surveying the research-related phenomena, and M4S4:

Summarising the research-related phenomena. In the VNRA corpus, it is an obligatory move as it was employed in all 30 RAs, explaining for 100%.

M4S1: Claiming centrality. This step indicates how a particular area of knowledge is significant and recently investigated. It can be classified into study-internal claims and study-external claims (Kwan, 2006). Study-internal claims explicitly express the significance or the need to review the themes. Below is an example of this step.

With limitless potential and enormous benefits, digitalization and the relationship between digitalization and organizational performance have become a topic of research interest for many domestic and foreign scientists. (VNRA01)

Study-external claims, which are similar to Step 1.1 of the CARS model (Swales, 1990), assert the centrality of themes by mentioning both epistemic and non-epistemic phenomena. Below is an example:

Financial policy transmission channels have a significant impact on private economic development. (VNRA23)

M4S1 was employed in seven VNRA (23.33%), leading to it being optional.

M4S2: Surveying the non-research-related phenomena or knowledge claims. According to Kwan (2006), this move is a neutral account of the state of knowledge in the field and mostly share the semantic features of Step 1.2: Making topic generalization of the CARS model. Its content involves defining or explaining terminologies, concepts, and theories, as well as expressing the beliefs and characterizations of non-research practices or phenomena connected to the themes. Being presented in 26 VNRA (86.67%), it can be regarded as a conventional step. An instance of this step is shown below.

Dividends are considered a portion of the profits that a company distributes to their shareholders as a reward for their shareholdings. (VNRA26)

M4S3: Surveying the research-related phenomena. In this step, authors review different aspects of previous studies such as data collection procedures, materials, subjects, and major findings (Kwan, 2006). The purpose of this step is not only listing individual works but also showing a thoughtful awareness of how research about a specific area has evolved over time. The inclusion of M4S3 in 29 VNRA (96.67%) implies its conventional status. The following demonstrates this step.

Gangeni (2006) stated that the capital structure attempts to explain the mix of securities and financing sources corporations use to finance real investment. (VNRA29)

M4S4: Summarising the research-related phenomena. This step involves a synthesis of studies previously mentioned, or other works relevant to the research topic. Writers employ this step to highlight patterns or trends that emerge from the collection of literature. M4S4 can appear either prior to M4S3 to show the common trend, or after M4S3 to summarize and provide evaluation or assessment of research quality. Phrases signaling this step include “Overall, the literature suggests that...”, “Taken together, these studies indicate...”, “Previous research has consistently shown that...”, “A common trend in the literature is...” “A consistent finding across previous studies”, or “In summary, the existing studies reveal...”. M4S4 appeared in 11 VNRAAs (36.67%), suggesting that it is considered optional.

A consistent finding across previous studies is the negative relationship between EPU and firm performance. (VNRA25)

Move 5: Creating a research niche. In this move, writers are required to possess higher cognitive skills of analysis, critique, and synthesis to establish a series of connections to their own research (Rabie & Boraie, 2021). This move is normally regarded as the most important as it serves to bridge the previous findings and the expected outcomes. It may be constructed using a maximum of four possible steps: M5S1: Counter-claiming, M5S2: Gap-indicating, M5S3: Asserting confirmative claims about knowledge or research practices surveyed, and M5S4: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework. It is a conventional move since it was found in 19 VNRAAs (63.33%).

M5S1: Counter-claiming. In this step, authors criticize epistemological and ontological flaws in the current literature of topics, or existing issues found in both research and non-research practices. Only two VNRAAs (6.67%) were found to include this step, suggesting its optional status. Shown below is an example of this step.

However, there are two main limitations that almost all previous studies have. The first limitation is that these studies have not clearly explained the impact of the variables mentioned in the research model. (VNRA17)

M5S2: Gap-indicating. This step is employed to indicate the paucity or scarcity of research, either in an epistemological or ontological aspect. It can also address the insufficient understanding of a specific phenomenon or identify the need

for further research or practical interventions. *"Few studies have addressed..."*, *"Little is known about..."*, *"This aspect remains unexplored..."* Being used in eight VNRA's (26.67%), M5S2 functions as an optional step. An illustration of this step is provided below.

Despite the promising developments, the literature reveals significant gaps in empirical evidence linking FinTech applications with quantifiable sustainability metrics. (VNRA08)

M5S3: Asserting confirmative claims about knowledge or research practices surveyed. Kwan (2006) stated that a confirmative statement is made to affirm the correctness of the citation. In addition, this claim may include assertions of the significance, value, or contribution of the citation. M5S3 was used in a minority of VNRA's (one VNRA, 3.33%), which suggests it is just optional. This step can be seen in the example below.

This factor has been approached by Vu and Le (2021), who confirmed the positive relationship. (VNRA15)

M5S4: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework. In this step, works cited in the previous move are abstracted, then a new perspective or a theoretical framework is proposed via several affirmative strategies. In other words, authors use this step to present that they accept the significance of the works reviewed. Since M5S4 was found in 16 VNRA's (53.33%), it is regarded as optional. The following demonstrates this step.

Based on the advantages and limitations of prior studies, the variables were identified to include in the study: the exchange rate, interest rate, money supply, industrial production, and oil prices. Many previous studies have proven that these variables have significant impacts on inflation in Vietnam. (VNRA17)

Move 6: Occupying the research niche. This move aims to introduce aspects of the research reported. It can include four steps: M6S1: Research aims, focuses, research questions or hypotheses, M6S2: Theoretical positions/theoretical frameworks, M6S3: Research design/processes, and M6S4: Interpretations of terminology used in the study. It is a conventional move as it was utilized in 26 VNRA's (86.67%).

M6S1: Research aims, focuses, research questions or hypotheses. The step states the objectives, main focus, and research questions of the study. The

contribution or significance of research can also be included in this step to provide the overall value of the study. It can be realized by phrases such as *“This study aims to...”*, *“The objective is to...”*, *“This paper hypothesizes that...”* M4S1 appeared in 21 VNRA (70%), indicating that it is considered conventional. Among the three constituent steps under Move 6, this step is the most frequent, which is similar to the finding of Kwan (2006) and Hsiao & Yu (2012). An illustration is provided below.

Based on these findings, the following hypothesis is put forth: H1: Job challenge has a negative effect on career commitment. (VNRA30)

M6S2: Theoretical positions/theoretical frameworks. In this step, researchers announced the theoretical frameworks they are going to adopt in their study (Kwan, 2006). Words normally used as *linguistic* signals of this step may include “theory” or “framework”. Being present in ten VNRA (33.33%), M6S2 is considered an optional step. The following is an example of this step.

In addition, the ADRL model was chosen, which is commonly used by other studies such as Kim (2001), Leheyda (2006), Nguyen and Nguyen (2015), Huynh and Vu (2016). This model is useful when describing economic and financial time series fluctuation and forecasting. (VNRA17)

M6S3: Research design/processes. This step was employed so that researchers shortly mentioned the research design and methodological procedures they are going to use in their research (Kwan, 2006). Linguistic clues to realize this step are phrases such as *“The data were collected through...”* or *“A ... approach was employed...”* Only four VNRA (13.33%) included M6S3, indicating its optional status. The example below demonstrates this step.

The present study employs a scale to assess the level of income diversification exhibited by bank *i* during year *t*. (VNRA22)

4.2.3 Move-Step Structure in the Literature Review Sections of VNRA

The results show that 24 Literature Review sections of VNRA commence with Move 4, while Move 6 starts the other six VNRA.

Specifically, M4S2: Surveying the non-research-related phenomena or knowledge claims was the most frequent opening step, appearing in 16 VNRA. This indicates that Vietnamese writers prefer to begin their Literature Review sections by presenting a broader context or background knowledge prior to restricting their focus to research-related phenomena. The second most frequent opening step in the corpus is M6S2: Theoretical positions/theoretical frameworks, which was found in six VNRA.

This suggests that a tendency among Vietnamese researchers to directly introduce theoretical perspectives early in the Literature Review to establish their later discourse. The other opening steps of VNRA are M4S3: Surveying the research-related phenomena (four VNRA), M4S1: Claiming centrality (two VNRA), and M4S4: Summarising the research-related phenomena (two VNRA). This showcases another attempt of Vietnamese researchers to begin the Literature Review component either by directly discussing previous studies, showing the importance of the research theme, or summarizing trends of prior works.

Regarding closing steps, M6S1: Research aims, focuses, research questions or hypotheses was the most common closing step as it was found to begin 20 VNRA. This reflects a strong tendency among Vietnamese writers to end their Literature Review part by presenting purposes, research questions, or hypotheses of the study. This propensity assists the goal of transitioning from literature discussion to research implementation. M4S3: Surveying the research-related phenomena closed four VNRA, possibly to emphasize main studies that directly contribute to the present research. M5S2: Gap-indicating and M6S3: Research design/processes closed two VNRA, implying a modest effort to end with a statement of research gap or a short summary of methodological issues. M5S1: Counter-claiming and M5S4: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework ended one VNRA each, possibly showing personal writing preference of authors to end the part with critical judgement or evaluation. Table 4.12 presents the opening and closing steps in the Literature Review sections of VNRA.

Table 4.12 The opening and closing steps in the Literature Review sections of VNRA

Opening steps	No. of RAs	Closing steps	No. of RAs
M4S2	16 (VNRA03, VNRA04, VNRA05, VNRA06, VNRA08, VNRA13, VNRA18, VNRA19, VNRA22, VNRA23, VNRA24, VNRA26, VNRA27, VNRA28, VNRA29, VNRA30)	M6S1	20 (VNRA02, VNRA03, VNRA04, VNRA05, VNRA06, VNRA07, VNRA10, VNRA12, VNRA13, VNRA14, VNRA15, VNRA18, VNRA19, VNRA21, VNRA24, VNRA25, VNRA26, VNRA27, VNRA28, VNRA30)
M6S2	6 (VNRA01, VNRA02, VNRA07, VNRA12, VNRA16, VNRA21)	M4S3	4 (VNRA09, VNRA11, VNRA22, VNRA23)
M4S3	4 (VNRA09, VNRA14, VNRA15, VNRA17)	M5S2	2 (VNRA01, VNRA08)
M4S1	2 (VNRA10, VNRA11)	M6S3	2 (VNRA20, VNRA29)
M4S4	2 (VNRA20, VNRA25)	M5S1	1 (VNRA16)
		M5S4	1 (VNRA17)

Table 4.13 reveals two primary move patterns in the Literature Review sections of VNRA, which are linear and cyclical ones.

Table 4.13 Move patterns in the Literature Review sections of VNRAs

Linear patterns	No. of RAs	%	Cyclical patterns	No. of RAs	%
M4-M5-M6	5	16.67%	19 remaining RAs		
M4-M5	2	6.67%	have different cyclical		
M4-M6	2	6.67%	patterns		
M4	2	6.67%			
TOTAL	11	36.67%	TOTAL	19	63.33%

The results show that linear move patterns occur in 11 VNRAAs (36.67%). Among those patterns, M4-M5-M6 was the most frequent as it was employed in five VNRAAs (16.67%). This full-sequence structure displays a well-established rhetorical flow: first establishing the research territory, then creating a research niche, and finally occupying that niche.

Other linear patterns included M4-M5, M4-M6, and M4 only, each appearing in two VNRAAs (6.67%). The M4-M5 pattern represents a transition from highlighting research background to creating niche but does not explicitly present research aims. The M4-M6 suggests a direct shift from setting research context to focusing on the study, omitting the activity of niche establishment. The other two VNRAAs only have M4, which merely describe and/or summarize previous studies. This may be due to personal preferences as well as the word constraints imposed by the journals.

In contrast, among the other 19 VNRAAs (63.33%), each of them utilized a different cyclical pattern such as M6-M4-M6-M4-M6-M5, M6-M4-M6, M6-M4-M5-M6, and so on. This suggests greater flexibility and complexity when Vietnamese researchers compose a Literature Review. Such patterns may happen when authors present different themes or blend some components such as research background, niche creation, and research objectives throughout the section rather than in fixed sub sections.

In short, the dual trend of employing both linear and cyclical move patterns in the Literature Review sections demonstrates how Vietnamese researchers prefer to organize their writing: while some writers keep the traditional straightforward format, others tend to elaborate their Literature Review to be recursive and more sophisticated.

4.2.3 Comparison of Moves and Steps in the Literature Review Sections of VNRAAs and ELFRAs

The similarities and differences reported in terms of status are presented in Table 4.14 below.

Table 4.14 The frequency and status of moves and steps in the Literature Review sections of VNRA and ELFRAs

Move-step	VNRA			ELFRAs			p-value
	No. of RAs	%	Status	No. of RAs	%	Status	
Move 4: Establishing one part of the territory	30	100%	Obl.	30	100%	Obl.	1.000
M4S1: Claiming centrality	7	23.33%	Opt.	13	43.33%	Opt.	.012*
M4S2: Surveying the non-research-related phenomena or knowledge claims	26	86.67%	Con.	27	90%	Con.	.635
M4S3: Surveying the research-related phenomena	29	96.67%	Con.	29	96.67%	Con.	1.000
M4S4: Summarising the research-related phenomena	11	36.67%	Opt.	12	40%	Opt.	.760
Move 5: Creating a research niche	19	63.33%	Con.	21	70%	Con.	.523
M5S1: Counter-claiming	2	6.67%	Opt.	4	13.33%	Opt.	.343
M5S2: Gap-indicating	8	26.67%	Opt.	15	50%	Opt.	.035*
M5S3: Asserting confirmative claims	1	3.33%	Opt.	0	0%	Opt.	.155
M5S4: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework	16	53.33%	Opt.	10	33.33%	Opt.	.068
Move 6: Occupying the research niche	26	86.67%	Con.	23	76.67%	Con.	.264
M6S1: Research aims, focuses, research questions or hypotheses	21	70%	Con.	22	73.33%	Con.	.739
M6S2: Theoretical positions/theoretical frameworks	10	33.33%	Opt.	4	13.33%	Opt.	.025*
M6S3: Research design/processes	4	13.33%	Opt.	1	3.33%	Opt.	.073

Obl.: Obligatory, Con.: Conventional, Opt: Optional

As shown, both groups of researchers employed the three moves in their Literature Review sections at quite similar manners. Accordingly, Move 4 functions obligatorily while Moves 5 and 6 are conventional in both corpora. Four constituent steps of Move 4 have similar status across the two datasets, being employed in approximately comparable number of RAs. Statistically significant difference was only found in M4S1: Claiming centrality, which was used in seven VNRA but in 13 ELFRAs ($p = .012$). This suggests that other NNEs researchers may be more aware of emphasizing the importance of their research area, possibly showing their familiarity with international academic norms. Regarding Move 5, all of its steps are optional, being employed in a minority of VNRA. Only the difference of M5S2: Gap-indicating between the two groups was statistically significant (8 VNRA vs. 15 ELFRAs, $p = .035$). This indicates that other NNEs researchers more frequently present research gaps to establish the necessity of their studies. This result is also similar to Li (2010) since he found that Chinese writers tended to omit or downplay the gap-indicating step, possibly due to cultural or academic practices where “face-saving” and deference to

previous work are respected. Steps under Move 6 was also employed at similar status. However, a statistically significant difference occurred in **M6S3: Research design/processes** since it was used in 10 VNRA (33.33%) and only four ELFRAs (13.33%) ($p = .025$). This indicates that Vietnamese writers were more likely to discuss methodological aspects within the Literature Review sections so that they can clarify their stance or justify their methodological choices. Figure 4.3 illustrates the employment of the three moves in the Literature Review sections of VNRA and ELFRAs.

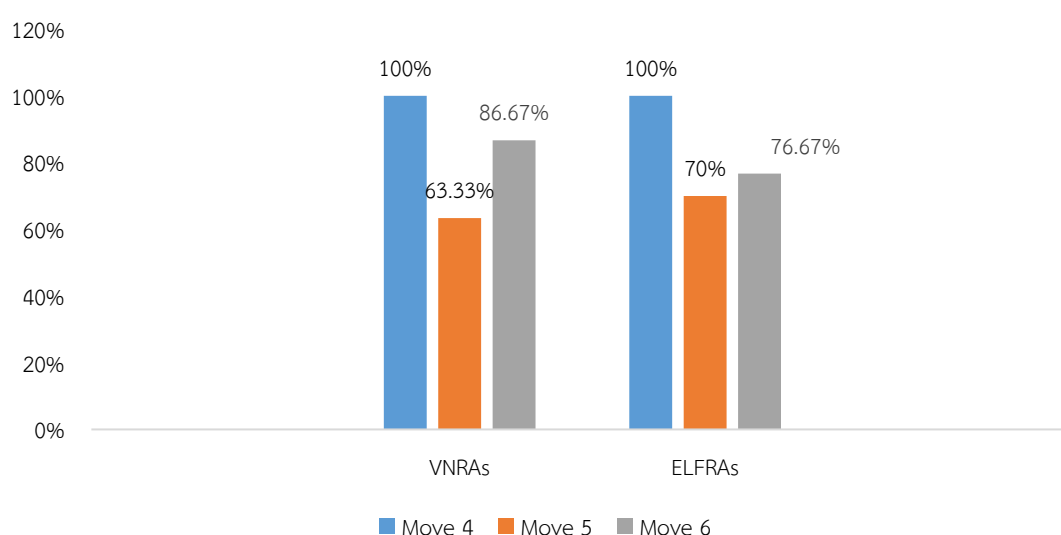


Figure 4.3 Three moves in the Literature Review sections of VNRA and ELFRAs

Table 4.15 illustrates the status of moves and steps in the Literature Review sections of VNRA and ELFRAs. In general, all the moves and steps have totally similar status between the two corpora.

Table 4.15 Status of moves and steps in the Literature Review sections of VNRA and ELFRAs

Move/Step	VNRA	ELFRAs
Obligatory (100%)	Move 4: Establishing one part of the territory	Move 4: Establishing one part of the territory
Conventional (60% -99%)	M4S2: Surveying the non-research-related phenomena or knowledge claims	M4S2: Surveying the non-research-related phenomena or knowledge claims
	M4S3: Surveying the research-related phenomena	M4S3: Surveying the research-related phenomena
	Move 5: Creating a research niche	Move 5: Creating a research niche
	Move 6: Occupying the research niche	Move 6: Occupying the research niche

Move/Step	VNRAs	ELFRAs
	M6S1: Research aims, focuses, research questions or hypotheses	M6S1: Research aims, focuses, research questions or hypotheses
	M4S1: Claiming centrality	M4S1: Claiming centrality
	M4S4: Summarising the research-related phenomena	M4S4: Summarising the research-related phenomena
	M5S1: Counter-claiming	M5S1: Counter-claiming
	M5S2: Gap-indicating	M5S2: Gap-indicating
Optional (<60%)	M5S3: Asserting confirmative claims	M5S3: Asserting confirmative claims
	M5S4: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework	M5S4: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework
	M6S2: Theoretical positions/theoretical frameworks	M6S2: Theoretical positions/theoretical frameworks
	M6S3: Research design/processes	M6S3: Research design/processes

Table 4.16 below exhibits the occurrence of all the moves and steps of the Literature Review sections of VNRAs and ELFRAs.

Table 4.16 The occurrence of all the moves and steps of the Literature Review sections in VNRAs and ELFRAs

Move/Step	VNRAs		ELFRAs		p-value
	Occur.	%	Occur.	%	
Move 4: Establishing one part of the territory	89	16.98%	56	10.71%	.108
M4S1: Claiming centrality	10	1.9%	26	4.97%	.024*
M4S2: Surveying the non-research-related phenomena or knowledge claims	73	13.93%	107	20.46%	.025*
M4S3: Surveying the research-related phenomena	104	19.85%	137	26.20%	.072
M4S4: Summarising the research-related phenomena	15	2.86%	12	2.29%	.959
Move 5: Creating a research niche	30	5.73%	34	6.50%	.659
M5S1: Counter-claiming	2	0.38%	4	0.76%	.393
M5S2: Gap-indicating	8	1.53%	17	3.25%	.049*
M5S3: Asserting confirmative claims	1	0.19%	0	0%	.317
M5S4: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework	30	5.73%	18	3.44%	.137
Move 6: Occupying the research niche	81	15.46%	56	10.71%	.162
M6S1: Research aims, focuses, research questions or hypotheses	63	12.02%	51	9.75%	.674
M6S2: Theoretical positions/theoretical frameworks	13	2.48%	4	0.76%	.064
M6S3: Research design/processes	5	0.95%	1	0.19%	.160
TOTAL	524	100%	523	100%	

Occur.: Occurrence

*: statically significant difference

The total of occurrences of all the moves and steps in the two corpora was surprisingly quite similar: 524 instances in VNRA and 523 instances in ELFRAs.

Playing a key role in the Literature Review sections, Move 4 occurred the most frequently in both corpora. Although this move was used 89 times in VNRA compared with 56 times in ELFRAs, this difference was not supported by statistical figures. Within Move 4, statistically significant difference was found in M4S1: Claiming centrality and M4S2: Surveying the non-research-related phenomena or knowledge claims. Specifically, both M4S1 and M4S2 were used more often in ELFRAs (4.97% and 20.46%, respectively) than in VNRA (1.9% and 13.93%, respectively) ($p = .024$ and $.025$, respectively). This indicates that other NRES researchers were more aware of providing a more comprehensive review of previous research as well as a general background of social context relevant to various themes in the Literature Review sections. These writing practices may reflect higher expectations in international academic discourse, which often requires authors to situate their research within existing literature and establish their relevance in broader disciplinary and social contexts.

Move 5 was used at a quite modest frequency of occurrence, at 5.73% in VNRA and 6.50% in ELFRAs. Almost all constituent steps within Move 5 appeared to be both infrequent and showed no statistically significant difference across the two corpora except for M5S2: Gap-indicating. Specifically, it occurred more in ELFRAs than in VNRA (3.25% vs 1.53%, $p = .049$). This suggests a more explicit focus on addressing research gaps in international RAs.

Move 6 and its constituent steps were found to be employed more in VNRA than in ELFRAs, though there was no statistically significant difference observed.

4.2.4 Comparison of Move-Step Structure in the Literature Review Sections of VNRA and ELFRAs

Table 4.17 presents the summary of the opening and closing steps in the Introduction sections of VNRA and ELFRAs.

Table 4.17 The opening and closing steps in the Literature Review sections of VNRA and ELFRAs

Opening steps	No. of VNRA	No. of ELFRAs	Closing steps	No. of VNRA	No. of ELFRAs
M4S2	16	17	M6S1	20	21
M6S2	6	4	M4S3	4	3
M4S3	4	2	M5S2	2	2
M4S1	2	6	M6S3	2	1
M4S4	2	1	M5S1	1	0
			M5S4	1	1
			M4S4	0	2

It could be seen that Move 4 was the most used opening move since it was used to commence 24 VNRA and 26 ELFRAs. Especially, M4S2: Surveying the non-research-related phenomena or knowledge claims was the most frequent opening step, occurring in 16 VNRA and 17 ELFRAs. This indicates that beginning a RA with a general background relevant to the topic is a common rhetorical strategy. However, there were some minor distinctions observed. M4S1: Claiming centrality began two VNRA but six ELFRAs, indicating a strong tendency among other NNES writers to emphasize the topic significance by placing it in the beginning. This may showcase the global academic conventions where establishing centrality should be placed early to attract readers. In addition, M6S2: Theoretical positions/theoretical frameworks served as an opening step in six VNRA but four ELFRAs. M4S3: Surveying the research-related phenomena and M4S4: Summarising the research-related phenomena were more frequently used to open VNRA literature reviews (four VNRA and two VNRA, respectively) than ELFRAs (two ELFRAs and one ELFA, respectively). This could imply that Vietnamese authors sometimes begin with detailed literature or summary overviews rather than broader or strategic positioning.

As for closing strategies, M6S1: Research aims, focuses, research questions or hypotheses was the most dominant step in both corpora (20 VNRA and 21 ELFRAs), confirming its core position to highlight the transition from reviewing literature to presenting the author's research concentration. Besides, other closing steps also functioned quite similarly in the two corpora such as M4S3: Surveying the research-related phenomena, M5S2: Gap-indicating, M5S4: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework, and M6S3: Research design/processes at lower percentage. Only two differences were found: M5S1: Counter-claiming served as a closing step only in VNRA (one VNRA), and M4S4: Summarising the research-related phenomena exclusively functioned in ELFRAs (two ELFRAs).

Table 4.18 showcases move patterns found in the Literature Review sections of VNRA and ELFRAs. A total of 11 VNRA (36.67%) employed linear move patterns, compared to 18 ELFRAs (60%). The higher proportion of linear structures in ELFRAs may indicate international academic writing norms, favoring clarity, conciseness, and logical argumentation. Specifically, four linear patterns of both corpora are identical. M4-M5-M6, the most common pattern, was observed in five VNRA and nine ELFRAs, representing 16.67% and 30%, respectively. This pattern reflects a traditional way to organize ideas in a Literature Review: beginning with establishing territory, followed by creating a niche, and ending with occupying the niche. The other three linear patterns were employed at similar low frequencies across the two datasets, indicating variations in how authors may eliminate

some moves depending on rhetorical targets or word limits set by journals. The findings confirm Kwan's (2006) in that none of the moves in her framework was obligatory. Some researchers omitted Move 6 entirely, while others lacked Move 4 or Move 5.

Table 4.18 Move patterns found in the Literature Review sections of VNRA's and ELFRAs

Linear patterns	VNRA's		ELFRAs	
	No. of RAs	%	No. of RAs	%
M4-M5-M6	5	16.67%	9	30%
M4-M6	2	6.67%	2	6.67%
M4-M5	2	6.67%	3	10%
M4	2	6.67%	4	13.33%
TOTAL	11	36.67%	18	60%
Cyclical patterns	VNRA's		ELFRAs	
	No. of RAs	%	No. of RAs	%
Remaining RAs have different cyclical patterns				
TOTAL	19	63.33%	12	40%

An opposite trend was seen in the use of cyclical patterns. While 19 VNRA's (63.33%) employed cyclical patterns, only 12 VNRA's (40%) did so. This suggests that Vietnamese researchers were more likely to revisit earlier moves and steps to elaborate the structure of their discourse. This tactic can be useful to reinforce arguments, provide extra justification, or accommodate reader expectations in the local context. Figure 4.4 presents the proportion of cyclical and linear move patterns in the Literature Review sections of VNRA's and ELFRAs.

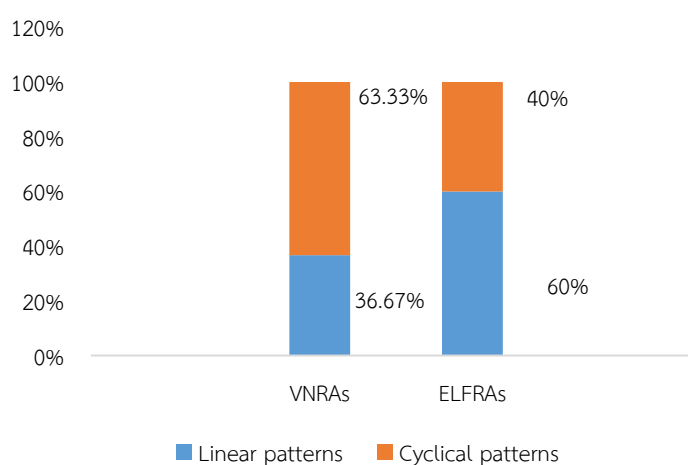


Figure 4.4 The proportion of cyclical and linear move patterns in the Literature Review sections of VNRA's and ELFRAs

4.3 The Methods Sections

The percentage agreement between the two inter coders is presented to consolidate the reliability of the analysis. Table 4.19 shows the percentage agreement of the analysis of moves and steps in the Methods sections of VNRA and ELFRAs.

Table 4.19 Percentage agreement of the analysis of moves and steps in the Methods sections of VNRA and ELFRAs

VNRA _s				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	374	376	3	99.20%
The present researcher	378			
ELFRA _s				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	542	555	7	98.75%
The present researcher	558			

After the initial coding of six RAs, one new move, which is Describing research model(s), was identified and incorporated into Lim's (2006) framework. Accordingly, this revised framework was used to analyze all 60 Methods sections of BFRAs. During this process, one more new move was found, which is Presenting hypotheses. Accordingly, the Methods sections of BFRAs contain five distinct moves, which are two more than those in the original framework. Specifically, Move 7 contains no steps, Move 8 comprises two steps, Move 9, Move 10, and Move 11 each includes three steps.

4.3.1 Moves and Steps in the Methods Sections of VNRA

The analysis of the Methods sections in 30 VNRA generated the status of each move and step, along with their occurrence detailed in Table 4.20.

Table 4.20 The number of VNRA in which move, or step occurs, their status, and occurrence (N=30)

Move-step	No. of RAs	Freq.	Status	Occur.	%
Move 7: Presenting hypotheses	3	10%	Opt.	3	0.80%
Move 8: Describing research model(s)	23	76.67%	Con.	23	6.17%
M8S1: Justifying research model(s)	18	60%	Con.	18	4.83%
M8S2: Presenting research model(s)	23	76.67%	Con.	23	6.17%
Move 9: Describing data collection procedure(s)	29	96.67%	Con.	30	8.04%
M9S1: Describing the sample	29	96.67%	Con.	34	9.12%
(a) Describing the location of the sample	19	63.33%	Con.	19	5.09%
(b) Describing the size of the sample/population	26	86.67%	Con.	26	6.97%

Move-step	No. of RAs	Freq.	Status	Occur.	%
(c) Describing the characteristics of the sample	24	80%	Con.	26	6.97%
(d) Describing the sampling technique or criterion	18	60%	Con.	18	4.83%
M9S2: Recounting steps in data collection	9	30%	Opt.	9	2.41%
M9S3: Justifying the data collection procedure(s)	2	6.67%	Opt.	2	0.54%
(a) Highlighting advantages of using the sample	1	3.33%	Opt.	1	0.27%
(b) Showing representativity of the sample	1	3.33%	Opt.	1	0.27%
Move 10: Delineating procedure(s) for measuring variables	25	83.33%	Con.	34	9.12%
M10S1: Presenting an overview of the design	7	23.33%	Opt.	8	2.14%
M10S2: Explaining method(s) of measuring variables	24	80%	Con.	32	8.58%
(a) Specifying items in questionnaires/databases	4	13.33%	Opt.	4	1.07%
(b) Defining variables	10	33.33%	Opt.	10	2.68%
(c) Describing methods of measuring variables	21	70%	Con.	22	5.90%
M10S3: Justifying the method(s) of measuring variables	6	20%	Opt.	6	1.61%
(a) Citing previous research method(s)	6	20%	Opt.	6	1.61%
(b) Highlighting acceptability of the method(s)	2	6.67%	Opt.	2	0.54%
Move 11: Elucidating data analysis procedure(s)	7	23.33%	Opt.	7	1.88%
M11S1: Relating (or 'recounting') data analysis procedure(s)	6	20%	Opt.	6	1.61%
M11S2: Justifying the data analysis procedure(s)	1	3.33%	Opt.	1	0.27%
M11S3: Previewing results	2	6.67%	Opt.	2	0.54%
TOTAL				373	100%

Freq.: frequency, Occur.: occurrence, Obl: obligatory, Con.: conventional, Opt: optional

According to the analysis results, the Methods sections of VNRAs consist of five moves: Move 7: Presenting hypotheses, Move 8: Describing research model(s), Move 9: Describing data collection procedure(s), Move 10: Delineating procedure(s) for measuring variables, and Move 11: Elucidating data analysis procedure(s). Moves 8, 9, and 10 are conventional while Moves 7 and 11 are optional. More specifically, there are four conventional and eight optional steps.

Except for two new moves which are Move 7 and Move 8, Moves 9, 10, and 11 are equivalent to the three moves of Lim's (2006) framework. No prior move-step analysis of the Methods section explicitly recognized any move to describe research hypotheses, so the use of Move 7 might just reflect local academic practice in Vietnamese context rather than a feature of Lim's (2006) model. Move 8 is a discipline-specific move since it deals with constructing and testing models (Dudenhefer, 2014). The term "model" in this case refers to economic models, which differs from "research model" in general. Move 9 and Move 10 are conventional while Move 11 is optional. This is different from Lim's (2006) since the three moves in his model were employed in high frequencies: two obligatory moves (Move 1 and Move 2, equivalent to Move 9 and Move 10 in this study) and one conventional move (Move 3, equivalent to Move 11 in this study). The more noticeable difference in the employment of Move 11 was

also found in Li (2014) since he found that the minority of the Methods section in his Management and Marketing corpus used Move 3. He explained that it was possibly because data analysis procedure was reported in the Results section to establish a smoother and more logical presentation of the findings.

Under Move 8, both M8S1: Justifying research model(s) and M8S2: Presenting research model(s) are conventional. M9S1: Describing the sample is conventional while M9S2: Recounting steps in data collection and M9S3: Justifying the data collection procedure(s) are optional. M9S1 was the highest frequent, followed by M9S2, then M9S3 was the lowest frequent. This pattern of employment aligns with that of Lim (2006) as he found that Describing the sample appeared in 100% of his corpus, proving its central position within the move. Recounting steps in data collection and Justifying the data collection procedure(s) were also employed at modest frequencies in his study. In addition, M10S2: Explaining method(s) of measuring variables is conventional while M10S1: Presenting an overview of the design and M10S3: Justifying the method(s) of measuring variables are optional. It is similar to Lim's (2006) in that Presenting an overview of the design is optional, however the use of other two steps is different since he found that both of Explaining method(s) of measuring variables and Justifying the method(s) of measuring variables are obligatory. Finally, all steps under Move 11 are optional, showing the opposite trend to that of the original framework as discussed earlier.

The definition, communicative purposes, common linguistic features identified, and examples of moves and steps will be provided in the following section. For the frequency of each move and step, refer to Table 4.20 above.

Move 7: Presenting hypotheses. In this move, hypotheses that the study aims to test are clearly stated. These hypotheses are typically derived from literature review, theoretical framework, or research model. This move is quite simply recognizable as words such as “hypothesis” or “hypotheses” are usually employed. In fact, hypotheses are customary presented in previous sections such as the Introduction or the Literature Review sections, therefore this move is just optional in the corpus of VNRA as it was employed only in three VNRA (10%). Below is an example of this move.

H1: Bank size has a positive effect on profitability of Vietnamese State-owned Commercial Banks.

H2: Operating costs have a negative relationship with profitability of Vietnamese State-owned commercial banks.

...

(VNRA07)

Move 8: Describing research model(s). As mentioned earlier in the sub section 3.4.3 The Analysis Procedure, the use of model is one of the vital features of economic analysis, which aims to represent how economic phenomena work (Neugeboren, 2005). According to Dudenherer (2014), it is customary in empirical economic papers to have a single section describing a model. In this part, writers provide readers with a series of equations that constitute the model, in a combination of both words and mathematics. Depending on the nature of the RA, this move can present either a simple regression equation, or even a more complicated ones such as notations and models of economic behavior. This move is divided into two steps: M8S1: Justifying research model(s) and M8S2: Presenting research model(s). This move appeared in 23 VNRA (73.33%), leading to it being conventional.

M8S1: Justifying research model(s). This step was employed to explain why researchers decide to choose the model(s) for their research. The reasons can be either drawn from theoretical foundations, past studies, or logical reasoning to support the use of selected model(s). There are some common linguistic clues to realize this step, such as “The model was chosen because...”, “Based on previous studies...”, or “This model is appropriate for..”. This step was employed in 18 VNRA (60%), therefore it is conventional. Shown below is an example of M8S1.

After studying previous studies on the quantitative model of factors affecting profitability of commercial banks and joint stock commercial banks in the world by Staikouras and Wood (2004); Sufian and Kamarudin (2012); Munyam Bonera (2013), Farkasdi et al (2021), this paper proposes a research model of 3 dependent variables representing profit analyze the impact of micro and macro variables on profit. (VNRA07)

M8S2: Presenting research model(s). This step involved presenting research model(s), which typically includes both mathematical equations and detailed explanations of core variables. It is common to see phrases such as “The model is specified as follows” prior to equations, and “where...” introducing definitions of core variables. Twenty three VNRA (76.67%) were found to have this step, leading to it being conventional. An example of M8S2 is provided as follows.

To analyze the impact of FinTech on sustainability, we employ multiple regression analysis. The model is specified as follows:

$$ESG_Score_i = \beta_0 + \beta_1 \times FinTechType_i + \beta_2 \times CompanySize_i + \beta_3 \times MarketReach_i + \beta_4 \times Industry_i + \epsilon_i$$

Where:

ESG_Score_i is the ESG score of the i-th company.

FinTechType_i is a set of dummy variables representing the type of FinTech service.

CompanySize_i is the log of the number of employees to normalize the data.

MarketReach_i is measured as the number of countries in which the company operates.

Industry_i is a set of dummy variables indicating the industry sector.

ε_i is the error term. (VNRA08)

Move 9: Describing data collection procedure/s. This move aims to provide details on the data collection procedure, regarding the characteristics of the sample and a series of steps or actions to collect it. This move is normally manifested through a maximum of three steps: M9S1: Describing the sample, M9S2: Recounting steps in data collection, and M9S3: Justifying the data collection procedure/s. In the VNRA corpus, Move 9 was employed in 28 VNRA (93.33%), therefore a conventional move.

M9S1: Describing the sample. This step is used to describe the sample of the study conducted, including several aspects such as location, size, characteristics, and sampling technique or criterion. Simple past tense was normally used to realize this step. Words and phrases which can be used as linguistic clues in this step are “The data used in this study”, “research sample”, and “sampling technique”. This step is conventional as it appears in 29 VNRA, contributing to 96.67% of the total. Instances of this step are provided as follows:

(a) Describing the location of the sample.

The data used in this study were obtained from FiinPro annual files.

(b) Describing the size of the sample/population.

The sample includes 481 non-financial companies listed in Vietnam from 2015 to 2021.

(c) Describing the characteristics of the sample.

This file contains the financial items, market information, and state ownership of Vietnamese listed companies by the end of 2021.

(d) Describing the sampling technique or criterion.

We used four criteria: (i) companies in the financial sector (banking, insurance, and securities) were excluded; (ii) the collected data must meet completeness for all variables associated with each company during the study period; (iii) the consistency of the financial statements according to Circular No. 200/TT-BTC of the Ministry of Finance on the corporate accounting regime, effective since 2015; and (iv) companies under special control or with negative equity were excluded from the sample.

(VNRA14)

M9S2: Recounting steps in data collection. This step describes the process when collecting data. As Lim (2006) stated, adverbs of time (e.g. after, next, then) and prepositional phrases (e.g. following this) are used to reflect the sequential order of the procedure. It was employed in nine VNRA (30%), therefore an optional step. Below is an example of M9S2.

After the process of screening and eliminating observations that lack information or have outliers that affect the reliability of estimation, the research authors synthesized the data. Interpolation is used to fill in missing values (Guo, 2023; Park et al., 2021). (VNRA01)

M9S3: Justifying the data collection procedure/s. This step aims to evaluate the process of collecting data, supporting its advantages or acceptability. It can be done either by (a) Highlighting advantages of using the sample or (b) Showing representativity of the sample. According to Lim (2006), this step is frequently used and co-occurs with M9S2. Only two VNRA were found to use this step, making it an optional choice. Instances of this step are provided as follows.

(a) Highlighting advantages of using the sample.

This selective measure was taken to uphold the research's objectivity. (VNRA25)

(b) Showing representativity of the sample.

Since 70.1% of Vietnam's population uses Facebook, it is very useful to use this social network to collect data because it can reach more Vietnamese people (Hai Ninh, 2020). (VNRA27)

Move 10: Delineating procedure/s for measuring variables. In this move, the measurements of variables are explained. Details on the research design, methods of measuring variables as well as the justification on those approaches are presented, leading to a maximum of three subsequent steps: M10S1: Presenting an overview of the design, M10S2: Explaining method/s of measuring variables, and M10S3: Justifying the method/s of measuring variables. Move 10 was found in 25 VNRA (83.33%), therefore a conventional move.

M10S1: Presenting an overview of the design. This step aims to describe the design of the study, normally including its components of independent variables (Lim, 2006). Some lexical resources used as signals for this steps include "designed", "used", and "applied". It was used in seven VNRA (23.33%), therefore being an optional step. Here is an example of this step.

We applied a combination of qualitative and quantitative research. Regarding qualitative, we referred to the same research fields previously published as well as direct discussions with some academics and one statistician to adjust the key factors and measurement scales suitably. For quantitative research, we identify and measure determinants impacting the employee performance of commercial banks located in Ho Chi Minh City. (VNRA03)

M10S2: Explaining method/s of measuring variables. In this step, readers are informed of how dependent and independent variables are measured and defined. This step is typically realized by one or more of the following techniques: specifying items in questionnaires/databases, defining variables, or describing methods of measuring variables. This step is conventional since it was employed in 24 VNRA (80%). Shown below are examples of M10S2.

(a) Specifying items in questionnaires/databases.

All scales in this study are multivariate scales and were developed regarding previous research as indicators to explain perceived ease of use, facilitating conditions, perceived usefulness, security, trust, personal innovativeness, attitude, intention to use, and the use of the QR code payment with the items adopting from previous authors in Table 2. We use a 5-point Likert: 1 being completely disagreed, up to 5 completely agreed, with 3 being neutral. (VNRA06)

(b) Defining variables.

The primary dependent variable in this study is the improvement in Environmental, Social, and Governance (ESG) scores. (VNRA08)

(c) Describing methods of measuring variables.

The analysis will be conducted using ordinary least squares (OLS) regression to estimate the relationships between FinTech adoption and ESG performance. We will test for multicollinearity, heteroscedasticity, and autocorrelation to ensure the validity and reliability of the regression results. Adjustments, such as using robust standard errors, will be made as necessary. (VNRA08)

M10S3: Justifying the method/s of measuring variables. It is to confirm the degree of acceptability of the methods used to measure variables. As a result, it only occurs when there is M10S2 previously employed. M10S3 can be manifested when authors cite previous research methods or highlight the acceptability of the methods they use in their study. Only six VNRA (20%) were found to have the step, so it is just optional. Examples below illustrate the two approaches, respectively.

(a) Citing previous research method/s.

The collected data was analyzed using the PLS-SEM method with Smart PLS 4.0 software. This technique is used to analyze small samples and does not require the data to follow a standard distribution (Dijkstra & Henseler, 2015). (VNRA02)

(b) Highlighting acceptability of the method/s.

More importantly, PLS-SEM is appropriate for studies aimed at forecasting or for developing and testing hypotheses. (VNRA02)

Move 11: Elucidating data analysis procedure/s. The function of this move is to describe how data are analyzed, hypotheses are tested, and research questions are answered. Its communicative purposes can be accomplished through a maximum of three steps: M11S1: Relating (or ‘recounting’) data analysis procedure/s, M11S2: Justifying the data analysis procedure/s, and M11S3: Previewing results. This move is optional because only seven VNRA (23.33%) were found to employ it.

M11S1: Relating (or ‘recounting’) data analysis procedure/s. This step describes statistical techniques to analyze data. Sequential orders are also expressed by the use of sequence markers such as first, second, then, and finally. Especially, those markers are commonly used in conjunction with the passive voice in the simple past tense. Six VNRA (20%) employed M11S1, leading to it being optional. Below is an example of this step.

Initially, descriptive statistics are conducted to gain a broad understanding of the dataset’s characteristics. Following this, both the correlation matrix and VIF test are employed to gauge the strength and direction of relationships between variables. Subsequently, various tests, including the F-test, Breusch and Pagan Lagrangian multiplier test, and Hausman test, are carried out to determine the most suitable model. (VNRA01)

M11S2: Justifying the data analysis procedure/s. In response to M11S1, M11S2 provides logical and reasonable support for the selection of certain analysis procedures. Only one VNRA (3.33%) employed the step, indicating that it is optional. Shown below is an example.

Many researchers used regression techniques such as pooled regression model (POOL), Fixed Effects Model (FEM), and Random Effects Model (REM). These techniques are frequently used and are suitable when the regression assumptions are not violated. However, these estimation techniques are not optimal due to errors in heteroskedasticity and serial autocorrelation in this research model. Therefore, to correct the model defects, the Feasible

Generalized Least Squares model (FGLS) is chosen to ensure accurate and objective estimation results. (VNRA01)

M11S3: Previewing results. This step presents the preliminary results that can be further interpreted to produce specific findings (Lim, 2006). Linguistic signals to realize this step are verbs such as “show”, “illustrate”, and “indicate”. This step is optional because it only appeared in two VNRA (6.67%). The example of M11S3 is provided below.

We anticipate that different types of FinTech will have varying impacts on ESG scores, with technologies like green finance and blockchain expected to show stronger positive relationships due to their direct linkages to sustainable practices. (VNRA08)

4.3.2 Move-Step Structure in the Methods Sections of VNRA

The results show that M8S1: Justifying research model(s) and M9S1: Describing the sample are the two most common opening steps as each commences ten VNRA. By foregrounding the rationale for the chosen model, authors can enhance the creditability of their study to both readers and journal reviewers. Besides, the equal prominence of describing samples at the beginning of the section is crucial to immediately inform audience about the sample or data set used in the research. M10S1: Presenting an overview of the design was the third popular opening step and begins seven VNRA, providing the broad summary of the methodological approach. Among the remaining three VNRA, two of them begin with M8S2: Presenting research model(s) and one begins with M9S2: Recounting steps in data collection.

As for closing steps, M10S2: Explaining method/s of measuring variables was the most common closing step as it ends eight VNRA. In these cases, after presenting the design, sample, and procedures, Vietnamese authors in banking and finance end their Methods sections by presenting how key variables are measured. M8S2: Presenting research model(s) closes seven VNRA and M9S1: Describing the sample closes five VNRA. This suggests that some authors, instead of presenting research models or the sample at the beginning, save those details until the end of the section, possibly to either synthesize the methodology or finalize the sample description. Besides, Vietnamese researchers also used other strategies to end their VNRA, such as M11S1: Relating (or ‘recounting’) data analysis procedure/s, M10S3: Justifying the method/s of measuring variables, M11S3: Previewing results, and M8S1: Justifying research model(s). Table 4.21 presents the opening and closing steps in the Methods sections of VNRA.

Table 4.21 The opening and closing steps in the Methods sections of VNRA

Opening steps	No. of RAs
M2S1	10 (VNRA01, VNRA07, VNRA14, VNRA15, VNRA16, VNRA17, VNRA18, VNRA22, VNRA23, VNRA29)
M3S1	10 (VNRA06, VNRA08, VNRA10, VNRA12, VNRA19, VNRA20, VNRA21, VNRA25, VNRA28, VNRA30)
M4S1	7 (VNRA02, VNRA03, VNRA04, VNRA05, VNRA11, VNRA13, VNRA24)
M2S2	2 (VNRA09, VNRA26)
M3S2	1 (VNRA27)
Closing steps	No. of RAs
M4S2	8 (VNRA02, VNRA09, VNRA16, VNRA 18, VNRA20, VNRA23, VNRA24, VNRA29)
M2S2	7 (VNRA10, VNRA11, VNRA12, VNRA13, VNRA19, VNRA25, VNRA28)
M3S1	5 (VNRA01, VNRA03, VNRA04, VNRA05, VNRA26)
M5S1	4 (VNRA06, VNRA07, VNRA17, VNRA30)
M4S3	3 (VNRA15, VNRA21, VNRA22)
M5S3	2 (VNRA08, VNRA14)
M2S1	1 (VNRA26)

The findings show that moves in the Methods sections of VNRA follow both linear and cyclical patterns. Table 4.22 presents details on move patterns found in the Methods sections of VNRA.

Table 4.22 Move patterns in the Methods sections of VNRA

Linear patterns	No. of RAs	%
M2-M3-M4	4 (VNRA15, VNRA18, VNRA22, VNRA23)	13.33%
M1-M2-M3-M5	1 (VNRA07)	3.33%
M1-M2-M4	1 (VNRA09)	3.33%
M2-M3-M5	1 (VNRA14)	3.33%
M3-M4-M5	1 (VNRA30)	3.33%
TOTAL	8	26.67%
Cyclical patterns	No. of RAs	%
M3-M4-M2	3 (VNRA19, VNRA27, VNRA28)	10%
M3-M2	3 (VNRA10, VNRA12, VNRA25)	10%
M4-M3-M4	3 (VNRA02, VNRA03, VNRA24)	10%
M4-M3	2 (VNRA04, VNRA05)	6.67%
M2-M4-M3-M4	2 (VNRA16, VNRA29)	6.67%
M3-M4-M3-M4-M5	1 (VNRA06)	3.33%
M2-M5-M3	1 (VNRA01)	3.33%
M3-M4-M2-M4-M5	1 (VNRA08)	3.33%
M4-M3-M4-M2-M1	1 (VNRA11)	3.33%
M4-M2	1 (VNRA13)	3.33%
M3-M2-M4-M5	1 (VNRA17)	3.33%
M3-M2-M4	1 (VNRA20)	3.33%
M3-M4-M2-M4	1 (VNRA21)	3.33%
M2-M4-M3	1 (VNRA26)	3.33%
TOTAL	22	73.33%

The results show that linear move patterns occur in eight VNRA (26.67%). Among those patterns, M8-M9-M10 was the most frequent as it was employed in four VNRA (13.33%). Each of the other linear patterns including M7-M8-M9-M11, M7-M8-M10, M8-M9-M11, and M9-M10-M11 only occurred in a single VNRA. Cyclical patterns were found in the remaining 22 VNRA, showing greater variation and complexity. Several predominant patterns were M9-M10-M8, M9-M8, and M10-M9-M10, each appearing in three VNRA (10%). Patterns such as M10-M9 and M8-M10-M9-M10 appeared in two VNRA each (6.67%). Besides, there were nine other cyclical patterns occurring only in one VNRA each.

These findings suggest that while some Vietnamese researchers follow a straightforward, linear approach to report their methodological choice, a significant larger group of them prefer a cyclical way, dynamically and flexibly connecting moves together. Furthermore, moves such as Move 8, Move 9, and Move 10 frequently recur, indicating that they are central moves in the Methods sections of VNRA.

4.3.3 Comparison of Moves and Steps in the Methods Sections of VNRA and ELFRA

Details on each move and step in the Methods sections of ELFRA were analyzed, then used to make comparison with those from the Methods of VNRA. First of all, the similarities and differences reported in terms of status are presented in Table 4.23 below.

Table 4.23 The frequency and status of moves and steps in the Methods sections of VNRA and ELFRA

Move-step	VNRA			ELFRA			p-value
	No. of RAs	%	Status	No. of RAs	%	Status	
Move 7: Presenting hypotheses	3	10%	Opt.	0	0	Opt.	.013*
Move 8: Describing research model(s)	23	76.67%	Con.	20	66.67%	Con.	.329
M8S1: Justifying research model(s)	18	60%	Con.	14	46.67%	Opt.	.233
M8S2: Presenting research model(s)	23	76.67%	Con.	18	60%	Cont.	.117
Move 9: Describing data collection procedure(s)	29	96.67%	Con.	26	86.67%	Con.	.136
M9S1: Describing the sample	29	96.67%	Con.	26	86.67%	Con.	.136
(a) Describing the location of the sample	19	63.33%	Con.	20	66.67%	Con.	.754
(b) Describing the size of the sample/population	26	86.67%	Con.	21	70%	Con.	.083
(c) Describing the characteristics of the sample	24	80%	Con.	23	76.67%	Con.	.720
(d) Describing the sampling technique or criterion	18	60%	Con.	19	63.33%	Con.	.758
M9S2: Recounting steps in data collection	9	30%	Opt.	8	26.67%	Opt.	.739
M9S3: Justifying the data collection procedure(s)	2	6.67%	Opt.	1	3.33%	Opt.	.469
(a) Highlighting advantages of using the sample	1	3.33%	Opt.	0	0%	Opt.	.155
(b) Showing representativity of the sample	1	3.33%	Opt.	1	3.33%	Opt.	.000

Move-step	VNRAs			ELFRAs			p-value
	No. of RAs	%	Status	No. of RAs	%	Status	
Move 10: Delineating procedure(s) for measuring variables	25	83.33%	Con.	30	100%	Obl.	.001*
M10S1: Presenting an overview of the design	7	23.33%	Opt.	15	50%	Opt.	.015*
M10S2: Explaining method(s) of measuring variables	24	80%	Con.	29	96.67%	Con.	.009*
(a) Specifying items in questionnaires/databases	4	13.33%	Opt.	6	20%	Opt.	.535
(b) Defining variables	10	33.33%	Opt.	17	56.67%	Opt.	.037*
(c) Describing methods of measuring variables	21	70%	Con.	18	60%	Con.	.353
M10S3: Justifying the method(s) of measuring variables	6	20%	Opt.	7	23.33%	Opt.	.720
(a) Citing previous research method(s)	6	20%	Opt.	5	16.67%	Opt.	.697
(b) Highlighting acceptability of the method(s)	2	6.67%	Opt.	5	16.67%	Opt.	.188
Move 11: Elucidating data analysis procedure(s)	7	23.33%	Opt.	12	40%	Opt.	.117
M11S1: Relating (or 'recounting') data analysis procedure(s)	6	20%	Opt.	12	40%	Opt.	.058
M11S2: Justifying the data analysis procedure(s)	1	3.33%	Opt.	3	10%	Opt.	.266
M11S3: Previewing results	2	6.67%	Opt.	1	3.33%	Opt.	.469

Obl.: Obligatory, Con.: Conventional, Opt: Optional

The finding shows that both groups of researchers consistently employ core moves in the Methods sections, but there still exists noticeable differences in some specific moves and steps.

To be specific, while Move 7 was only employed in VNRAs at low percentage (10%), it was entirely absent in ELFRAs ($p = .013$). This complete absence is not much surprising since hypotheses are often mentioned in earlier sections of a RA such as introduction or literature review. Its modest use in VNRAs may simply stem from the personal choice of few authors. Move 8 and its constituent steps were quite similarly used in both corpora with no statistically significant difference, although VNRAs demonstrate slightly higher frequencies. Especially, M8S1: Justifying research model(s) was considered conventional in VNRAs but just optional in ELFRAs. Move 9 is the most frequent move in both datasets, with high percentage and consistent conventional status. Its constituent steps were also quite similarly employed: M9S1 was conventional while M9S2 and M9S3 were optional in both corpora. Statistically significant differences were seen in Move 10 and some of its steps. This move appeared in 25 VNRAs (83.33%) but in 30 ELFRAs (100%) ($p = .001$). steps such as M10S1: Presenting an overview of the design, M10S2: Explaining method(s) of measuring variables, and M10S2 (b): Defining variables also show significant disparities ($p = .015$, $.009$, and $.037$, respectively), with higher frequencies being reported in ELFRAs. Although Move 11 was optional in both corpora, it was used more frequently in ELFRAs

(50%) than in VNRAAs (23.33%). This slight difference is not supported by statistical evidence.

In short, the comparison reveals that both groups of researchers share several common strategies in composing the Methods sections. However, other NNES researchers seem to be more rigorous in explaining procedures of variable measurement and research design. Figure 4.5 illustrates the employment of the five moves in the Methods of VNRAAs and ELFRAs.

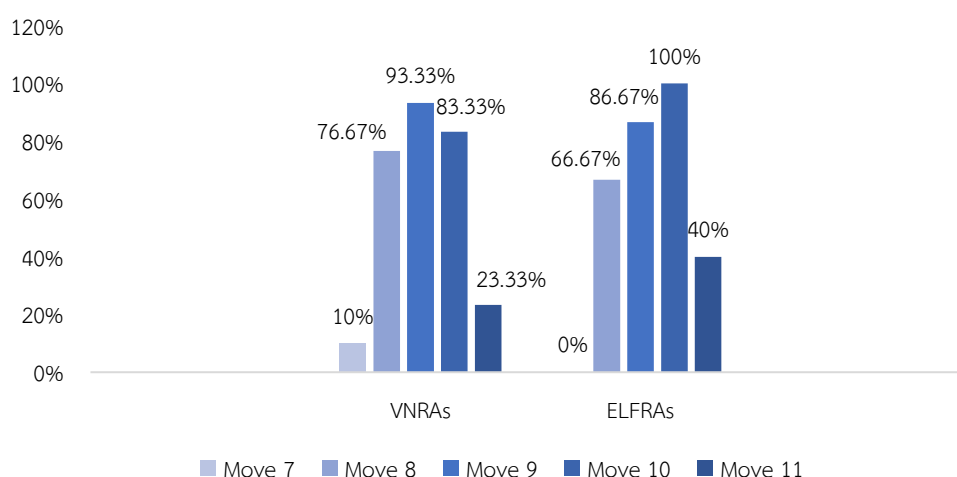


Figure 4.5 Five moves in the Methods sections of VNRAAs and ELFRAs

Table 4.24 illustrates the similarities and differences of status of moves and steps in the Methods sections of VNRAAs and ELFRAs.

Table 4.24 The similarities and differences of status of moves and steps in the Methods sections of VNRAAs and ELFRAs

Move/Step	VNRAAs	ELFRAs
Obligatory (100%)		Move 10: Delineating procedure(s) for measuring variables*
	Move 8: Describing research model(s)	Move 8: Describing research model(s)
	M8S1: Justifying research model(s)	
	M8S2: Presenting research model(s)	M8S2: Presenting research model(s)
	Move 9: Describing data collection procedure(s)	Move 9: Describing data collection procedure(s)
Conventional (60% -99%)	M9S1: Describing the sample	M9S1: Describing the sample
	Move 10: Delineating procedure(s) for measuring variables*	
	M10S2: Explaining method(s) of measuring variables*	M10S2: Explaining method(s) of measuring variables*

Move/Step	VNRAs	ELFRAs
Optional (<60%)	Move 7: Presenting hypotheses*	Move 7: Presenting hypotheses*
	M9S2: Recounting steps in data collection	M8S1: Justifying research model(s)
	M9S3: Justifying the data collection procedure(s)	M9S2: Recounting steps in data collection
	M10S1: Presenting an overview of the design*	M9S3: Justifying the data collection procedure(s)
	M10S3: Justifying the method(s) of measuring variables	M10S1: Presenting an overview of the design*
	Move 11: Elucidating data analysis procedure(s)	M10S3: Justifying the method(s) of measuring variables
	M11S1: Relating (or 'recounting') data analysis procedure(s)	Move 11: Elucidating data analysis procedure(s)
	M11S2: Justifying the data analysis procedure(s)	M11S1: Relating (or 'recounting') data analysis procedure(s)
	M11S3: Previewing results	M11S2: Justifying the data analysis procedure(s)
		M11S3: Previewing results

*: statistically significant difference

Table 4.25 exhibits the occurrence of all the moves and steps of the Methods sections of VNRAs and ELFRAs.

Table 4.25 The occurrence of all the moves and steps of the Methods sections in VNRAs and ELFRAs

Move/Step	VNRAs		ELFRAs		p-value
	Occur.	%	Occur.	%	
Move 7: Presenting hypotheses	3	0.80%	0	0%	.078
Move 8: Describing research model(s)	23	6.17%	26	4.68%	.986
M8S1: Justifying research model(s)	18	4.83%	28	5.05%	.002*
M8S2: Presenting research model(s)	23	6.17%	40	7.21%	.641
Move 9: Describing data collection procedure(s)	30	8.04%	28	5.05%	.468
M9S1: Describing the sample	34	9.12%	30	5.41%	.399
(a) Describing the location of the sample	19	5.09%	20	3.60%	.788
(b) Describing the size of the sample/population	26	6.97%	21	3.78%	.120
(c) Describing the characteristics of the sample	26	6.97%	25	4.50%	.793
(d) Describing the sampling technique or criterion	18	4.83%	19	3.42%	.792
M9S2: Recounting steps in data collection	9	2.41%	10	1.80%	.910
M9S3: Justifying the data collection procedure(s)	2	0.54%	1	0.18%	.557
(a) Highlighting advantages of using the sample	1	0.27%	0	0%	.317
(b) Showing representativity of the sample	1	0.27%	1	0.18%	1.000
Move 10: Delineating procedure(s) for measuring variables	34	9.12%	49	8.83%	.108
M10S1: Presenting an overview of the design	8	2.14%	16	2.88%	.005*
M10S2: Explaining method(s) of measuring variables	32	8.58%	60	10.81%	.058
(a) Specifying items in questionnaires/databases	4	1.07%	7	1.26%	.464
(b) Defining variables	10	2.68%	18	3.24%	.061
(c) Describing methods of measuring variables	22	5.90%	42	7.57%	.850
M10S3: Justifying the method(s) of measuring variables	6	1.61%	27	4.86%	.537

Move/Step	VNRAs		ELFRAs		p-value
	Occur.	%	Occur.	%	
(a) Citing previous research method(s)	6	1.61%	19	3.42%	.895
(b) Highlighting acceptability of the method(s)	2	0.54%	20	3.60%	.194
Move 11: Elucidating data analysis procedure(s)	7	1.88%	22	3.96%	.094
M11S1: Relating (or 'recounting') data analysis procedure(s)	6	1.61%	20	3.60%	.060
M11S2: Justifying the data analysis procedure(s)	1	0.27%	3	0.54%	.305
M11S3: Previewing results	2	0.54%	3	0.54%	.584
TOTAL	373	100%	555	100%	

Occur.: Occurrence

*: statically significant difference

It can be seen that there is a notable overall difference in the total instances of moves and steps between the two corpora: VNRAs contained 373 occurrences of all moves and steps of the Methods section, while ELFRAs had 555 instances. This showcases that ELFRAs includes more detailed or elaborated methodological descriptions.

As discussed earlier, Move 7 was employed only in VNRAs as an indicator for local or personal writing styles, so it was used only three times in VNRAs and completely disappeared in ELFRAs. The total instances of Move 8 in VNRAs and ELFRAs were 23 and 26, respectively. Its constituent steps were also employed slightly higher in ELFRAs. However, only statistical evidence was found in M8S1: Justifying research model(s) (18 times in VNRAs, 28 times in ELFRAs, $p = .002$). Therefore, it is suggested that Vietnamese researchers should include the justification of their research models rather than just presenting them.

Functioning as a core move, Move 9 was found at similar frequency of occurrence (30 instances in VNRAs, 28 times at ELFRAs, no statistically significant difference). Its constituent steps were also employed at quite comparable percentage. To be specific, there were 34 and 30 instances of M9S1 in VNRAs and ELFRAs, respectively. M9S2 and M9S3 did not show much difference (nine vs. ten instances, and two vs. one instance, respectively).

Generally, Move 10 was employed more frequently in ELFRAs than in VNRAs. There were 49 instances of Move 10 in ELFRAs, compared to 34 instances in VNRAs. The employment of M10S1, M10S2, and M10S3 also follows that of Move 10, which expresses higher instances in ELFRAs. For example, there were eight instances of M10S1 in VNRAs and 16 instances in ELFRAs. M10S2 was used 32 times in VNRAs but nearly doubled in ELFRAs. M10S3 occurred six times in VNRAs, and nearly five times as often in ELFRAs. However, it is worth noting that statistic evidence was only observed in the use of M10S1 ($p = .005$). This trend significantly reveals that a more elaborated

approach in presenting design overviews and procedure justification. This finding suggests that international academic conventions require greater methodological transparency and clearer justification.

Move 11 appeared seven times in VNRA and three times higher in ELFRAs. Accordingly, M11S1, M11S2, and M11S3 were also employed more times in ELFRAs, though there is no statistically significant difference found in the use of the move and its sub steps between the two corpora.

4.3.4 Comparison of Move-Step Structure in the Methods Sections of VNRA and ELFRAs

Table 4.26 presents the summary of the opening move/step and ending move/step in the Methods sections of VNRA and ELFRAs. Several similarities and differences in the use of opening and closing steps were spotted.

Table 4.26 The opening and closing steps in the Methods sections of VNRA and ELFRAs

Opening moves/steps	No. of VNRA	No. of ELFRAs	Closing moves/steps	No. of VNRA	No. of ELFRAs
M8S1	10	2	M10S2	8	5
M9S1	10	14	M8S2	7	8
M10S1	7	13	M9S1	5	3
M8S2	2	1	M11S1	4	7
M9S2	1		M10S3	3	3
			M11S3	2	1
			M8S1	1	0
			M11S2	0	2
			M9S2	0	1

M9S1: Describing the sample was both employed at the most frequent opening step in the two corpora, opening ten VNRA and ten ELFRAs. M8S1: Justifying research model(s) also commenced ten VNRA, but only two ELFRAs. M10S1: Presenting an overview of the design was another common opening step in the two corpora. Other less common opening steps were M8S2 and M9S2, each commencing only one or two RAs.

The closing steps varied more widely. It can be seen that M8S2: Presenting research model(s) was the shared most common closing step across the two corpora, closing seven VNRA and eight ELFRAs. Other closing steps functioned differently in two datasets. For example, while M10S2: Explaining method/s of measuring variables closed eight VNRA, it only closed five ELFRAs. In contrast, while M11S1: Relating (or ‘recounting’) data analysis procedure/s ended four VNRA, it appeared at the end of

the Methods section in seven ELFRAs. Some other closing elements such as M11S3, M8S1, M11S2, and M9S2 were employed at modest numbers of BFRAs.

Table 4.27 showcases move patterns found in the Methods sections of VNRAs and ELFRA. The data show that linear move patterns were employed at much lower percentage than cyclical patterns in both VNRAs and ELFRA.

Table 4.27 Move patterns found in the Methods sections of VNRAs and ELFRA

Linear patterns	VNRAs		ELFRAs	
	No. of RAs	%	No. of RAs	%
M8-M9-M10	4	13.33%	1	3.33%
M7-M8-M9-M11	1	3.33%	0	
M7-M8-M10	1	3.33%	0	
M8-M9-M11	1	3.33%	0	
M9-M10-M11	1	3.33%	3	10%
TOTAL	8	26.67%	4	13.33%
Cyclical patterns	VNRAs		ELFRAs	
	No. of RAs	%	No. of RAs	%
M9-M10-M8	3	10%	5	16.67%
M9-M8	3	10%	0	
M10-M9-M10	3	10%	0	
M10-M9	2	6.67%	2	6.67%
M8-M10-M9-M10	2	6.67%	0	
Others ...	...	...	...	...
TOTAL	22	73.33%	26	86.67%

To be specific, a total of eight VNRAs (26.67%) employed linear move patterns, compared to four ELFRA (13.33%). The most common linear pattern in VNRAs was M8-M9-M10 (13.33%), while M9-M10-M11 was more common in ELFRA (10%). Several linear combinations such as M7-M8-M9-M11, M7-M8-M10, and M8-M9-M11 were present in VNRAs but completely absent in ELFRA. Cyclical move patterns were predominant in both corpora, but more commonly used in ELFRA (86.67%) than in VNRAs (73.33%). M9-M10-M8 was the most frequently observed in both datasets, occurring in three VNRAs and five ELFRA. This finding suggests that beginning the Methods section with details on research design or variable measurements is conventional. Information on sample and data collection could be placed at the end of the section without affecting readability and comprehensibility of the part. Additionally, the pattern M10-M9 happened at both two VNRAs and two ELFRA. Other patterns include M9-M8, M10-M9-M10, and M8-M10-M9-M10 were exclusively found in VNRAs, showing a more iterative or repeated methodological elements. Figure 4.6

presents the proportion of cyclical and linear move patterns in the Methods sections of VNRA and ELFRA.

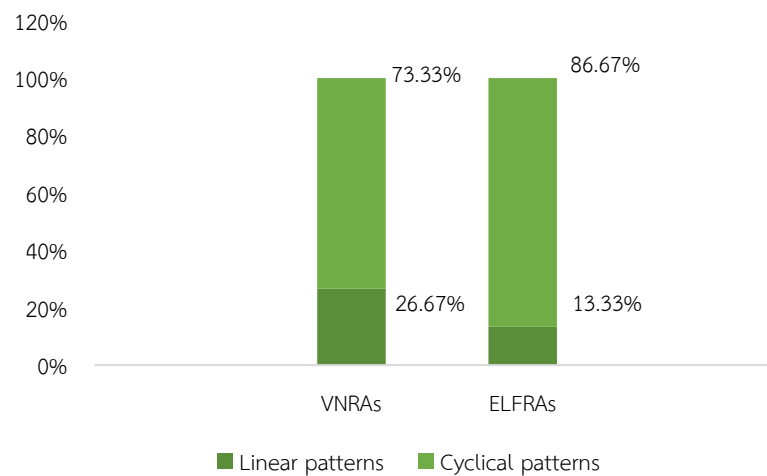


Figure 4.6 The proportion of cyclical and linear move patterns in the Methods sections of VNRA and ELFRA

4.4 The Results Sections

The percentage agreement between the two inter coders is presented to consolidate the reliability of the analysis. Table 4.28 shows the percentage agreement of the analysis of moves and steps in the Results sections of VNRA and ELFRA.

Table 4.28 Percentage agreement of the analysis of moves and steps in the Results sections of VNRA and ELFRA

VNRA				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	734	729	5	99.32%
The present researcher	729			
ELFRA				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	996	987	9	99.10%
The present researcher	988			

After the initial coding of six RA, one new move, which is Disproving alternative explanations, was identified and incorporated into Yang and Allison's (2003) framework. Accordingly, this revised framework was used to analyze all 60 Results sections of BFRAs. The Results sections of BFRAs contain seven distinct moves, which is one more

than those in the original framework. Specifically, Move 12, Move 13, Move 16, and Move 18 contain no steps, Move 14 comprises four steps, Move 15 has three steps, and Move 17 has two steps.

4.4.1 Moves and Steps in the Results Sections of VNRAs

The analysis of the Results sections in 30 VNRA generated the status of each move and step, along with their occurrence detailed in Table 4.29.

Table 4.29 The number of VNRA in which move, or step occurs, their status, and occurrence (N=30)

Move-step	No. of RAs	Freq.	Status	Occur.	%
Move 12: Preparatory information	30	100%	Obl.	90	18.63%
Move 13: Reporting results	30	100%	Obl.	151	31.26%
Move 14: Commenting on results	28	93.33%	Con.	107	22.15%
M14S1: Interpreting results	25	83.33%	Con.	91	18.84%
M14S2: Comparing results with literature	7	23.33%	Opt.	14	2.90%
M14S3: Evaluating results	6	20%	Opt.	12	2.48%
M14S4: Accounting for results	7	23.33%	Opt.	10	2.07%
Move 15: Disproving alternative explanations	1	3.33%	Opt.	1	0.21%
M15S1: Describing process of changing a research condition	1	3.33%	Opt.	1	0.21%
M15S2: Describing results of changing a research condition	1	3.33%	Opt.	1	0.21%
M15S3: Interpreting results of changing a research condition	1	3.33%	Opt.	1	0.21%
Move 16: Summarizing results	0	0%	Opt.	0	0%
Move 17: Evaluating the study	1	3.33%	Opt.	1	0.21%
M17S1: Indicating limitations	1	3.33%	Opt.	1	0.21%
M17S2: Indicating significance/advantage	1	3.33%	Opt.	1	0.21%
Move 18: Deductions from the research	1	3.33%	Opt.	1	0.21%
TOTAL				483	100%

Freq.: frequency, Occur.: occurrence, Obl: obligatory, Con.: conventional, Opt: optional

According to the analysis, the Results sections of VNRA consists of six moves: Move 12: Preparatory information, Move 13: Reporting results, Move 14: Commenting on results, Move 15: Disproving alternative explanations, Move 17: Evaluating the study, and Move 18: Deductions from the research. As seen, Move 16: Summarizing results totally disappeared from VNRA. However, due to the fact that it was still employed in ELFRAs, this move is retained in the framework to allow for a meaningful comparison between the two corpora later. Besides, Move 12 and Move 13 are obligatory, Move 14 is conventional while Moves 13, 14, 15 and 16 are just optional. The finding is similar to Yang and Allison (2003) in that Moves 12, 13, and 14 (equivalent to Moves 1, 2, and 3 in their framework) are the three dominant moves in the Results section. However, while they found Move 14 to be **obligatory** (present in all cases), this happened in 28 out of 30 VNRA (93.33%). In addition, only M14S1:

Interpreting results is the conventional step, being employed at much higher rate than the remaining eight steps, which are all optional.

In sum, although there exist some variations, the overall trend leans toward a descriptive rather than an analytical approach. The following section will explain the definition of each move and step, interpret their communicative purposes, and provide examples for each step as well as the common linguistic features that help identify this step. For the frequency of each move and step, refer to Table 4.29 above.

Move 12: Preparatory information. This move offers related details for the results to be presented. According to Yang and Allison (2003), it can present a general preview of the section, methodological instruments used in the study reported, a statistical procedure applied to a certain set of data, or the location of tables and graphs where the results are shown. Its purpose is to orient audience and facilitate a smoother transition into core findings. All the 30 VNRA (100%) have that move, indicating its obligatory status. Below is an example.

Table 3 illustrates the descriptive statistics for four variables: Digitalization (ICT), Return on Asset (ROA), Credit Risk, and Solvency of 17 commercial banks in Vietnam from 2013 -2022. (VNRA01)

Move 13: Reporting results. It can be regarded the most vital element of the Results sections. In this move, authors describe their findings in a straightforward manner, without commentary or interpretation. It may include quantitative data, statistics and examples (Yang and Allion, 2003). Results are often reported along with visual aids such as tables, figures, charts, or diagrams. It is common to see phrases such as “The results show that...”, “Table X presents the findings...”, or “As illustrated in Figure X...” All of 30 VNRA (100%) employed Move 13, therefore it is an obligatory move. Illustrated below is an example.

The results in Table 4 **show that** the original sample and sample mean fall within the 95 percent confidence interval, ensuring the reliability of the model estimates. Hypotheses H1, H2, H3, H5, and H6 are accepted with a 5 percent significance level. (VNRA02)

Move 14: Commenting on results. This move interprets and critically engages with the results reported. Through this move, raw data are transformed into meaningful insights, demonstrating authors’ understanding and placing the findings within the broader context of the field. Move 14 can be established by the following four steps: M14S1: Interpreting results, M14S2: Comparing results with literature,

M14S3: Evaluating results, and M14S4: Accounting for results. In Yang and Allison's (2003), this move occurred in 100% of the dataset, then being obligatory. In the corpus of VNRA's, this is a conventional move since 28 VNRA's (93.33%) were found to have it.

M14S1: Interpreting results. This step provides authors' perspective on the meaning of results. It often involves logical reasoning or theoretical elaboration to make explicit what can be implied from raw data. Linguistic clues employed in this steps include "These findings suggest that...", "This indicates...", "The results imply that...", or "This can be interpreted as...". This step is conventional and was found in 25 VNRA's (83.33%). Below is an example.

(Move 13) Moreover, service quality and system quality impacted positively customer satisfaction, as a result of accepting hypotheses H3a and H2a. (M14S1) **These indicated that** increasing trust, service quality, and system quality led to enhance customer satisfaction. (VNRA04)

M14S2: Comparing results with literature. This step situates the findings in relation to current literature, showing if they confirm, contradict, or extend previous studies. This step reflects the existing disciplinary knowledge and reveals the novelty or significance of the current study. Some language used in this step can be "Consistent with previous research...", "Unlike prior studies...", "This finding aligns with/similar to...", or "In contrast to ...". M14S2 was used in seven VNRA's (23.33%), therefore being optional. Below is an example.

(Move 13) The highest value is 7.4%, and the lowest is 0.1%, with a standard deviation of 1.1%. (M14S2) This finding **is similar to** Nguyen (2020). (VNRA21)

M14S3: Evaluating results. This step assesses the reliability, strengths, as well as practicality of the findings. It may discuss the methodological soundness, contextual relevance, and indicate whether the data fully support the research purposes and research questions. Some phrases used to recognize this step include "This result strengthens the argument that...", "These findings provide robust evidence for...", or "The outcome reinforces the model's validity...". It is an optional step in the corpus of VNRA's since it was used only in six VNRA's (20%). Below is an example.

These descriptive metrics **not only illuminate** the characteristics of the dataset **but also lay the groundwork** for further analysis. (VNRA10)

M14S4: Accounting for results. Writers utilize this step to offer plausible explanations for unexpected or complex findings. The causes referred can be related

to research contexts, methodological limitations, or theoretical frameworks that can clarify why the results appeared as they did. There are some common phrases used to realize this step such as “A possible explanation is that...”, “This may be due to...”, “This result might be attributed to...”, or “It is likely that...”. Seven VNRA (23.33%) employed this step, making it optional. Shown below is an example.

This is explained by the fact that, when accessing credit in real estate transactions, the boundary between usefulness and convenience is relatively thin, so the decision to combine is acceptable. (VNRA13)

Move 15: Disproving alternative explanations. As a new step from Yang and Allison’s (2003), it is used to check for and disprove alternative explanations for the study results (Powers, 2012). To be specific, in empirical economic RAs, researchers can modify the regression coefficients equation by adding or removing some variables to see changes in regression coefficients (Petchko, 2018). The purpose of this activity is to minimize bias. This move is established by maximum of the following three steps: M15S1: Describing process of changing a research condition, M15S2: Describing results of changing a research condition, and M15S3: Interpreting results of changing a research condition. It is an optional move as it was seen in only one VNRA (3.33%).

M15S1: Describing process of changing a research condition. In this step, authors describe the methodological adjustments made to the research model or design. The process normally includes major changes such as adding or eliminating variables, modifying sample, or re-specifying models to explore alternative explanations. Phrases realizing this step include “To test the effect of ..., we modified...”, “The condition was adjusted by...”, or “The variable was manipulated to...”. It is an optional step as it was seen in only one VNRA (3.33%). Below is an example.

To further test the robustness of the estimates, we first use MB instead of TBQ, as presented in Tables 5 and 6. (VNRA14)

M15S2: Describing results of changing a research condition. This step was employed so researchers report the empirical outcomes following the methodological changes. In other words, it may reflect how the results shift under new conditions. It is normally commenced by phrases such as “Following the change, the results showed...”, “The new condition led to...”, or “Results under the adjusted setting revealed...”. One VNRA (3.33%) was identified to contain this step, leading to it being an optional step.

We find a significant and positive relationship between financial leverage and firm value as well as the interaction coefficient... (VNRA14)

M15S3: Interpreting results of changing a research condition. This step is to explain the implications of the changes observed. The interpretation may involve the assessment of whether the original findings remain robust or whether modified outcomes yield alternative explanations. Phrases used to realize this step may include “This confirms that the original results ...”, “The findings support the validity of ...”, or “This eliminates the possibility that...”. Below is an example.

... which supports our second hypothesis (H2) by providing evidence that the value of non-state-owned firms is more sensitive to financial leverage than state-owned firms. (VNRA14)

Move 16: Summarizing results. This move is to give a brief summary of main results, normally beginning by phrases such as “In summary...”, “Overall, the results indicate...”, “The key findings are...”, and “Taken together...”. In Yang and Allison (2003), it was employed at rather low frequency of occurrence. Based on Yang and Allison (2003) to analyze marketing and management RAs, Li (2014) also found that this move occurred only in five marketing Results sections and was not found at all in the management texts. In this current study, this move did not appear at all, so an instance taken from ELFRA was presented below instead.

So far, the intermediary effect of poverty reduction between the accessibility of financial services and income inequality has been verified, contributing to the theories and hypotheses about this issue. (ELFRA13)

Move 17: Evaluating the study. This move is to evaluate the whole study conducted, highlighting its limitations, contributions, or evaluating its methodology. Move 17 can be realized by two steps: M17S1: Indicating limitations and M17S2: Indicating significance/advantage. This finding is consistent with Yang and Allison (2003) who reported that there was only two instances of this move in their corpus. Only one VNRA (3.33%) contains Move 17, therefore it is optional.

M17S1: Indicating limitations. This step aims to identify the limitations of the research conducted. Commonly used language for this step may include “One limitation of this study is...”, “This study is limited by...”, “A potential weakness is...”, and “It should be noted that...”. This optional step was employed in one VNRA (3.33%). The following is an example.

It is important to acknowledge the **limitations** inherent in this analysis, such as potential biases due to self-reporting by companies on sustainability achievements and the generalizability of the results across different geographical and industrial contexts. (VNRA08)

M17S2: Indicating significance/advantage. The function of this step is to emphasize the significance, advantage or novelty of the study examined either in dealing with current real-world problems or adding new insights to the current body of literature. Words such as “value”, “benefit”, “advantage”, or “essential” can be found in this step. M21S2 was used in one VNRA (3.33%), so it is optional. This step is illustrated in the following example.

These findings have significant implications for policymakers and practitioners in the FinTech sector. The detailed breakdown of impacts across ESG dimensions underscores the need for targeted technological deployments to maximize sustainability outcomes. Moreover, the varied effectiveness of different technologies suggests that strategic investments in blockchain, AI, and green finance can be particularly beneficial. (VNRA08)

Move 18: Deductions from the research. This move is employed so authors can present what can be implied from the interpretation and evaluation of results, which may include recommendation for future research or implication to solve the problem mentioned in earlier sections. The move may begin with phrases such as “It can be concluded that...”, “The findings suggest that...”, “This implies that...”, or “Future studies should consider...”. There are two VNRA having this move, so it is also optional. An example is provided below.

Future research could address these limitations by expanding the dataset and incorporating more granular measures of FinTech services. (VNRA08)

4.4.2 Move-Step Structure in the Results Sections of VNRA

The results show that 24 Results sections of VNRA commence with Move 12, involving setting up the section with methodological context. The highly frequent use of this step at the beginning indicates that most Vietnamese researchers prefer to provide readers with necessary contextual details before stating the results. Move 13 starts the remaining six VNRA, showing that a group of Vietnamese writers tend to start directly with empirical outcomes, ignoring contextual background or procedural information.

Turning to closing moves/steps, 14 VNRA end with Move 13, maintaining a neutral voice by merely reporting results without interpretation or commentary. Eight VNRA close with M14S1, indicating a rhetorical shift toward interpretation of results. This approach can help readers understand the significance of the reported data. Move 12 ends seven VNRA, suggesting a return to preparatory or procedural content. Only one VNRA closes with M14S3, which allows researchers to assess the validity of strength of the findings. However, the rarity in use of this closing step may be because Vietnamese researchers tend to leave their judgements on the reported data in the Discussion sections.

These findings indicate a dominant pattern in which the majority of Vietnamese researchers open the section by providing background information and end it by straightforwardly stating the data. Table 4.30 presents the opening move/step and closing move/step in the Results sections of VNRA.

Table 4.30 The opening and closing moves/steps in the Results sections of VNRA

Opening moves/steps	No. of RAs	Closing moves/steps	No. of RAs
Move 12	24 (VNRA01, VNRA02, VNRA03, VNRA04, VNRA05, VNRA07, VNRA09, VNRA10, VNRA11, VNRA12, VNRA14, VNRA15, VNRA16, VNRA18, VNRA19, VNRA20, VNRA21, VNRA22, VNRA23, VNRA25, VNRA27, VNRA28, VNRA29, VNRA30)	Move 13	14 (VNRA01, VNRA03, VNRA05, VNRA07, VNRA08, VNRA09, VNRA10, VNRA12, VNRA13, VNRA15, VNRA16, VNRA17, VNRA27, VNRA28)
Move 13	6 (VNRA06, VNRA08, VNRA13, VNRA17, VNRA24, VNRA26)	M14S1	8 (VNRA02, VNRA04, VNRA14, VNRA18, VNRA22, VNRA25, VNRA26, VNRA30)
		Move 12	7 (VNRA06, VNRA11, VNRA19, VNRA21, VNRA23, VNRA24, VNRA29)
		M14S3	1 (VNRA20)

The findings show that moves in the Results sections of VNRA only follow cyclical patterns. The cyclical pattern of VNRA were distinct, as each exhibited a unique cyclical pattern. The fact that all the Results sections of VNRA follow cyclical patterns are similar to Yang and Allison (2003) who found that the characteristic of cyclicity appeared in all RAs of their corpus. Table 4.31 presents details on move patterns found in the Results sections of VNRA.

Table 4.31 Move patterns in the Results sections of VNRA

Linear patterns	No. of RAs	%	Cyclical patterns	No. of RAs	%
TOTAL	0	0%	TOTAL	30	100%

4.4.3 Comparison of Moves and Steps in the Results Sections of VNRA and ELFRAs

Table 4.32 illustrates the similarities and differences of status of moves and steps in the Results of VNRA and ELFRAs.

Table 4.32 The status of moves and steps in the Results sections of VNRA and ELFRAs

Move-step	VNRA			ELFRAs			p-value
	No. of RAs	%	Status	No. of RAs	%	Status	
Move 12: Preparatory information	30	100%	Obl.	29	96.67%	Con.	.312
Move 13: Reporting results	30	100%	Obl.	30	100%	Obl.	1.000
Move 14: Commenting on results	28	93.33%	Con.	25	83.33%	Con.	.188
M14S1: Interpreting results	25	83.33%	Con.	24	80%	Con.	.703
M14S2: Comparing results with literature	7	23.33%	Opt.	9	30%	Opt.	.506
M14S3: Evaluating results	6	20%	Opt.	4	13.33%	Opt.	.411
M14S4: Accounting for results	7	23.33%	Opt.	6	20%	Opt.	.715
Move 15: Disproving alternative explanations	1	3.33%	Opt.	13	43.33%	Opt.	<.001*
M15S1: Describing process of changing a research condition	1	3.33%	Opt.	12	40%	Opt.	<.001*
M15S2: Describing results of changing a research condition	1	3.33%	Opt.	11	36.67%	Opt.	<.001*
M15S3: Interpreting results of changing a research condition	1	3.33%	Opt.	12	40%	Opt.	<.001*
Move 16: Summarizing results	0	0%	Opt.	4	13.33%	Opt.	.111
Move 17: Evaluating the study	1	3.33%	Opt.	2	6.67%	Opt.	.515
M17S1: Indicating limitations	1	3.33%	Opt.	0	0	Opt.	.155
M17S2: Indicating significance/advantage	1	3.33%	Opt.	2	6.67%	Opt.	.515
Move 18: Deductions from the research	1	3.33%	Opt.	1	3.33%	Opt.	1.000

Obl.: Obligatory, Con.: Conventional, Opt: Optional,

*: statistically significant difference

Move 12 and Move 13 are both widely used in both corpora. Move 12 is **obligatory** in VNRA (100%) and **conventional** in ELFRAs (96.67%), showing no significant difference ($p = .312$). Move 13 is **obligatory** in both groups (100%), indicating universal recognition of its rhetorical essence ($p = 1.000$). **Move 14** appears in 93.33% of VNRA and 83.33% of ELFRAs. **M14S1** is highly common (83.33% in VNRA and 80% in ELFRAs), while M14S2, M14S3, and M14S4 occur less frequently and are **optional** in both groups. None of these differences are statistically significant. A significant distinction is seen in **Move 15**. While this move is rare in VNRA (only 3.33%), it is present in **43.33%** of ELFRAs. All three of constituent steps under this move are statistically more frequent in ELFRAs ($p < .001$), suggesting a notable contrast in

rhetorical emphasis. **Move 16** occurs only in ELFRAs (13.33%) and disappeared in VNRAAs, although the difference is not statistically significant ($p = .111$). **Move 17** and **Move 18** were used modestly in both corpora, appearing in less than 10% of articles overall. All of their steps are considered **optional** and show no significant variation between the two groups.

The findings suggest that both groups of researchers mainly rely on core moves, particularly Move 12 and Move 13 to present results clearly. Besides, the similar use of **Move 14** and its steps shows that both groups appreciate interpretation on results, but less emphasis is placed on comparing results with prior studies, **evaluating them** or explaining their causes. The remarkable contrast in the use of Move 15 is worth considering. Its significantly higher employment in ELFRAAs indicates that other NNES writers often make efforts to address alternative interpretations or methodological criticisms, an important feature to demonstrate rigor and reliability of the reported results. On the contrary, the minimal use of this move in VNRAAs suggests that this approach has not been widespread in Vietnamese academic writing, potentially leaving gaps in argumentative strength. Finally, the rare inclusion of Move 16, Move 17, and Move 18 in both corpora reflects that they both appreciate a more concise and straightforward reporting style. Figure 4.7 illustrates the employment of the five moves in the Results of VNRAAs and ELFRAAs.

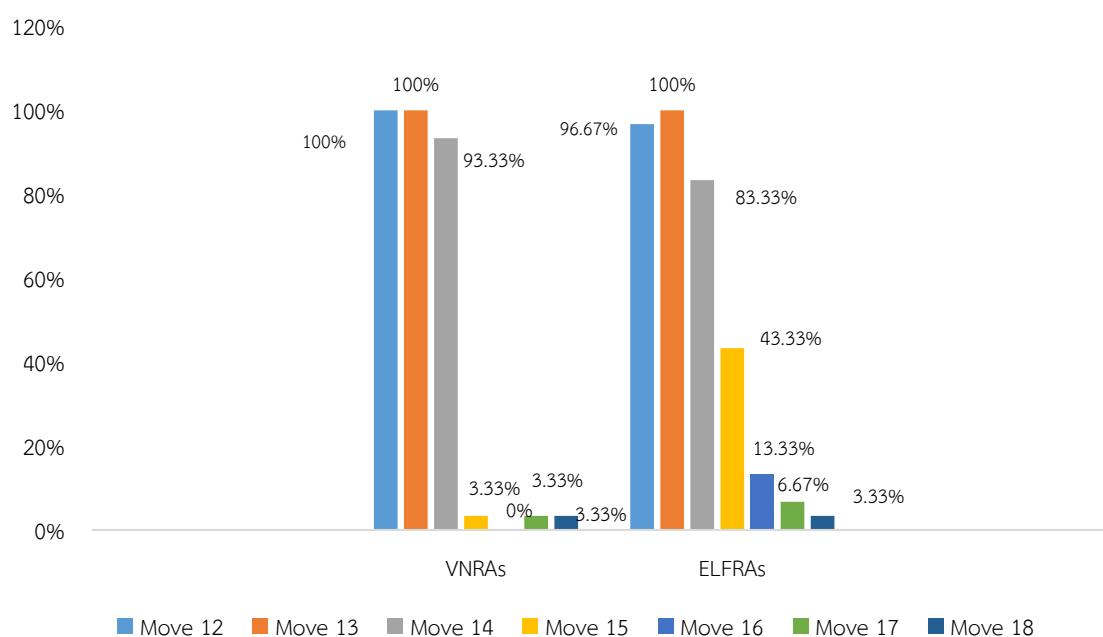


Figure 4.7 Seven moves in the Results sections of VNRAAs and ELFRAAs

Table 4.33 illustrates the similarities and differences of status of moves and steps in the Results sections of VNRA and ELFRAs.

Table 4.33 The similarities and differences of status of moves and steps in the Results sections of VNRA and ELFRAs

Move/Step	VNRA	ELFRAs
Obligatory (100%)	Move 12: Preparatory information Move 13: Reporting results	Move 13: Reporting results
Conventional (60% -99%)	Move 14: Commenting on results M14S1: Interpreting results	Move 12: Preparatory information Move 14: Commenting on results M14S1: Interpreting results M14S2: Comparing results with literature
	M14S2: Comparing results with literature M14S3: Evaluating results M14S4: Accounting for results	M14S3: Evaluating results M14S4: Accounting for results
	Move 15: Disproving alternative explanations* M15S1: Describing process of changing a research condition* M15S2: Describing results of changing a research condition* M15S3: Interpreting results of changing a research condition*	Move 15: Disproving alternative explanations* M15S1: Describing process of changing a research condition* M15S2: Describing results of changing a research condition* M15S3: Interpreting results of changing a research condition*
Optional (<60%)	Move 16: Summarizing results Move 17: Evaluating the study M17S1: Indicating limitations M17S2: Indicating significance/advantage Move 18: Deductions from the research	Move 16: Summarizing results Move 17: Evaluating the study M17S1: Indicating limitations M17S2: Indicating significance/advantage Move 18: Deductions from the research

*: statistically significant difference

Table 4.34 exhibits the occurrence of all the moves and steps of the Results sections of VNRA and ELFRAs.

Table 4.34 The occurrence of all the moves and steps of the Results sections in VNRA and ELFRAs

Move/Step	VNRA		ELFRAs		p-value
	Occur.	%	Occur.	%	
Move 12: Preparatory information	90	18.63%	154	24.06%	<.001*
Move 13: Reporting results	151	31.26%	187	29.22%	.116
Move 14: Commenting on results	107	22.15%	109	17.03%	.940
M14S1: Interpreting results	91	18.84%	84	13.13%	.648
M14S2: Comparing results with literature	14	2.90%	18	2.81%	.601
M14S3: Evaluating results	12	2.48%	5	0.78%	.431
M14S4: Accounting for results	10	2.07%	19	2.97%	.797

Move/Step	VNRA		ELFRA		p-value
	Occur.	%	Occur.	%	
Move 15: Disproving alternative explanations	1	0.21%	13	2.03%	<.001*
M15S1: Describing process of changing a research condition	1	0.21%	15	2.34%	<.001*
M15S2: Describing results of changing a research condition	1	0.21%	13	2.03%	<.001*
M15S3: Interpreting results of changing a research condition	1	0.21%	13	2.03%	<.001*
Move 16: Summarizing results	0	0%	5	0.78%	.040*
Move 17: Evaluating the study	1	0.21%	2	0.31%	.297
M17S1: Indicating limitations	1	0.21%	0	0%	.317
M17S2: Indicating significance/advantage	1	0.21%	2	0.31%	.557
Move 18: Deductions from the research	1	0.21%	1	0.16%	1.000
TOTAL	483	100%	640	100%	

Occur.: Occurrence

*: statistically significant difference

Move 12 occurred significantly more often in ELFRA (154 instances, 24.06%) than in VNRA (90 instances, 18.63%), with a statistically significant difference ($p < .001$). Move 13 was used 151 times in VNRA and 187 times in ELFRA, accounting for 31.26% of VNRA and 29.22% of ELFRA. However, the difference between groups was not statistically significant ($p = .116$). Move 14 shows a similar overall occurrence in both corpora: 107 times (22.15%) in VNRA and 109 times (17.03%) in ELFRA, with no statistically significant differences across any step. M14S1 occurred the most frequently in both groups, while M14S2, M14S3, and M14S4 were used more restrictively. As a result of the significant difference in the use of Move 15 and its steps, their occurrence also differs between the two corpora. The move was found one time in VNRA but 13 times in ELFRA ($p < .001$). The occurrence of the three steps were also employed in a similar pattern and therefore statistically significant difference was found among the two datasets. Move 16 was completely absent in VNRA but occurred five times in ELFRA (0.78%), with a significant difference ($p = .040$), suggesting that ELFRA are more likely to include recapitulatory statements. Move 17 and Move 18 were infrequent in both groups and did not differ significantly.

4.4.4 Comparison of Move-Step Structure in the Results Sections of VNRA and ELFRA

Table 4.35 presents the summary of the opening move/step and ending move/step in the Results sections of VNRA and ELFRA.

Table 4.35 The opening and closing moves/steps in the Results sections of VNRAs and ELFRAs

Opening moves/steps	No. of VNRA	No. of ELFRAs	Closing moves/steps	No. of VNRA	No. of ELFRAs
Move 12	24	29	Move 13	14	6
Move 13	6	1	M14S1	8	10
			Move 12	7	2
			M14S3	1	0
			M15S3		6
			Move 16		4
			M14S1		1
			M15S1		1

Move 12 and Move 13 are both opening moves in the two corpora. Move 12 was used more dominantly to open the Results sections, while Move 13 was another optional selection. This indicates a strong preference across both corpora to begin the Results section by stating main findings or summarizing key results.

However, more **variation is observed in closing moves/steps**. ELFRAs show a broader range of closing strategies, which may reflect differing understandings of how to persuasively conclude a Results section. The relatively high use of **M14S1** in ELFRAs suggests a stronger preference toward interpretive commentary as a transitional bridge to the Discussion sections. The presence of **less conventional closings** such as M15S3 or Move 16 in ELFRA but not VNRA may indicate various academic writing practices influenced by different linguistic and cultural norms.

Table 4.36 showcases move patterns found in the Results sections of VNRA and ELFRAs. The data show that linear move patterns were employed at much lower percentage than cyclical patterns in both VNRA and ELFRAs. The complete absence of linear patterns in VNRA and its limited use in ELFRAs suggest that both groups of researchers tend to organize their findings in a recursive manner, cycling between presenting, commenting, interpreting, and potentially justifying results. This remarkable dependence on the use of cyclical patterns may reflect the sophisticated rhetorical requirements in composing the Results sections, where writers need to present a finding and immediately follow it with explanation, comparison, or evaluation, then start a new sequence of this writing process.

Table 4.36 Move patterns found in the Results sections of VNRA and ELFRAs

Linear patterns	VNRA		ELFRAs	
	No. of RAs	%	No. of RAs	%
TOTAL	0	0%	2	6.67%
Cyclical patterns	VNRA		ELFRAs	
	No. of RAs	%	No. of RAs	%
TOTAL	30	100%	28	93.33%

Figure 4.8 presents the proportion of cyclical and linear move patterns in the Results sections of VNRA and ELFRAs.

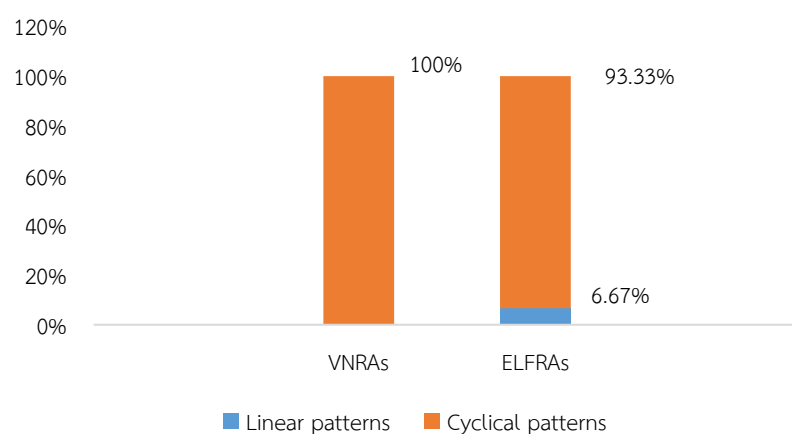


Figure 4.8 The proportion of cyclical and linear move patterns in the Results sections of VNRA and ELFRAs

4.5 The Discussion Sections

The percentage agreement between the two inter coders is presented to consolidate the reliability of the analysis. Table 4.37 shows the percentage agreement of the analysis of moves and steps in the Discussions of VNRA and ELFRAs.

Table 4.37 Percentage agreement of the analysis of moves and steps in the Discussions of VNRA's and ELFRA's

VNRA's				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	817	811	6	99.26%
The present researcher	814			
ELFRA's				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	724	717	8	98.90%
The present researcher	713			

The proposed framework for analyzing the Discussion sections which is based on Yang and Allison's (2003) remained unchanged after the initial coding of six RAs. The Discussion sections of BFRAs have seven moves, which is consistent with the original framework. In addition, Move 22 has four steps, Move 24 has three steps, and Move 25 has three steps. Similar to Yang and Allison's (2003), some moves in the Discussion sections are overlapped with those in the Results component, mainly Reporting results and Commenting on results.

4.5.1 Moves and Steps in the Discussion Sections of VNRA's

The analysis of the Discussion sections in 30 VNRA's generated the status of each move and step, and their occurrence detailed in Table 4.38.

Table 4.38 The number of VNRA's in which move, or step occur, their status, and occurrence (N=30)

Move-step	No. of RA's	Freq.	Status	Occur.	%
Move 19: Background information	17	56.67%	Optional	35	5.54%
Move 20: Reporting results	30	100%	Obligatory	149	23.58%
Move 21: Summarizing results	1	3.33%	Optional	1	0.16%
Move 22: Commenting on results	30	100%	Obligatory	141	22.31%
M22S1: Interpreting results	24	80%	Conventional	71	11.23%
M22S2: Comparing results with literature	27	90%	Conventional	121	19.15%
M22S3: Accounting for results	22	73.33%	Conventional	65	10.28%
M22S4: Evaluating results	7	23.33%	Optional	9	1.42%
Move 23: Summarizing the study	0	0%	Optional	0	0%
Move 24: Evaluating the study	4	13.33%	Optional	4	0.63%
M24S1: Indicating limitations	2	6.67%	Optional	2	0.32%
M24S2: Indicating significance/advantage	3	10%	Optional	3	0.47%
M24S3: Evaluating methodology	0	0%	Optional	0	0%
Move 25: Deductions from the research	9	30%	Optional	15	2.37%
M25S1: Making suggestions	4	13.33%	Optional	8	1.27%
M25S2: Recommending further research	3	10%	Optional	3	0.47%

Move-step	No. of RAs	Freq.	Status	Occur.	%
M25S3: Drawing implications	4	13.33%	Optional	5	0.79%
TOTAL				632	100%

The Discussion sections of VNRA have seven moves: Move 19: Background information, Move 20: Reporting results, Move 21: Summarizing results, Move 22: Commenting on results, Move 23: Summarizing the study, Move 24: Evaluating the study, and Move 25: Deductions from the research. The two core moves of the section are Move 20: Reporting results and Move 22: Commenting on results, which are both obligatory. These findings are consistent with Yang and Allison's (2003) in that Commenting on results is the most frequent move in the Discussion sections. However, they found that Reporting results was quasi-obligatory because it occurred in all Discussion sections but one. The other five moves are all optional, which also aligns with Yang and Allison (2003) who found that those moves were not always present in the corpus. Additionally, there are three conventional and seven optional steps. The following section will explain the definition of each move and step, interpret their communicative purposes, and provide examples for each step as well as the common linguistic features that help identify them. For the frequency of each move and step, refer to Table 4.38 above.

Move 19: Background information. This move provides contextual or methodological information needed before presenting the results so they can be easily understood. Details given in this move can be research objectives, variables, or research conditions restated. It happened in 17 VNRA, accounting for 56.67%, therefore an optional move. Below is an example of this move.

- (1) Our proposed research model was built from the ISS model (DeLone & McLean, 2003). Through empirical research at HCM city, we tested our model for Internet Banking and Mobile Banking services. The empirical results affirmed that our model was suitable to apply for Internet Banking and Mobile Banking services. There was only one hypothesis for Internet Banking service being rejected. (VNRA04)

Move 20: Reporting results. This move shortly presents key findings of the study objectively, normally referring to tables, figures or statistics without interpretation. Phrases used to indicate this move include "The results show that", "Table x indicates that", or "A significant correlation was found between...". This move was employed in all VNRA, leading to its status as obligatory. Below is an example of Move 20.

- (2) The results in Table 5 show that most of the hypotheses are accepted at the 1% level (99% confidence level), especially H3, which is significant at the 5% level (95% confidence level). The regression coefficient shows that the impact of H1 is 0.737, which is the largest among all factors. The factors strongly influenced by H4, H5, and H2 have standardized regression coefficients of 0.701, 0.618, and 0.348, respectively. The level of impact of H3 is the lowest, with a standardized regression coefficient of 0.192. (VNRA13)

Move 21: Summarizing results. Move 21 was used in the context that overall results are shared first, then each of specific findings is stated and interpreted later. In other words, this move provides a condensed account of the main results, mainly acting as a transition leading to further interpretation or discussion. Only one VNRA was seen to have this move, suggesting that this move is just optional. This move is illustrated by the following example.

- (3) The empirical results affirmed that our model was suitable to apply for Internet Banking and Mobile Banking services. There was only one hypothesis for Internet Banking service being rejected. (VNRA04).

Move 22: Commenting on results. In this move, writers offer critical evaluations to the results to highlight their meaning and significance. Four strategies are used through the following steps: M22S1: Interpreting results, M22S2: Comparing results with literature, M22S3: Accounting for results, and M22S4: Evaluating results. This move was found to be a central and obligatory move in the corpus of VNRA, similar to Yang and Allison (2003). Furthermore, it was also recycled several times in one Discussion section.

M22S1: Interpreting results. In this step, authors explain the meaning of the findings in connection with the research questions, variables or theoretical expectations. Some common phrases used to announce this step are “These findings suggest that”, “This result indicates that”, “It can be interpreted that”, “This means”, or “This implies”. It is observed that those linguistic signals are in present simple tense, either in active or passive voices. This step was found in 24 VNRA, contributing to 80% of the total, therefore a conventional step. An example of this step is presented below.

- (4) **This means that** advances in technology and different ways to make money have not been very useful and have hurt competitiveness. (VNRA20)

M22S2: Comparing results with literature. This step is employed so authors can compare the findings of their study with those of previous works, then showing agreement or disagreement. Some common linguistic features are found in this step: be + adjective (e.g. be consistent with, be similar to), or verbs (e.g. align with, agree with, be supported by). This step is conventional because 27 VNRA (90%) were found to have it. Below is an example.

- (5) This result **is consistent with** the opinions of Sayek (2009) as well as Do et al. (2020). (VNRA17)

M22S3: Accounting for results. In this step, researchers explain the reasons for the results obtained, clarifying potential causes for unexpected outcomes or differences from previous studies. Phrases such as “This may be due to...”, “One possible explanation is...”, “This can be attributed to...”, and “Because...” are linguistic clues to realize this step. Twenty-two VNRA (73.33%) employed this step, making it conventional. Here is an example of M22S3.

- (6) **This is understandable** since the capital structures of those firms are usually defined for long-term and closely linked with the business strategies of the firms. (VNRA29)

M22S4: Evaluating results. This step aims to evaluate the results of the study reported by commenting on their strengths and weaknesses. Phrases such as “The results are significant because...”, “These findings provide strong evidence for...”, “This result is particularly noteworthy...”, and “The robustness of the results confirms...” can be found to signal this step. Seven VNRA (23.33%) own this step, leading to it being optional. An example is shown below.

- (7) These findings **unify the reality** of the changing trend of state ownership in the non- financial companies listed in Vietnam, as shown in Table 3. (VNRA14)

Move 23: Summarizing the study. Authors employ this move to give a brief summary of the whole study conducted. Linking words such as “To sum up...”, “To summarize”, “In summary”, and “In short” are normally used in this move. No instance of this move was found in the corpus of VNRA, indicating its optional status. As a result, one instance of Move 23 found in the ELFRAs corpus is presented below instead.

- (8) In addition, the current research work assesses the potential impact of a change in the tax system from work to resources on the development of

a social banking framework at various scales. Moreover, this paper illustrates the implications of a tax shift and its role as a powerful transformer of system change to assess its challenges and limitations. (ELFRA30)

Move 24: Evaluating the study. This move is to evaluate the whole study conducted, highlighting its limitations, contributions, or evaluating its methodology. Subsequently, it can be established by three steps: M24S1: Indicating limitations, M24S2: Indicating significance/advantage, and M24S3: Evaluating methodology. This is an optional move because it was found only in four VNRAAs (13.33%)

M24S1: Indicating limitations. This step aims to identify the limitations of the research conducted. Commonly used language for this step may include “One limitation of this study is...”, “This study is limited by...”, “A potential weakness is...”, and “It should be noted that...” This optional step was employed in two VNRAAs (6.67%). The following is an example.

- (9) While the findings are promising, they are **not without limitations**. One significant challenge is the potential bias in self-reporting by companies regarding their sustainability achievements. (VNRA08)

M24S2: Indicating significance/advantage. The function of this step is to emphasize the significance, advantage or novelty of the study examined either in dealing with current real-world problems or adding new insights to the current body of literature. Words such as “value”, “benefit”, “advantage”, or “essential” can be found in this step. M24S2 was used in three VNRAAs (10%), so it is just optional. This step is illustrated in the following example.

- (10) This study **provides evidence** that earnings management on an accrual basis may no longer achieve the desired goal during severe financial distress. (VNRA16)

M24S3: Evaluating methodology. In this step, authors justify the research methodology chosen, criticizing its strengths and weaknesses. Words found in this step may include “design”, “model”, or “approach”. Similar to Move 23, there is no example of M24S3 found in VNRAAs, therefore an example of this step in ELFRAAs is presented below instead.

In our study, we could not match each ISIN with an account in the various ETS systems. Since the accounts from each market are disjointed, this would require a specific effort to match multiple financial and non-financial statements. Focusing on one market could be more efficient. (ELFRA02)

Move 25: Deductions from the research. This move is employed for authors to present what can be implied from the interpretation and evaluation of results. This move can be accomplished through a maximum of three steps: M25S1: Making suggestions, M25S2: Recommending further research, and M25S3: Drawing implications. Move 25 is an optional move since it was found in nine VNRA's (only 10%).

M25S1: Making suggestions. Writers can employ this step to offer practical solutions to tackle existing issues in the field. Additionally, it can be used to provide research-based guidelines drawn from research findings so other researchers can avoid encountering similar challenges in their own work. Words such as “recommend”, “suggest”, or modal verbs “have to”, “need to” are normally used in this step. M25S1 is optional since it was employed in four VNRA's (13.33%). The step is demonstrated in an example below.

- (11) Therefore, commercial banks **need to** focus on information quality, system quality, and service quality, especially system quality to develop Mobile Banking because the more satisfied customer may lead to more using this service. (VNRA04)

M25S2: Recommending further research. In this step, researchers suggest some possible areas for future studies to be conducted. It is signaled by some phrases such as “Future studies could explore...”, “Further research is needed to...”, “It would be interesting to investigate...”, or “Subsequent research should...”. It was used in three VNRA's (10%), therefore an optional step. Its instance is provided below.

- (12) Generalized Multinomial Logit (GMNL) model by Fiebig, Keane, Louviere, and Wasi (2010) is suggested for **future research** to investigate the effect of bank support and family involvement. (VNRA30)

M25S3: Drawing implications. This step allows researchers to propose some recommendations for stakeholders or policymakers to consider so that changes, modifications, or innovations will be made to the current banking and finance system. Some phrases can be used to indicate this step such as “These findings imply that...”, “This research highlights the need for...”, “An implication of this study is...”, and “The results have important implications for...”. It was found in four VNRA's (13.33%), making it an optional step. Illustrated below is an example.

- (13) Therefore, **policymakers should** pay close attention to GPR and derive certain measures should they want a more stable stock market. (VNRA28)

4.5.2 Move-Step Structure in the Discussion Sections of VNRA

Regarding specific opening and closing steps, the findings show that Move 19 and Move 20 are the two most common opening moves, each starts 15 and 14 VNRA, respectively. It implies that either presenting background information or reporting results is important to attract audience. Another VNRA commences with M22S2: Comparing results with literature, which is a rare instance reflecting personal writing preference of authors. Besides, M22S1: Interpreting results is the most prevalent closing option, with nine VNRA ending their Discussion sections in this way. This finding reveals that Vietnamese researchers tend to emphasize the meaning and implications of findings rather than leaving them open to interpretation by the readers. Following this, six VNRA end with M22S2: Comparing results with literature, showing that relating or situating reported studies with previous work is also a common ending strategy. Four VNRA employed Move 20: Reporting results as a closing step, which indicates a descriptive approach. Other less frequently used closing steps include M22S3: Accounting for results (three VNRA), M25S1: Making suggestions (three VNRA), M25S2: Recommending further research (three VNRA), and M25S3: Drawing implications (two VNRA). These less common steps suggest that Vietnamese researchers occasionally highlight and integrate explanations, practical solutions, limitations, directions for future inquiry, or implications into the closing position of the Discussion sections. Table 4.39 presents the opening and closing moves/steps in the Discussion sections of VNRA.

Table 4.39 The opening and closing moves/steps in the Discussion sections of VNRA

Opening moves/steps	No. of RA	Closing moves/steps	No. of RA
Move 19	15 (VNRA04, VNRA05, VNRA08, VNRA09, VNRA10, VNRA12, VNRA14, VNRA18, VNRA19, VNRA23, VNRA24, VNRA25, VNRA26, VNRA27, VNRA29)	M22S1	9 (VNRA10, VNRA12, VNRA15, VNRA16, VNRA20, VNRA21, VNRA23, VNRA24, VNRA25)
		M22S2	6 (VNRA09, VNRA11, VNRA17, VNRA26, VNRA27, VNRA29)
Move 20	14 (VNRA01, VNRA02, VNRA03, VNRA06, VNRA07, VNRA11, VNRA15, VNRA16, VNRA17, VNRA20, VNRA21, VNRA22, VNRA28, VNRA30)	Move 20	4 (VNRA03, VNRA06, VNRA14, VNRA19)
M22S2	1 (VNRA13)	M25S1	3 (VNRA04, VNRA13, VNRA18)
		M22S3	3 (VNRA01, VNRA07, VNRA22)
		M25S2	3 (VNRA05, VNRA08, VNRA30)
		M25S3	2 (VNRA02, VNRA28)

There is only one linear pattern found in the whole corpus, which is M17-M22 in VNRA01. The other VNRA follow various cyclical patterns, as illustrated in Table 4.40 below.

Table 4.40 Cyclical patterns in the Discussion sections of VNRA

VNRA	Cyclical pattern	VNRA	Cyclical pattern
VNRA02	(M20-M22) ² -M25	VNRA17	(M20-M22) ⁸
VNRA03	(M20-M22) ⁵ - M20	VNRA18	M19-(M20-M22) ⁴ -M19-M20-M25-(M20-M22) ⁴ -M25
VNRA04	M19-M21-M20-M22-M25-M20-M22-M20-M25	VNRA19	M19-M24-(M20-M22) ⁴ -M20
VNRA05	M19-M20-M22-M25-M20-M25		M20-M22-M19-M22-(M20-M22) ⁷ -M19-
VNRA06	(M20-M22) ³ -M20	VNRA20	(M20-M22) ⁴
VNRA07	M20-M22-(M19-M20-M22) ³		(M20-M22) ¹¹
VNRA08	M20-M22-M19-M20-M22-M24-M25	VNRA21	(M20-M22) ³
VNRA09	M19-(M20-M22) ³ -M19-M20-M22-M24-M25-M24	VNRA22	M19-(M20-M22) ⁵
VNRA10	(M19-M20) ² -M22-M20-M22	VNRA23	M19-(M20-M22) ⁵
VNRA11	(M20-M22) ³	VNRA24	M19-(M20-M22) ³
VNRA12	M19-(M20-M22) ⁶	VNRA25	M19-(M20-M22) ⁶
VNRA13	(M22-M25) ² -M20-M22-M25	VNRA26	(M19-M20-M22) ³ -M25-M20-M22-M20-M25-
VNRA14	(M19-M20-M22) ² -(M19-M20) ²	VNRA27	M19-M20-M22
VNRA15	(M20-M22) ⁷		(M20-M22) ³ -M24-M25
VNRA16	M20-M22-M24-M22-(M20-M22) ⁵	VNRA28	M19-(M20-M22) ⁶
		VNRA29	M20-M22-M20-M25
		VNRA30	

The superscript means that the pattern in the parentheses occur x times (x = the superscript number).

Those cyclical patterns reflect the tendency of moves being repeated, forming sophisticated rhetorical trajectories. Especially, it can be seen that the sequence M20-M22 is likely to be the most recycled, suggesting an approach of reporting research results, then immediately commenting on them. That sequence was employed multiple times across a Discussion section, either preceding or following by other moves.

4.5.3 Comparison of Moves and Steps in the Discussion Sections of VNRA and ELFRAs

The status of moves and steps in the Discussion sections of VNRA and ELFRAs is presented in Table 4.41 below.

Table 4.41 The status of moves and steps in the Discussion sections of VNRA and ELFRAs

Move-step	VNRA			ELFRAs			p-value
	No. of RAs	%	Status	No. of RAs	%	Status	
Move 19: Background information	17	56.67%	Opt.	18	60%	Cont.	.762
Move 20: Reporting results	30	100%	Obl.	25	83.33%	Cont.	.018*
Move 21: Summarizing results	1	3.33%	Opt.	5	16.67%	Opt.	.069
Move 22: Commenting on results	30	100%	Obl.	29	96.67%	Cont.	.312
M22S1: Interpreting results	24	80%	Con.	22	73.33%	Cont.	.488
M22S2: Comparing results with literature	27	90%	Con.	26	86.67%	Cont.	.526

Move-step	VNRAs			ELFRAs			p-value
	No. of RAs	%	Status	No. of RAs	%	Status	
M22S3: Accounting for results	22	73.33%	Con.	15	50%	Opt.	.035*
M22S4: Evaluating results	7	23.33%	Opt.	2	6.67%	Opt.	.023*
Move 23: Summarizing the study	0	0%	Opt.	2	6.67%	Opt.	.148
Move 24: Evaluating the study	4	13.33%	Opt.	18	60%	Cont.	<.001*
M24S1: Indicating limitations	2	6.67%	Opt.	4	13.33%	Opt.	.343
M24S2: Indicating significance /advantage	3	10%	Opt.	17	56.67%	Opt.	<.001*
M24S3: Evaluating methodology	0	0%	Opt.	2	6.67%	Opt.	.148
Move 25: Deductions from the research	9	30%	Optional	18	60%	Cont.	.007*
M25S1: Making suggestions	4	13.33%	Optional	3	10%	Opt.	.635
M25S2: Recommending further research	3	10%	Optional	9	30%	Opt.	.034*
M25S3: Drawing implications	4	13.33%	Optional	9	30%	Opt.	.083

Obl.: Obligatory, Con.: Conventional, Opt: Optional

*: statistically significant difference

The seven moves were all employed in both corpora. The findings show that both groups of researchers heavily rely on Move 20: Reporting results and Move 22: Commenting on results as they are core moves in academic discussions. Specifically, they were the two most frequent moves in both corpora. One logical explanation for that phenomenon may be because the main function of the Discussion sections is to comment on the results by interpreting, accounting, and comparing them with previous studies (Yang & Allison, 2003). This finding aligns with several work in the literature such as Kanoksilapatham (2005), Amnuai (2012), Shi (2014), and Zhao (2023). Although some researchers may name the two moves differently such as “Statement of results” and “Consolidating results”, their functions resemble those of Move 20 and Move 22. In contrast, the limited use of Move 21: Summarizing results and Move 23: Summarizing the study in both groups suggests that summarizing may not be prioritized in the Discussion sections.

There are some noticeable differences between the two corpora, being supported with statistical data. To be specific, Move 20: Reporting results is the only obligatory move in the VNRAs corpus, but it is conventional in ELFRAs as its frequency in the two corpora is 100% and 83.33%, respectively ($p = .018$). This suggests that Vietnamese researchers tend to pay more attention to reminding readers of the reported findings before moving to further interpretation. In addition, Move 22: Commenting on results was highly used in both corpora (VNRAs: 100%, ELFRAs; 96.67%), but variations were observed at the step level. M22S1: Interpreting results and M22S2: Comparing with literature were conventional in both corpora with quite comparable percentage (VNRAs: 80%, 90%; ELFRAs: 73.33%, 86.67%), showing no statistically significant difference (p -values = .488, .526). However, M22S3: Accounting

for results occurred more frequently in VNRA (73.33%) than in ELFRAs (50%), with $p = .035$. This indicates that Vietnamese authors tried to present a course or an explanation of the findings so their results can be more rationalized. Another step-level difference is the use of M22S4: Evaluating results. This step was more prevalent in VNRA (23.33%) than in ELFRAs (6.67%). With $p = .023$, it can be implied that there was a greater use of critical judgement on reported findings by Vietnamese writers, assuming that they may avoid being too assertive.

There were even more noticeable disparities in the use of Move 24: Evaluating the study and Move 25: Deductions from the research between the two corpora. Move 24 was realized in only 13.33% of VNRA but 60% of ELFRAs ($p < .001$). Especially, M24S2: Indicating significance/advantage shows a dramatic difference (VNRA: 10%, ELFRAs: 56.67%, $p < .001$), implying that other NNES writers rhetorically emphasized more on the contribution of their research. Move 25 appears in 30% of VNRA, whereas its frequency doubles to 60% in ELFRAs ($p = .007$). This suggests that other NNES researchers are more inclined to provide deductions and recommendations. M25S2: Recommending further research was employed more remarkably in ELFRAs (30%) than in VNRA (10%) ($p = .034$). Figure 4.9 illustrates the employment of the three moves in the Discussion sections of VNRA and ELFRAs.

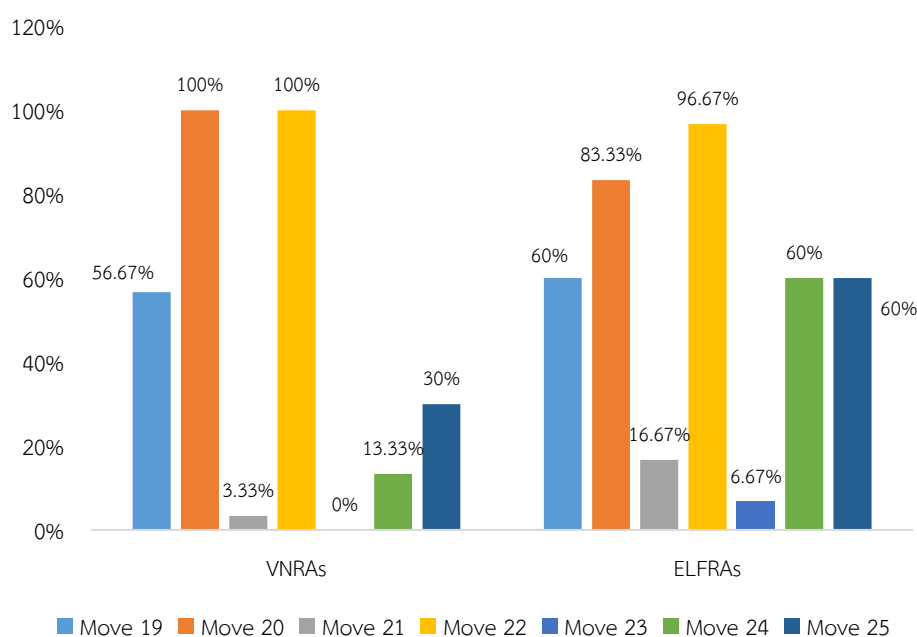


Figure 4.9 Three moves in the Discussion sections of VNRA and ELFRAs

In conclusion, the findings reflect that other NNEs writers are more confident to project their research significance and propose directions for future studies. Vietnamese researchers seem to focus more on explaining and justifying study results, possibly due to caution or cultural preferences for being modest in academic writing. Table 4.42 illustrates the similarities and differences of status of moves and steps in the Discussions of VNFRAs and ELFRAs.

Table 4.42 The similarities and differences of status of moves and steps in the Discussions of VNFRAs and ELFRAs

Move/Step	VNFRAs	ELFRAs
Obligatory (100%)	Move 20: Reporting results* Move 22: Commenting on results	
Conventional (60% -99%)	M22S1: Interpreting results M22S2: Comparing results with literature M22S3: Accounting for results*	Move 19: Background information Move 20: Reporting results* Move 22: Commenting on results M22S1: Interpreting results M22S2: Comparing results with literature Move 24: Evaluating the study* Move 25: Deductions from the research*
Optional (<60%)	Move 19: Background information Move 21: Summarizing results M22S4: Evaluating results* Move 23: Summarizing the study Move 24: Evaluating the study* M24S1: Indicating limitations M24S2: Indicating significance/advantage* M24S3: Evaluating methodology Move 25: Deductions from the research* M25S1: Making suggestions M25S2: Recommending further research* M25S3: Drawing implications	Move 21: Summarizing results M22S3: Accounting for results* M22S4: Evaluating results* M24S1: Indicating limitations M24S2: Indicating significance /advantage* M24S3: Evaluating methodology M25S1: Making suggestions M25S2: Recommending further research* M25S3: Drawing implications

*: statistically significant difference

Table 4.43 exhibits the occurrence of all the moves and steps of the Discussion sections of VNFRAs and ELFRAs.

Table 4.43 The occurrence of all the moves and steps of the Discussions in VNRAs and ELFRAs

Move/Step	VNRA		ELFRA		p-value
	Occur.	%	Occur.	%	
Move 19: Background information	35	5.54%	31	5.45%	.842
Move 20: Reporting results	149	23.58%	112	19.68%	.108
Move 21: Summarizing results	1	0.16%	5	0.88%	.088
Move 22: Commenting on results	141	22.31%	119	20.91%	.333
M22S1: Interpreting results	71	11.23%	58	10.19%	.287
M22S2: Comparing results with literature	121	19.15%	93	16.34%	.144
M22S3: Accounting for results	65	10.28%	36	6.33%	.031*
M22S4: Evaluating results	9	1.42%	2	0.35%	.066
Move 23: Summarizing the study	0	0%	2	0.35%	.154
Move 24: Evaluating the study	4	0.63%	28	4.92%	<.001*
M24S1: Indicating limitations	2	0.32%	4	0.70%	.393
M24S2: Indicating significance/advantage	3	0.47%	26	4.57%	<.001*
M24S3: Evaluating methodology	0	0%	2	0.35%	.154
Move 25: Deductions from the research	15	2.37%	25	4.39%	.056
M25S1: Making suggestions	8	1.27%	3	0.53%	.577
M25S2: Recommending further research	3	0.47%	11	1.93%	.048*
M25S3: Drawing implications	5	0.79%	12	2.11%	.122
TOTAL	632	100%	569	100%	

Occur.: Occurrence

*: statically significant difference

From the analysis, Move 20 and Move 22 are the two most frequent in both of the corpora, accounting for quite comparable proportion (23.58% and 22.31% in VNRA vs 19.68% and 20.91% in ELFRA). Within Move 22, M22S3 shows a statistically significant difference, occurring more frequently in VNRA (10.28%) than in ELFRA (6.33%) ($p = .031$). M22S1, M22S2, and M22S4 also happened more frequently in VNRA, but without statistical significance.

The occurrence of Move 24 is significantly more common in ELFRA (4.92%) compared to VNRA (0.63%) ($p < .001$). Especially, M24S2: Indicating significant/advantage is particularly more notable in ELFRA (4.57%) than in VNRA (0.47%) ($p < .001$). Together with the comparison of the total number of RA in which this step was employed, it suggests a different level of how researchers evaluate and criticize their work.

Move 25 also appeared more frequently in ELFRA (4.39%) than in VNRA (2.37%), although without statically significant difference. Within this move, M25S2: Recommending further research occurred significantly more often in ELFRA (1.93%) than in VNRA (0.47%) ($p = .048$).

Besides those dominant moves, Move 19, Move 21, and Move 23 occurred at quite similarly low percentage without notable differences. Overall, the results highlight that both groups rely heavily on reporting and commenting moves. However, while VNRAs show a greater favor of accounting for and interpreting results, ELFRAs display a stronger orientation of evaluating and offering future directions.

4.5.4 Comparison of Move-Step Structure in the Discussion Sections of VNRAs and ELFRAs

Table 4.44 presents the summary of the opening and closing moves/steps in the Discussion sections of VNRAs and ELFRAs.

Table 4.44 The opening and closing moves/steps in the Discussion sections of VNRAs and ELFRAs

Opening moves/steps	No. of VNRAs	No. of ELFRAs	Closing moves/steps	No. of VNRAs	No. of ELFRAs
Move 19	15	16	M22S1	9	2
Move 20	14	9	M22S2	6	5
M22S2	1	1	Move 20	4	2
M22S1		1	M25S1	3	1
M24S2		3	M22S3	3	3
			M25S2	3	8
			M25S3	2	4
			M24S2		4
			M24S3		1

Both groups of researchers employed Move 19: Background information and Move 20: Reporting results as the two most common opening ones, showing their vital role in initially impressing readers. Besides, other NNES writers were more flexible in choosing diverse opening moves and steps since some other steps such as M22S1: Interpreting results and M24S2: Indicating significance/advantage were also selected to begin ELFRAs. In terms of closing, while VNRAs most usually end with reporting and commenting moves and steps such as M22S1: Interpreting results (nine VNRAs), M22S2: Comparing with literature (six VNRAs), and Move 20: Reporting results (four VNRAs), ELFRAs tend to close with forward-looking and evaluative steps, particularly M25S2: Recommending further research (eight ELFRAs), M25S3: Drawing implications (four ELFRAs), and M24S2: Indicating significance/advantage (four ELFRAs). They also exhibit greater variety in their closing strategies compared to VNRAs. Table 4.45 showcases move patterns found in the Discussion sections of VNRAs and ELFRAs. For more details on cyclical patterns, please refer to Appendix C.

Table 4.45 Move patterns found in the Discussion sections of VNRAs and ELFRAs

Linear patterns	VNRA		ELFRA	
	No. of RAs	%	No. of RAs	%
M20-M22	1	3.33%	1	0.33%
M19-M20-M22			1	0.33%
M19-M20-M22-M25			1	0.33%
M20-M22-M24			1	0.33%
M22-M24-M25			1	0.33%
M20-M22-M24-M24			1	0.33%
M19-M22-M23-M24-M25			1	0.33%
TOTAL	1	3.33%	7	23.33%
Cyclical patterns	VNRA		ELFRA	
	No. of RAs	%	No. of RAs	%
TOTAL	29	96.67%	23	76.67%

Linear patterns are rare in both corpora, but more diverse in ELFRA. While only one VNRA employed the linear pattern, seven ELFRA used a various range of linear move patterns. On the contrary, cyclical move patterns are dominant in the two corpora, but with more frequency in VNRA (96.67% in VNRA vs 76.67% in ELFRA). In each corpus, each RA employed a different cyclical pattern, showing a great variation and complexity. Figure 4.10 presents the proportion of cyclical and linear move patterns in the Discussion sections of VNRA and ELFRA.

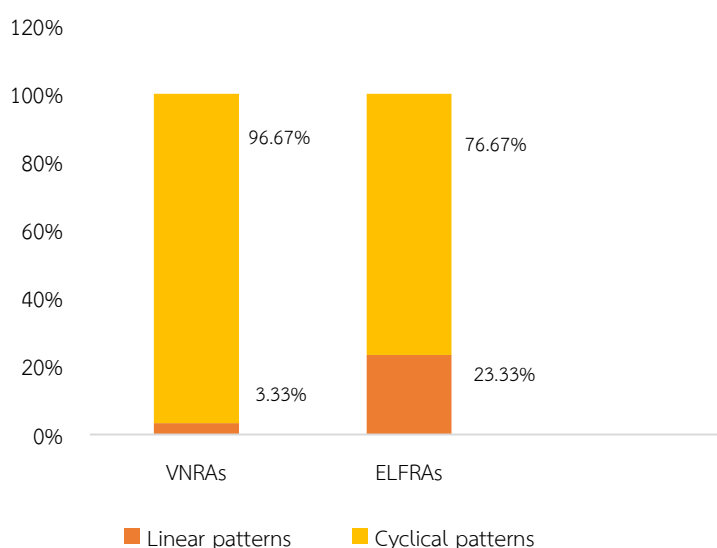


Figure 4.10 The proportion of cyclical and linear move patterns in the Discussion sections of VNRA and ELFRA

4.6 The Conclusion Sections

The percentage agreement between the two inter coders is presented to consolidate the reliability of the analysis. Table 4.46 shows the percentage agreement of the analysis of moves and steps in the Conclusions of VNRA and ELFRAs.

Table 4.46 Percentage agreement of the analysis of moves and steps in the Conclusions of VNRA and ELFRAs

VNRA				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	214	214	0	100%
The present researcher	214			
ELFR				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	289	289	0	100%
The present researcher	289			

The proposed framework for analyzing the Conclusion sections, which is based on Kanoksilapatham's (2023), remained unchanged after the initial coding of six RAs. The Conclusion sections of BFRAs have three moves, which is consistent with the original framework. Specifically, Move 26 has four steps, Move 27 has three steps, and Move 28 has two steps.

4.6.1 Moves and Steps in the Conclusion Sections of VNRA

The analysis of the Conclusion sections in 30 VNRA generated the status of each move and step, and their occurrence detailed in Table 4.47.

Table 4.47 The number of VNRA in which move, or step occurs, their status, and occurrence (N=30)

Move-step	No. of RAs	%	Status	Occur.	%
Move 26: Summarizing the study	27	90%	Conventional	31	14.35%
M26S1: Restating background	2	6.67%	Optional	2	0.93%
M26S2: Restating objectives	20	66.67%	Conventional	20	9.26%
M26S3: Restating methodology	12	40%	Optional	13	6.02%
M26S4: Restating findings	28	93.33%	Conventional	31	14.35%
Move 27: Evaluating the study	17	56.67%	Optional	20	9.26%
M27S1: Indicating significance	13	43.33%	Optional	14	6.48%
M27S2: Indicating limitations	6	20%	Optional	6	2.78%
M27S3: Evaluating methodology	2	6.67%	Optional	2	0.93%
Move 28: Deducting from the study	29	96.67%	Conventional	36	16.67%
M28S1: Recommending further studies	14	46.67%	Optional	14	6.48%
M28S2: Drawing implications	26	86.67%	Conventional	27	12.50%
TOTAL				216	100%

The Conclusion sections end a RA by reminding readers key points of the study reported. The Conclusion sections of VNRA consist of three moves: Move 26: Summarize the study, Move 27: Evaluating the study, and Move 28: Deducting from the study. The categorization of three moves for the Conclusion sections is not only in line with Kanoksilapatham (2023), but also with other works such as Yang and Allison (2003), Ye (2019), and Gao (2023). The three moves in Yang and Allison's (2003) were: Move 1: Summarizing the study, Move 2: Evaluating the study and Move 3: Deductions from the research. In Ye (2019), they were Move 10: Reviewing the present study, Move 11: Evaluating the present study, and Move 12: Promoting future research. In Gao (2023), the Conclusion sections were found to have: Move 1: Summarizing the study, Move 2: Indicating significance, and Move 3: Suggesting further research.

The fact that the summarizing move (Move 26) was conventional is not similar to Kanoksilapatham (2023) as she found it obligatory; however it is consistent with other previous studies such as Yang and Allison, 2003; Morales, 2012; Amnuai & Wannaruk, 2017; Dillera-Prejoles, 2025. In addition, Move 27 is optional, which is the least frequently used among the three moves. It is different from Kanoksilapatham's (2023) as she found it conventional. Move 28 is conventional, which aligns with Kanoksilapatham's (2023). Additionally, there are three conventional and six optional steps. The following section will explain the definition of each move and step, interpret their communicative purposes, and provide examples for each step as well as the common linguistic features that help identify this step. For the frequency of each move and step, refer to Table 4.47 above.

Move 26: Summarizing the study. This move was used to summarize the study reported to make sure that audiences recall the research background, objectives, methodology and findings. It also establishes the context for an argument to be subsequently developed in the next two moves (Kanoksilapatham, 2023). It was a conventional move in the Conclusion sections of VNRA as it appeared in 27 RAs, confirming its crucial and widely accepted position in academic writing. The fact that some Vietnamese researchers omit it may infer that they tend to integrate summary parts within earlier sections. To establish this move, writers can utilize the following four steps: M26S1: Restating background, M26S2: Restating objectives, M26S3: Restating methodology, and M26S4: Restating findings.

M26S1: Restating background. In this step, objectives of the study are briefly restated. Normally employed linguistic clues are verbs such as “present”, “investigate”, and nouns such as “research”, “study”, or “paper”. This step was found

only in two VNRA, contributing to 6.67%, therefore being optional. Below is an example.

- (1) Customer deposits are an important source of capital for commercial banks. (VNRA15)

M26S2: Restating objectives. This step revisits the initial aims of the study. Some linguistic clues employed in this step were “this study/research aims to/investigates/examines...”, “one of the key research goals”. It occurs in 20 RAs (66.67%), therefore a conventional step. An example is provided below.

- (2) This study **has explored** the significant role that FinTech can play in advancing sustainable development within the private sector. (VNRA08)

M26S3: Restating methodology. This step briefly reviews the research methods used in the study reported. Commonly seen phrases in this step are “this study uses/employs/involves...” or “data were collected”. Twelve VNRA, equivalent to 66.67% of the corpus, were found having this step, making it optional. Shown below is an example.

- (3) We **collected direct data** with official samples being at 567, through a convenient method. By using SmartPLS 3.2.9 software, our hypotheses were accepted. (VNRA03)

M26S4: Restating findings. It summarizes the key findings of the study, which can be explicitly presented by phrases such as “the findings suggest that...”, “the results indicate that...”, or “this study provides evidence that...”. This step is conventional in the corpus as it was found in 28 VNRA, accounting for 93.33%. It is similar to Kanoksilapatham’s (2003) in that this step is the most vital one under the move of restating finding, reaching the highest occurrence rate among all the four constituent steps. An instance of this step is as follows.

- (4) The regression **results obtained** from the FGLS method **show that** digitalization has a positive impact on the ROA of commercial banks in Vietnam. Secondly, the research team **found that** the credit risk index (CreditRisk) has a negative impact on the profitability (ROA) of commercial banks. Thirdly, the authors **also found that** the solvency ratio (Solvency) has a positive impact on ROA, meaning that when solvency increases, the ROA of commercial banks also increases. (VNRA01)

Move 27: Evaluating the study. The conclusion does not only present a summary of the study being reported but also offering evaluative comments on it (Kanoksilapatham, 2023). As a result, Move 27 assesses the significance, limitations and the rigor of methods used in the research. By utilizing this move, researchers propose their critical comments on their own study, constructing persuasive, logical and valid arguments. It appears in 17 VNRA, making up 56.67%, therefore an optional move. This move possesses three constituent steps: M27S1: Indicating significance, M27S2: Indicating limitations, and M27S3: Evaluating methodology.

M27S1: Indicating significance. In this step, the contribution and importance of the study are highlighted. They can be claimed via phrases such as “contribute to...”, “provide new insights into...”, “valuable resource”, and “enhance understanding of”. This is an optional step in the corpus because it was found in 13 VNRA, contributing to 43.33%. Below is an example.

- (5) Moreover, our study **serves as a valuable resource** for bank planners and managers, providing a comprehensive understanding of the factors that shape bank performance in the context of mobile banking in Vietnam. (VNRA24)

M27S2: Indicating limitations. This step acknowledges the constraints and weaknesses of the study, which normally begins by “several limitations”, “drawbacks”, or “constraints”. It was only found in six VNRA (20%), therefore an optional step. An example is provided below.

- (6) **Despite constraints related to** data availability and control variables, this study advances our comprehension of the intricate dynamics associated with the relationship between corporate governance and stock return volatility. (VNRA18)

M27S3: Evaluating methodology. This step discusses the effectiveness and potential issues of the methodology used in the research. Adjectives and adverbs are used to express attitudes of authors toward the chosen methodology such as “*robust(ly)*”, “*innovative(ly)*”, “*thorough(ly)*”, or “*appropriate(ly)*”. They often *highlight strengths* such as reliability and validity, while also acknowledging weaknesses such as small sample sizes, restricted contexts, or potential biases. This is an optional step because it was employed in only two VNRA (6.67%). Shown below is an example.

- (7) This study examines bank profitability ratios **more thoroughly** than earlier Vietnamese studies. It **validates prior results** and finds noteworthy variances in effect levels when mixing factors within various bank

segments. MBA and cost applications improve business margins, distinguishing this research from others. (VNRA21)

Move 28: Deducting from the study. This move extends the discussion by offering some directions for future research and further implications for policy makers. This move was found in 29 VNRA, contributing to 96.67%, leading to it being a conventional move. Accordingly, it can be established by the following two steps: M28S1: Recommending further studies, and M28S2: Drawing implications.

M28S1: Recommending further studies. This step implies some areas for other researchers to conduct in the future. There are some popular phrases used to signal this step such as “further studies”, “future research”, or “this study opens avenues for...”. It was found in 14 VNRA, making up 46.67% of the total, therefore an optional step. Below is an example of this step.

- (8) **Future research should** use a larger sample size so the findings would get better benefits. (VNRA24)

M28S2: Drawing implications. It discusses the broader impact of the research findings so that stakeholders or policy makers can execute some solutions for the current situations. This step can be signaled by phrases such as “propose/provide recommendations”, “suggest that”, or “can be applied to”. It was found in 26 VNRA, contributing to 86.67%, making it conventional. An example of this step is as follows.

- (9) Based on the above results, **we propose some recommendations** for commercial banks providing Internet Banking and Mobile Banking services to improve individual customer satisfaction, and also how to develop each service... (VNRA04)

4.6.2 Move-Step Structure in the Conclusion Sections of VNRA

Twenty-seven Conclusions of VNRA begin with Move 26, two Conclusions start with Move 27, and the other one commences with Move 28. Regarding specific opening and closing steps, it was found that M26S2: Restating objectives is the most common opening step, functioning in 19 out of 30 VNRA. This choice suggests that Vietnamese researchers might prefer to remind readers of original goals of the research. M26S4: Restating findings is also used to open the section in six VNRA, reflecting another option to place more emphasis on results rather than objectives when composing the Conclusion sections. Besides, other opening steps are much less frequent. M26S1: Restating background, M26S3: Restating methodology, M27S1: Indicating significance, M27S2: Indicating limitations, and M28S2: Drawing implications

are used once at the opening position. As for closing steps, M28S2: Drawing implications is the most frequent closing one, occurring in 16 VNRA. It can imply that Vietnamese researchers tend to finish their Conclusion sections by addressing the broader consequences or practical applications of their research, highlighting its contribution to the field. The second most common closing step is M28S1: Recommending further studies is used to end eight VNRA, indicating that recommendation is also an essential component in shaping the closing remarks of the Conclusion sections. A minority part of Vietnamese researchers chose to close the sections with other steps. Specifically, M26S4: Restating findings close three VNRA, M27S1: Indicating significance close two VNRA, and M27S2: Indicating limitations close one VNRA. Table 4.48 presents the opening and closing steps in the Conclusion sections of VNRA.

Table 4.48 The opening and closing steps in the Conclusion sections of VNRA

Opening steps	No. of RAs	Closing steps	No. of RAs
M26S2	19 (VNRA01, VNRA02, VNRA03, VNRA04, VNRA06, VNRA10, VNRA12, VNRA13, VNRA14, VNRA16, VNRA18, VNRA20, VNRA21, VNRA22, VNRA24, VNRA25, VNRA26, VNRA27, VNRA29)	M28S2	16 (VNRA01, VNRA03, VNRA04, VNRA06, VNRA10, VNRA11, VNRA12, VNRA16, VNRA17, VNRA18, VNRA19, VNRA20, VNRA23, VNRA25, VNRA27, VNRA30)
M26S4	6 (VNRA05, VNRA07, VNRA09, VNRA11, VNRA23, VNRA28)	M28S1	8 (VNRA02, VNRA13, VNRA14, VNRA15, VNRA22, VNRA24, VNRA26, VNRA28)
M26S1	1 (VNRA15)	M26S4	3 (VNRA05, VNRA07, VNRA09)
M26S3	1 (VNRA17)	M27S1	2 (VNRA08, VNRA21)
M27S1	1 (VNRA30)	M27S2	1 (VNRA29)
M27S2	1 (VNRA08)		
M28S2	1 (VNRA19)		

The findings show that moves in the Conclusion sections of VNRA follow both linear and cyclical patterns. Table 4.49 below presents details on move patterns found in the Conclusion sections of VNRA.

Table 4.49 Move patterns in the Conclusion sections of VNRA

Linear patterns	No. of RAs	%	Cyclical patterns	No. of RAs	%
M26-M28	8	26.67%	M26-M28-M27-M28	4	13.33%
M26-M27-M28	8	26.67%	M26-M27-M28-M27	2	6.67%
M27-M28	1	3.33%	M27-M28-M27	1	3.33%
M26	1	3.33%	M26-M27-M28-M26-M28	1	3.33%
M28	1	3.33%	M26-M28-M26-M28	1	3.33%
			M26-M28-M27	1	3.33%
			M26-M28-M26	1	3.33%
TOTAL	19	63.33%	TOTAL	11	36.67%

The result shows that linear patterns were more prevalent than cyclical sequences when they are employed in 19 VNRA. This finding is consistent with Yang and Allison's (2003) who found that most Conclusion sections have a linear structure. This preference showcases a conventional and reader-friendly approach to organize the Conclusion sections. Cyclical patterns are less common since they appear in ten VNRA. However, it still reflects an alternative rhetorical strategy that authors can revisit earlier moves. According to Yang and Allison (2003), the Summarizing the study move can be sometimes reiterated, leading to occasional instances of cycling structure. To be specific, authors can repeatedly use Move 26 to summarize different findings, followed by either Move 27 or Move 28 to highlight the significance of the research or inform future study. Throughout the corpus, M26-M28 and M26-M27-M28 were the two most common move patterns, each occurring in eight RAs. The two most dominant linear patterns demonstrate a relatively common strategy of first summarizing the study, then optionally evaluating it, and finally offering implications drawn from the study. The third most common move pattern, which is the most frequent cyclical one, was M26-M28-M27-M28, observed in four RAs.

4.6.3 Comparison of Moves and Steps in the Conclusion Sections of VNRA and ELFRAs

Details on each move and step in the Conclusion sections of ELFRAs were analyzed, then used to make comparison with those from the Conclusion of VNRA. First of all, the similarities and differences reported in terms of status are presented in Table 4.50 below.

Table 4.50 The status of moves and steps in the Conclusion sections of VNRA and ELFRAs

Move-step	VNRA			ELFRAs			p-value
	No. of RAs	%	Status	No. of RAs	%	Status	
Move 26: Summarizing the study	27	90%	Con.	30	100%	Obl.	.013*
M26S1: Restating background	2	6.67%	Opt.	11	36.67%	Opt.	.002*
M26S2: Restating objectives	20	66.67%	Con.	24	80%	Con.	.165
M26S3: Restating methodology	12	40%	Opt.	20	66.67%	Con.	.016*
M26S4: Restating findings	28	93.33%	Con.	24	80%	Con.	.100
Move 27: Evaluating the study	17	56.67%	Opt.	24	80%	Con.	.020*
M27S1: Indicating significance	13	43.33%	Opt.	16	53.33%	Opt.	.371
M27S2: Indicating limitations	6	20%	Opt.	19	63.33%	Con.	<.001*
M27S3: Evaluating methodology	2	6.67%	Opt.	1	3.33%	Opt.	.469
Move 28: Deducting from the study	29	96.67%	Con.	30	100%	Obl.	.155
M28S1: Recommending further studies	14	46.67%	Opt.	23	76.67%	Con.	.004*
M28S2: Drawing implications	26	86.67%	Con.	20	66.67%	Con.	.043*

Obl.: Obligatory, Con.: Conventional, Opt: Optional

*: statistically significant difference

Overall, both groups of researchers extensively employ Move 26: Summarizing the study, with 93.33% of VNRA and 100% of ELFRAs using this move, indicating a higher frequency of this move used by other NNEs researchers ($p = .013$). In addition, the higher frequency of steps under Move 26 was found in ELFRAs. To be specific, a statistically significant difference was found in the employment of M26S1: Restating background ($p = .002$) and M26S3: Restating methodology ($p = .016$). These findings reveal that other NNEs researchers tend to reinforce the background and methodological procedures of their study in their Conclusions. Besides, **M26S2: Restating objectives** and **M26S4: Restating findings** were also found more common in ELFRAs than in VNRA, though without statistical evidence.

As for Move 27: Evaluating the study, it is the least commonly used move in both corpora. However, while it is considered conventional in ELFRAs, it is just optional in VNRA. This finding is also supported by statistical evidence ($p = .020$). Noticeably, M27S2: Indicating limitations shows a statistically significant difference ($p < .001$) as it accounts for 63.33% in ELFRAs but only 20% in VNRA. This might suggest that other NNEs writers are more aware of critically self-reflecting on the weaknesses of their study. M27S1: Indicating significance and M27S3: Indicating limitations were also used differently between the two corpora, but statistical evidence is not so strong.

Move 28: Deducting from the study was highly dominant in both corpora (96.67% in VNRA and 100% in ELFRAs), presenting its central value in the Conclusion sections. However, statistically significant differences emerged in the use of both constituent steps: **M28S1: Recommending further studies** ($p = .004$) and **M28S2: Drawing implications** ($p = .043$). Both of them were used with greater regularity in ELFRAs than in VNRA. However, while Vietnamese researchers tend to offer more implications deducted from the results, other NNEs counterparts prefer to recommend potential directions for future studies. Figure 4.11 illustrates the employment of the three moves in the Conclusion sections of VNRA and ELFRAs.

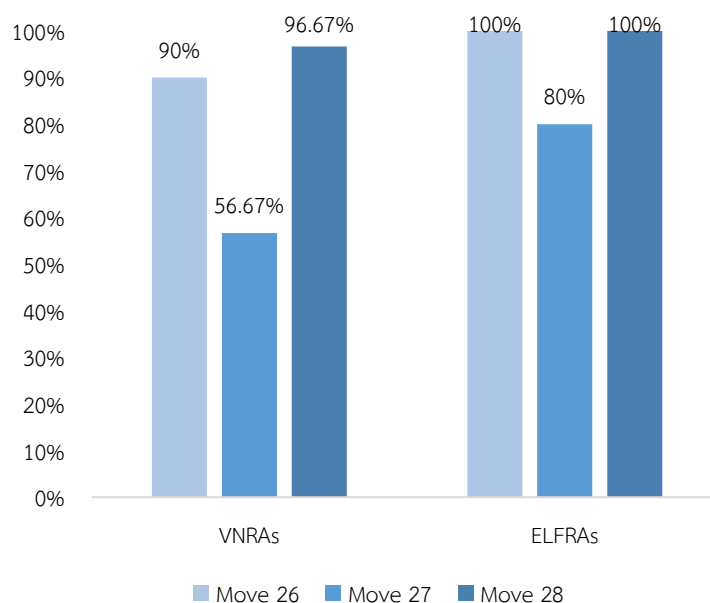


Figure 4.11 Three moves in the Conclusion sections of VNRA and ELFRA

Table 4.51 illustrates the similarities and differences of status of moves and steps in the Conclusions of VNRA and ELFRA.

Table 4.51 The similarities and differences of status of moves and steps in the Conclusions of VNRA and ELFRA

Move/Step	VNRA	ELFRA
Obligatory (100%)		Move 26: Summarizing the study* Move 28: Deducting from the study
Conventional (60% -99%)	Move 26: Summarizing the study*	
	M26S2: Restating objectives	M26S2: Restating objectives
	M26S4: Restating findings	M26S3: Restating methodology* M26S4: Restating findings
	Move 28: Deducting from the study	Move 27: Evaluating the study* M27S2: Indicating limitations*
Optional (<60%)	M28S2: Drawing implications*	M28S1: Recommending further studies* M28S2: Drawing implications*
	M26S1: Restating background*	M26S1: Restating background*
	M26S3: Restating methodology*	
	Move 27: Evaluating the study*	
	M27S1: Indicating significance	M27S1: Indicating significance
	M27S2: Indicating limitations*	
	M27S3: Evaluating methodology	M27S3: Evaluating methodology
	M28S1: Recommending further studies*	

*: statistically significant difference

Table 4.52 below exhibits the occurrence of all the moves and steps of the Conclusions of VNRA and ELFRAs. Move 26 was constantly used in both corpora, contributing to 14.02% in VNRA and 11.42% in ELFRAs, although this difference is not statistically significant ($p = .334$). M26S1, M26S2, and M26S3 were more repeatedly used in ELFRAs than in VNRA while M26S4 witnessed the opposite tendency. However, only the difference in occurrence of M26S1 between the two corpora was supported by statistical data ($p = .005$).

The total occurrences of Move 27 in VNRA were fewer than those in ELFRAs, (9.35% and 11.76%, respectively, $p = .044$). Especially, M27S2: Indicating limitations showed a greater distinction: 2.80% in VNRA compared 7.96% in ELFRAs ($p < .001$). Additionally, M27S1: Indicating significance occurred more in ELFRAs, while M27S3: Evaluating methodology was more frequent in VNRA.

Move 28 also occurred more often in ELFRAs (46 times) than in VNRA (36 times), though the difference was not statistically significant ($p = .172$). However, a significant variation appears in M28S1: Recommending future studies, which occurred more frequently in ELFRAs (10.73%) than in VNRA (6.54%) ($p = .004$). M28S2: Drawing implications was more commonly used in VNRA (12.62%) than in ELFRAs (7.27%), yet without statistical support ($p = .095$).

Table 4.52 The occurrence of all the moves and steps in the Conclusions of VNRA and ELFRAs

Move/Step	VNRA		ELFRAs		p-value
	Occur.	%	Occur.	%	
Move 26: Summarizing the study	31	14.35%	33	11.42%	.561
M26S1: Restating background	2	0.93%	11	3.81%	.005*
M26S2: Restating objectives	20	9.26%	25	8.65%	.186
M26S3: Restating methodology	13	6.02%	22	7.61%	.050
M26S4: Restating findings	31	14.35%	26	9.00%	.130
Move 27: Evaluating the study	20	9.26%	34	11.76%	.044*
M27S1: Indicating significance	14	6.48%	16	5.54%	.531
M27S2: Indicating limitations	6	2.78%	23	7.96%	<.001*
M27S3: Evaluating methodology	2	0.93%	1	0.35%	.557
Move 28: Deducing from the study	36	16.67%	46	15.92%	.172
M28S1: Recommending further studies	14	6.48%	31	10.73%	.004*
M28S2: Drawing implications	27	12.50%	21	7.27%	.095
TOTAL	216	100%	289	100%	

Occur.: Occurrence

*: statistically significant difference

4.6.4 Comparison of Move-Step Structure in the Conclusion Sections of VNRA and ELFRA

Table 4.53 below presents the summary of the opening and closing steps in the Conclusion sections of VNRA and ELFRA.

Table 4.53 The opening and closing moves/steps in the Conclusion sections of VNRA and ELFRA

Opening steps	No. of VNRA	No. of ELFRA	Closing steps	No. of VNRA	No. of ELFRA
M26S2	19	17	M28S2	16	6
M26S4	6	2	M28S1	8	22
M26S1	1	9	M26S4	3	
M26S3	1	2	M27S1	2	
M27S1	1		M27S2	1	1
M27S2	1		M26S2		1
M28S2	1				

Generally, Move 26 was used as the opening move and Move 28 as the ending move in almost all Conclusions, with only a few exceptions. Regarding specific opening and closing steps, there are some variations in their employment. M26S2: Restating objectives was the most dominant opening step in both VNRA and ELFRA, though at minor different occurrences. This opening step functions in 19 VNRA and 17 ELFRA, showing its essential value when researchers in banking and finance start their Conclusion sections. Other common opening steps can be listed such as M26S4: Restating findings (in six VNRA and two ELFRA), and M26S1: Restating background (in one VNRA and nine ELFRA). This suggests that starting a Conclusion can be done in a flexible approach rather than adhering to only one manner. Regarding closing steps, the two most commonly used steps to end the Conclusion are M28S1: Recommending further studies (in eight VNRA and 23 ELFRA), and M28S2: Drawing implications (in 16 VNRA and five ELFRA). However, while Vietnamese researchers prefer to place an emphasis on pointing out practical implications of their findings, other NNES authors present a stronger tendency to place their own research as an initial part for an ongoing research path, leaving space for future exploration. Additionally, both groups of researchers also use other various steps to end the sections, although at marginal percentage.

Table 4.54 shows move patterns found in the Conclusion sections of VNRA and ELFRA. In particular, the linear pattern M26-M27-M28 was the most common in both corpora since it was employed in eight VNRA (26.67%) and 11 ELFRA (36.66%). M26-M28 was the second most common pattern since it was found in eight VNRA

(26.67%) and five ELFRAs (16.67%). The third most employed, which is a cyclical one, M26-M28-M27-M28, occurred in four VNRAAs and four ELFRAAs (13.33%).

Table 4.54 Move patterns found in the Conclusion sections of VNRAAs and ELFRAAs

Linear patterns	VNRAAs		ELFRAAs	
	No. of RAAs	%	No. of RAAs	%
M26-M28	8	26.67%	5	16.67%
M26-M27-M28	8	26.67%	11	36.66%
M27-M28	1	3.33%		
M26	1	3.33%		
M28	1	3.33%		
TOTAL	19	63.33%	16	53.33%
Cyclical patterns	VNRAAs		ELFRAAs	
	No. of RAAs	%	No. of RAAs	%
M26-M28-M27-M28	4	13.33%	4	13.33%
M26-M27-M28-M27	2	6.67%	1	33.33%
M27-M28-M27	1	3.33%		
M26-M27-M28-M26-M28	1	3.33%		
M26-M28-M26-M28	1	3.33%	1	33.33%
M26-M28-M27	1	3.33%	1	33.33%
M26-M28-M26	1	3.33%		
M26-M28-M27-M28-M27-M28			1	33.33%
M26-M27-M28-M27-M28-M27-M28-M27-M28			2	66.67%
M26-M27-M28-M27-M28			2	66.67%
M26-M28-M26-M27-M28			1	33.33%
M26-M27-M28-M26			1	33.33%
TOTAL	11	36.67%	14	46.67%

It can be seen that while Vietnamese researchers tend to prioritize linear move patterns, other NNES authors seem to balance between linear and cyclical ones. In some VNRAAs, shorter or non-standard patterns such as M27-M28, or even just M26 or M28, was also found with rare instances. This indicates that some Vietnamese authors may omit a few crucial moves, reflecting a limited awareness or inconsistent application of international academic standards, where a full sequence of moves is normally expected. The results also reflect that variations of cyclical patterns were found more significant in ELFRAAs. Especially, some cyclical patterns in ELFRAAs are highly recursive since each move was revisited multiple times. These facts may specify a higher level of rhetorical sophistication and versatility that other NNES authors possess, possibly stemming from greater exposure to international publishing conventions, effective ESP training, or more collaborative writing experiences. Figure 4.12 presents the proportion of cyclical and linear move patterns in the Conclusion sections of VNRAAs and ELFRAAs.

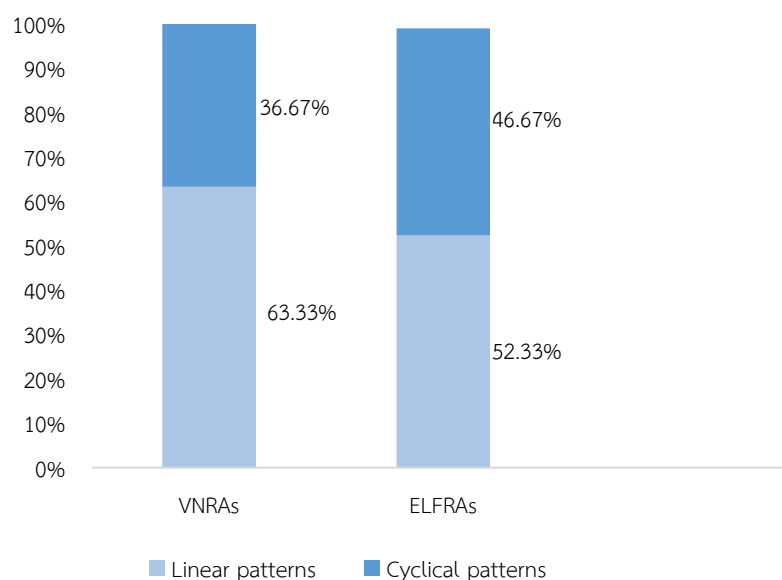


Figure 4.12 The proportion of cyclical and linear move patterns in the Conclusion sections of VNRA and ELFRAs

4.7 Chapter Summary

This chapter presented the results and discussion from the analysis of the moves, steps, move-step structure of the Introduction, Literature Review, Methods, Results, Discussion, and Conclusion sections of VNRA in comparison with those of ELFRAs, which was based on the selected frameworks: Swales's (1990, 2004) models for the Introduction sections, Kwan's (2006) model for the Literature Review sections, Lim's (2006) model for the Methods sections, Yang and Allison's (2003) for the Results sections and the Discussion sections, and Kanoksilapatham's (2023) model for the Conclusion sections. The results show that the Introduction sections have three moves and 16 steps, the Literature Review sections have three moves and 11 steps, the Methods sections have five moves and ten steps, the Results sections have seven moves and nine steps, the Discussion sections have seven moves and ten steps, and the Conclusion sections have three moves and nine steps. There are several variations in the status of moves, steps, as well as their structure between the two corpora, especially some are also supported by statistical evidence. Chapter 5 will present the results and discussion of code gloss analysis.

CHAPTER 5

RESULTS AND DISCUSSION OF CODE GLOSS ANALYSIS

The results from code gloss analysis in VNRA_s are reported in terms of type and frequency. Besides that, some examples of code glosses are also presented to illustrate the function of a particular code gloss in a specific context. In addition, the results from comparative analysis of code glosses between VNRA_s and ELFRA_s are interpreted to highlight the similarities and differences of code glosses between the two corpora. To begin with, it is worth mentioning the reliability of the analysis by presenting the percentage agreement between the two coders. Table 5.1 provides details on the percentage agreement of code gloss analysis.

Table 5.1 Percentage agreement of the analysis of code glosses in VNRA_s and ELFRA_s

VNRA _s				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	458	432	29	93.70%
The present researcher	439			
ELFRA _s				
Inter-coders	Total number of codings	Agreement number	Disagreement number	Percentage agreement
The invited coder	806	791	43	94.84%
The present researcher	794			

5.1 Frequency of Code Glosses in VNRA_s and ELFRA_s

The frequency of code glosses used in the two corpora was calculated and is presented in Table 5.2 below.

Table 5.2 The frequency of code glosses in VNRA_s and ELFRA_s (per 100,000 words)

Code gloss markers	VNRA _s			ELFRA _s		
	Total	Freq. per 100,000 words	%	Total	Freq. per 100,000 words	%
Markers of reformulation	275	217.44	50.83%	367	176.71	39.76%
Markers of exemplification	266	210.32	49.17%	556	267.71	60.24%
Code glosses (TOTAL)	541	427.77	100%	923	444.41	100%

The analysis revealed that there is a total of 541 code gloss items used in the VNRA corpus, with the overall frequency of 427.77 occurrences per 100,000 words. In particular, there are 275 reformulation markers, representing 50.83% of the total code glosses. Their frequency is 217.44 per 100,000 words. In addition, the number of exemplification instances is 266, making up 49.17% of the total. Their frequency was slightly lower at 210.32 per 100,000 words. These distributions reflect the tendency to use reformulation and exemplification at a quite similar degree when Vietnamese researchers need to elaborate their opinions. The proportion of reformulations and exemplifications is illustrated in Figure 5.1.

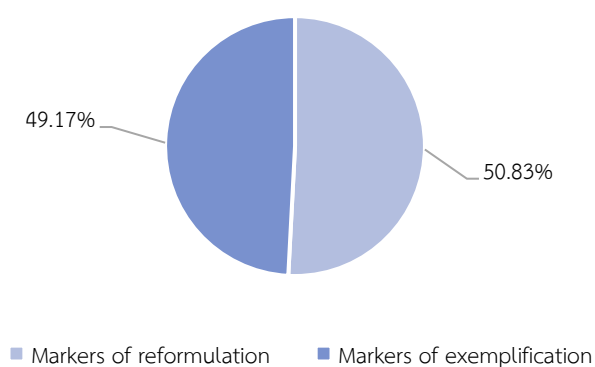


Figure 5.1 Code glosses used in the VNRA

The total number of code glosses used in VNRA was slightly slower than that in ELFRAs, with occurrences of 427.77 and 444.41 per 100,000 words, respectively. Besides, there is a difference in the use of the two broad functions. While Vietnamese researchers employed a modestly higher figure of reformulation markers, other NNES authors experienced an opposite trend, which is the higher employment of exemplification. Figure 5.2 shows the comparison of the percentage of reformulations and exemplifications used in VNRA and ELFRAs.

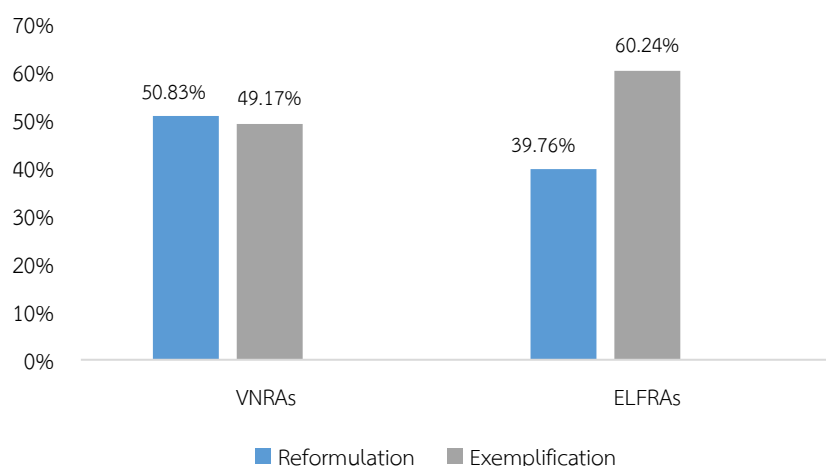


Figure 5.2 The percentage of code glosses in VNRA and ELFRAs

Chi-square tests were run to see if there is a statistically significant difference in the use of code glosses in VNRA and ELFRAs. As shown in Table 5.3, the p-values are all less than .05; as a result, there is a significant difference between Vietnamese researchers and other NNES authors in using code glosses in BFRAs.

Table 5.3 The Chi-Square test results on code glosses used in VNRA and ELFRAs

Test Statistics	Code glosses	Reformulation	Exemplification
Chi-Square Test	$\chi^2 = 872.000$	$\chi^2 = 394.000$	$\chi^2 = 478.000$
df	1	1	1
Asymp. Sig.	<.001	<.001	<.001

In short, the analysis of code glosses used in VNRA and ELFRAs indicated that writers in both groups used code glosses in their composition, suggesting that both groups of researchers are aware of the importance to use linguistic devices to elaborate or clarify information for their readers, which proves that code glosses are common in academic writing (Cuenca, 2003; Cuenca & Bach 2007; Del Saz Rubio, 2003, 2006; Hyland, 2007; Mur Duenas, 2011); having the universality nature (Rahimpour, 2013). From both qualitative and quantitative results, it can be seen that Vietnamese researchers employ a fairly lower number of code glosses in BFRAs when compared with other NNES authors. This discrepancy, though small, is still significant, as it may suggest that other NNES researchers possess a more developed sense of global audience. Their more frequent use of code glosses reflects an effort to compensate for potential language or culture barriers between writers and readers. This learned

strategy might be because of greater exposure to international academic discourse and a more diverse readership.

However, the tendency of using reformulations and exemplifications varies between the two groups, suggesting different priorities and communicative strategies underlying their practices. The discrepancy observed is the balance between reformulation and exemplification, with VNRAAs favoring reformulation and ELFRAs preferring exemplification. The slightly higher employment of reformulation (e.g., namely, specific, in other words) highlights a focus on rephrasing or restating a concept to make it more comprehensible. This writing practice appreciates linguistic clarity and precision, offering explicit and unambiguous statements. On the contrary, exemplification (e.g., for example, such as) is more favored by other NNES authors, pointing out a persuasion strategy by offering specificity. This is not simply clarifying a concept or a term but also about promoting its real-world application. Through given examples, they bring their abstract arguments to tangibility and relatability. This is undoubtedly useful for banking and finance discourse, which belongs to the broader academic field, as it includes specialized terminology, quantitative data presentation, argumentative structures, metaphor, and analogy (Akbarova, 2024).

In fact, the more dominant use of exemplifications in ELFRAs, compared with VNRAAs, suggests a rhetorical need to epitomize abstract or theoretical statements by the use of specific examples. This technique is essential in disciplines that generalize empirical evidence so that they can be more persuasive. This observation aligns with Rahimpour (2013), who compared code glosses used between native speakers of English and Persian in English academic writing and found that both groups of writers used more exemplifications than reformulations, highlighting the essence of clarifying statements through illustrative examples. Similarly, Guziurová (2020) compared code glosses used in two corpora: one is the SciELF - a part of the Written English in Academic Settings (WrELFA) corpus, and the other is composed of English-medium articles written by Anglophone authors and also found a greater prevalence of exemplifications. Along with those previous studies, the results found from ELFRAs confirm the results of Hyland (2007) that exemplifications are vital in soft science fields to which banking and finance belongs. They represent “a heavier rhetorical investment in contextualization, even a need to persuade the reader that the phenomenon actually exists” (p.272). According to Hyland (2007), researchers in those soft disciplines cannot assumed that all readers may similarly perceive the study background, methods, or criteria to claim results. Therefore, providing examples is a main approach for authors to engage readers in this case.

The difference in the use of code gloss sub-functions might be attributed to the familiarity of authors with their perceived audience. The less use of exemplification may address that Vietnamese researchers are more familiar with writing for the local academic community where shared knowledge exists, therefore the need for extensive exemplification might be perceived as unnecessary. As a result, when composing RAs in English to reach international readers, they still adopt the similar strategy as when they write for the local audience. Other NNEs authors, in contrast, may be well aware of the dissimilarity of disciplinary background or cultural reference among their readers, so providing examples becomes a universal approach.

In this light, Vietnamese researchers may benefit from adopting a similar writing practice, so their academic discourse becomes more accessible and persuasive to readers as more examples are provided to support their claims. This becomes particularly challenging in the scenario that a shared background among readers cannot be assumed.

5.2 Reformulation Markers in VNRA and ELFRAs

The first part of the analysis concentrated on reformulation markers. Table 5.4 presents the distribution of particular code glosses expressing reformulation in the BFRAs corpus.

Table 5.4 Most frequent reformulation markers used in BFRAs by Vietnamese researchers (% of total)

VNRA				ELFRAs			
Marker	Total	Freq. per 100,000 words	%	Marker	Total	Freq. per 100,000 words	%
particular*	74	58.51	26.91	particular*	103	49.59	28.07
especially	62	49.02	22.55	especially	75	36.11	20.44
specific*	41	32.42	14.91	specific*	46	22.15	12.53
namely	15	11.86	5.45	in other words	22	10.59	5.99
this means that	14	11.07	5.09	i.e.	20	9.63	5.45
in other words	13	10.28	4.73	defined as	15	7.22	4.09
i.e.	12	9.49	4.36	indeed	13	6.26	3.54
known as	8	6.33	2.91	known as	11	5.30	3.00
defined as	8	6.33	2.91	namely	10	4.81	2.72
in fact	7	5.53	2.55	that is	10	4.81	2.72
indeed	4	3.16	1.45	this means that	9	4.33	2.45
precise*	4	3.16	1.45	which means	9	4.33	2.45
which means	4	3.16	1.45	called	7	3.37	1.91
or x	3	2.37	1.09	or x	6	2.89	1.63
called	3	2.37	1.09	referred to as	5	2.41	1.36
referred to as	2	1.58	0.73	in fact	3	1.44	0.82

VNRA				ELFRA			
Marker	Total	Freq. per 100,000 words	%	Marker	Total	Freq. per 100,000 words	%
that is	1	0.79	0.36	precise*	2	0.96	0.54
				that means	1	0.48	0.27
TOTAL	275	217.44	100%	TOTAL	367	176.71	100%

particular*: in particular, in particular to, particularly

specific*: to be specific, specifically

precise*: to be more precise, more precisely

As can be seen, there are 275 instances of reformulation markers in VNRA, with the overall frequency of 217.14 per 100,000 words. The most frequently used was “particular*”, appearing 74 times with a frequency of 58.51 per 100,000 words, accounting for 26.91% of the total instances. The second commonly used reformulation markers were “especially”, which appears 62 times (49.02 per 100,000 words), contributing 22.55% of the total. Another popular marker to reformulate was “specific*”, with 41 occurrences (32.42 per 100,000 words), making up 14.91% of the total. Below are some instances of the three abovementioned items.

Particular*:

Regression equation (2) shows the impact of the independent variable on the dependent variable. In **particular**, the moderating variable M is included in the model and considered as an independent variable. (VNRA09)

In the above example, “particular” functions in M9S2: Explaining method/s of measuring variables, signaling a shift from a general description of the model selected to a narrower clarification of key component.

Especially:

Samson and Abass (2013) also conclude that customer deposits play an important role in promoting economic growth, **especially** for developing countries and emerging economies. (VNRA15)

The item “especially” in this context occurs in M4S3: Surveying the research-related phenomena, helping narrow down the cited claim by identifying the contexts in which the effect is the most prominent.

Specific*:

Finally, based on the study's findings, managerial implications **specific** to banking employees were proposed. (VNRA30)

The item “specific” happens in M28S2: Drawing implications, assisting to limit the implications drawn from the findings of the study reported. Rather than presenting the findings as widely valuable and useful, the writer used “specific” to manage arguments cautiously and align them with the scope of the study reported.

Code gloss items “namely” and “this means that”, “in other words”, and “i.e.” were employed at moderate levels, hovering from 4.36% to 5.45%. Less usual reformulation markers include “indeed”, “which means” and “precise*” (4 times each, 3.16 per 100,000 words, 1.45%). Some other rarely used markers were “called” and “or x” (3 times each, 2.37 per 100,000 words, 3.70%), “referred to as” (2 times, 1.58 per 100,000 words, 0.73%). The item “that is” appeared just once each (0.79 per 100,000 words, 0.36%). Those reformulation markers help to either expand the original message by explanation or implication, or to reduce it by paraphrase or specification.

There are some similarities in the use of reformulation markers between VNRA and ELFRAs. First of all, both Vietnamese researchers and other NNEs counterparts employ reformulation markers to clarify or rephrase concepts they mentioned in earlier sections. The three most frequently used markers in both groups are identical: “particular*”, “especially”, and “specific*”, making a major part of reformulation items, at more than 60% altogether in both corpora. Furthermore, both groups of researchers use some similar markers such as “this means”, “in other words”, “i.e.”, “defined as”, “known as”, “which means”, “called”, “or x”, “more precisely”, and “that is”, which suggests a shared preference for some certain lexical items to narrow down or specify meanings. It indicates that enhancing clarity and precision is required in research composition, especially in the ELF context, where authors coming from different cultural and linguistic backgrounds collaborate with each other. Second, some dominant markers in both corpora are “this means”, “in other words”, “defined as”, “i.e.”, and “known as”, which belong to specification and paraphrase. This suggests that researchers in both groups may use reformulation markers primarily to reduce the meaning of previous ideas rather than expand it.

Despite these similarities, several notable differences are found between the two corpora. First, the overall proportion of reformulation markers in VNRA is higher than that in ELFRAs: 217.44 and 176.71 per 100,000 words, respectively. Second, some less common reformulation markers in VNRA were found in higher frequency in ELFRAs such as “which means”, “called”, “referred to as”, and “that means”, suggesting that other NNEs researchers in the ELF context employ a wider range of lexical resources when restructuring their ideas, possibly reflecting more diverse language backgrounds and academic writing practices.

Reformulation markers occurring in both VNRA and ELFRAs were then grouped into sub-functions and are presented in terms of the total number, frequency and percentage in Table 5.5 below.

Table 5.5 Proportions of reformulation functions in VNRA and ELFRAs (%)

Sub-function	VNRA			ELFRAs		
	Total	Freq. per 100,000 words	%	Total	Freq. per 100,000 words	%
Explanation	22	17.40	8%	39	18.78	10.63%
Implication	18	14.23	6.55%	18	8.67	4.90%
Paraphrase	16	12.65	5.82%	38	18.30	10.35%
Specification	219	173.16	79.64%	272	130.96	74.11%
Total	275	217.44	100%	367	176.71	100%

In the VNRA corpus, the use of specification markers was the most frequently with 219 items being used, corresponding to 173.16 per 100,000 words, and accounting for 79.64% of the total reformulation markers. Explanation was the second most usual function within reformulations, with 22 occurrences (17.40 per 100,000 words). Implication was in the third rank with 18 occurrences (14.23 per 100,000 words), representing 6.55%. Lastly, 16 occurrences of paraphrase (12.65 per 100,000 words) were found, contributing to 5.82% of the total. Figure 5.3 provides the proportions of reformulation functions in VNRA.

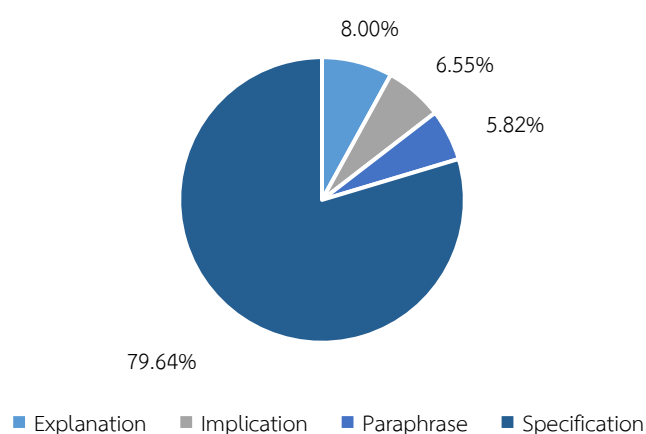


Figure 5.3 Proportions of reformulation functions in VNRA

Below are some examples of reformulation markers in specific contexts.

Explanation:

- (1) From there, financial constraints are **defined as** the limitations of businesses in mobilizing domestic and foreign capital for investment (FHP88). (VNRA12)

In the above excerpt, “defined as” introduces a formal definition of “financial constraints” to ensure a shared understanding.

- (2) Capital Structure Ross (1977) defines the capital structure of an enterprise, also **known as** financial leverage, as a combination of debt capital and equity at a specific rate to finance production and business activities. (VNRA29)

Implication:

- (3) The study results showed that financially healthy companies tend to timely record negative news in their financial statements, whereas financially distressed ones prioritize recognizing positive information. **This means that** companies in financial difficulties tend to adjust profits to be higher. (VNRA16).

“This means” in this context introduces an explanation, which helps the author move from observation to interpretation. It is observed that companies with different financial statuses have different treatments of financial information. Subsequently, an interpretation that financially distressed companies are managing earnings to show better performance is made.

Paraphrase:

- (4) Riyadi (2016) demonstrates a negative correlation between borrowing interest rates and borrowers' access to credit. **In other words**, if interest rates are high, borrowers will carefully weigh the risk of interest payments, negatively impacting the demand for loans to buy real estate. (VNRA13)

“In other words” begins a paraphrase of the statement about the negative correlation between borrowing interest rates and borrower’s access to credit in a more reader-friendly and concrete way to enhance comprehension.

Specification:

- (5) However, when the realizable value of a firm's assets is low, banks usually choose debt restructuring (**i.e.** , waiving covenants, delaying principal and interest, or reducing the interest rate) rather than calling the loan (Asquith et al., 1994). (VNRA16)

“i.e” signals a list of specific examples of what “debt restructuring” includes.

It is clear that both groups of researchers utilize four sub-functions of reformulation markers when composing their BFRAs in order to clarify, infer meanings, rephrase ideas, and provide specific details. A similar pattern emerges across both corpora: specification markers are the most frequently used, making up approximately three-fourths of the total reformulation markers. Its highest proportion of specification in both groups confirms the findings of Hyland (2007) and Guziurová (2020, 2022).

Explanation, paraphrase and implication markers constituted only a minor proportion, with their percentages showing little fluctuation among them. Specifically, the number of explanation markers in VNRAAs made up 8%, which is about 2% lower than in ELFRAAs (10.63%). In contrast, the volume of implication markers in VNRAAs accounted for 6.55%, which is slightly higher than that in ELFRAAs (4.90%). The number of paraphrase markers in VNRAAs contributed to 5.82%, while that in ELFRAAs doubled that figure, reaching 10.35%.

In short, both VNRAAs and ELFRAAs demonstrate a similarity in the general approach toward the use of four reformulation sub-functions, although with a slight difference in the proportion of the three less frequent categories Figure 5.4 illustrates proportions of reformulation functions in the two corpora.

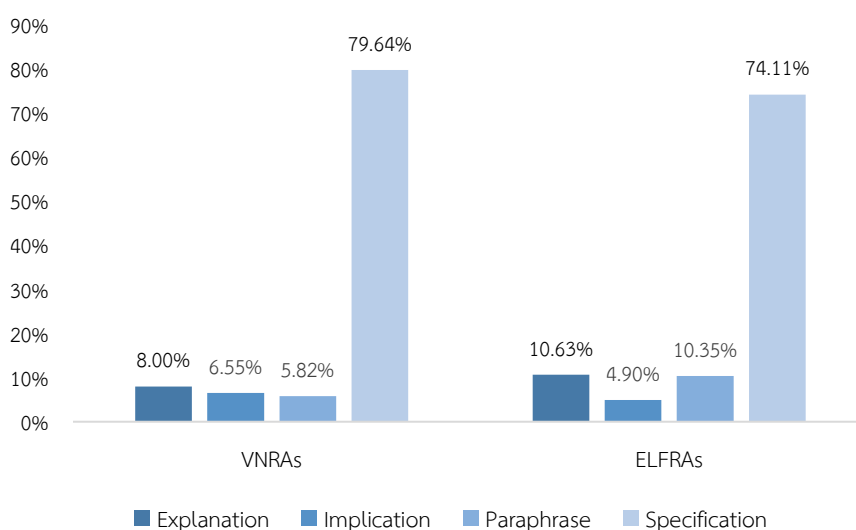


Figure 5.4 Proportions of reformulation functions in VNRAAs and ELFRAAs

A Chi-Square test was conducted to examine the proportions of the four sub-functions in VNRAAs and ELFRAAs. The tests result yielded p-values which are less than .05, indicating a certain level of statistically significant difference in the distribution of explanation, implication, paraphrase, and specification between the two corpora. Table

5.6 below shows the Chi-Square test results on reformulation functions in VNRA and ELFRAs.

Table 5.6 The Chi-Square test results on reformulation functions in VNRA and ELFRAs

Test Statistics	Explanation	Implication	Paraphrase	Specification
Chi-Square	$\chi^2 = 36.000$	$\chi^2 = 23.000$	$\chi^2 = 31.000$	$\chi^2 = 304.000$
df	1	1	1	1
Asymp. Sig.	<.001	<.001	<.001	<.001

In conclusion, both groups of researchers employ reformulation markers in their BFRAs, however Vietnamese researchers use them with a slightly higher frequency. Furthermore, both corpora witness a similar pattern in the use of reformulation sub-functions: specification markers are the most frequently used, followed by a minor proportion of explanation, paraphrase and implication.

5.3 Exemplification Markers in VNRA and ELFRAs

The second part of the analysis focused on exemplification markers. Table 5.7 illustrates the distribution of particular code glosses expressing exemplification in the BFRAs corpus.

Table 5.7 Exemplification markers in VNRA and ELFRAs (% of total)

VNRA				ELFRAs			
Marker	Total	Freq. per 100,000 words	%	Marker	Total	Freq. per 100,000 words	%
such as	194	153.39	72.93	such as	333	160.34	65.55
like	31	24.51	11.65	like	74	35.63	14.57
for instance	23	18.19	8.65	example*	59	28.41	12.01
example*	13	10.28	4.89	e.g.	48	23.11	7.87
e.g.	4	3.16	1.50	for instance	40	19.26	7.19
say	1	0.79	0.38				
TOTAL	266	210.32	100%	TOTAL	556	267.71	100%

example*: for example, an example of, examples of

A total of 266 instances of exemplification were identified in VNRA, with a normalized frequency of 210.32 per 100,000 words. The most frequent marker was “such as”, which occurred 194 times (153.39 per 100,000 words), accounting for 72.93% of the total number of exemplification items. It implies that “such as” is the predominant choice when Vietnamese researchers introduce their examples. The code gloss “like” was in the second rank, with 31 instances (24.51 per 100,000 words, 11.65%), followed by “for instance”, which occurred 23 times (18.19 per 100,000

words, 8.65%), and “example*”, which was used 13 times (10.28 per 100,000 words, 4.89%). The item “e.g.” was employed the least frequently (1.50%). Finally, the item “say” was used only once (0.79 per 100,000 words, 0.38%). The findings indicate that Vietnamese researchers in the banking and finance field tend to employ a limited selection of exemplification markers, with “such as” being the most popularly adopted. This practice indicates a preference for straightforward and widely accepted markers to improve clarity and elaborate on their arguments.

In general, the number of exemplification markers utilized in VNRA was lower than that of ELFRAs, with a difference of 58.18 per 100,000 words. The two groups of researchers use the same exemplification markers. Among all exemplification markers used, the code gloss “such as” was the most dominantly implemented in both dataset in helping writers provide examples to support claims in academic writing. It accounts for a major part of exemplification markers in both corpora: 153.39 per 100,000 words (72.93%) in VNRA and 160.34 per 100,000 words (65.55%) in ELFRAs. The dominant status of “such as” was also seen in Hyland (2007), or Kafes (2022). The item “like” was in the second-rank, reaching 11.65% in VNRA and 13.31% in ELFRAs. Differences were found in the use of “for instance” and “example*”, showing the opposite trend between two groups. “For instance” was used more in VNRA than “example*” but then less in ELFRAs. In addition, the use of abbreviation “e.g.” is significantly lower in VNRA (1.50%) compared to ELFRAs (8.63%), possibly reflecting differences in academic writing styles or familiarity with English academic conventions between the two groups of researchers. Finally, Vietnamese researchers employed “say” at quite low percentage, while their NNEs counterparts did not use it at all, reflecting its informal status and therefore is not normally utilized in academic writing.

The positions and functions of some exemplification markers in specific contexts are provided in the following examples.

Category instantiation:

- (1) Capital-raising and utilization activities that do not increase the company's asset size should be carefully considered, **such as** issuing additional bonds or taking on debt to restructure maturing debts or to repurchase company shares. (VNRA11)

In the above example, “such as” introduces specific instances to clarify the term “capital raising and utilization activities”. It helps readers better understand what kinds of activities are mentioned, improving the transparency of the text.

- (2) Additionally, information on control variables **like** the economic growth rate (GDP) and inflation (INF) was obtained from the International Monetary Fund (IMF)'s public datasets. (VNRA19)

The word “like” signals an example of “control variables”, providing readers with a more thorough comprehension of the concept.

- (3) According to Altman and Hotchkiss (2011), financial distress is the period from when the company faces difficulties until it goes bankrupt. **Specifically**, during financial distress, the firm consistently records negative net profits, delays dividend payments, undertakes large-scale restructuring, and lays off staff (Platt and Platt, 2002). (VNRA16)

The adverb “specifically” addresses a move from a general definition of “financial distress” to more detailed explanations, therefore clarifying an abstract concept.

- (4) Hence, the goals of enhancing the sustainable development among Vietnamese enterprises are gradually being concretized. **For instance**, the Ministry of Finance (2020) issued Circular No. 96/2020/TT-BTC, dated November 16th, 2020, which provides guidelines for information disclosure on the stock market and stipulates requirements for ESG reporting for public companies listed on Vietnam's stock exchanges. (VNRA02)

“For instance” shows that the latter sentence illustrates the former claim. It strengthens the argument of “goals of enhancing the sustainable development” by presenting an authentic action of the government, showing reflexivity in anticipating the audience’s need for evidence.

Notably, the analysis did not reveal any instances of parallel/similar case and rule instantiation of both VNRA and ELFRA. This absence can be explained by both disciplinary and contextual factors. According to Hyland (2007), disciplines which deal with abstract and technical representations of reality almost always take advantage of the first category, which is category instantiation, to provide direct instances drawn from established theories or datasets so readers can catch the meaning of referred concepts, processes or phenomena more fully. It might be more useful than relying on similar comparisons which may be perceived as oversimplified, imprecise, or “mundane and everyday ones of the social sciences” (Hyland, 2007, p.280). Besides, in the ELF context, similar examples may lead to misunderstanding. For NNS researchers in general, the tendency to adopt a more cautious and conventional academic style, prioritizing clarity, accuracy, and disciplinary legitimacy, likely reinforces the preference for straightforward exemplification (e.g., “such as”) over analogical illustration. Therefore, the absence of code glosses for parallel/similar case and rule

instantiation should be seen as a reflection of how disciplinary conventions and ELF norms shape rhetorical choices in academic writing.

To sum up, Vietnamese researchers utilize similar patterns of exemplification markers in VNRAs compared to other NNES researchers, although at a slightly lower occurrence. Both groups utilize “such as” as the most frequent code gloss to provide examples.

5.4 Chapter Summary

This chapter presented the findings of analysis of code glosses in VNRAs and ELFRAs. Chapter 6 will end this study by providing summary of major findings, pedagogical implications, as well as limitations and recommendations for future research.

CHAPTER 6

CONCLUSION

In this chapter, a summary of key findings that answer the four research questions is presented. The next part discusses some pedagogical implications. Finally, limitations of the current study and suggestions for further research are proposed.

6.1 Summary of Major Findings

6.1.1 Move-Step Analysis

There are four research questions in this current study. The first two research questions aim to identify the moves, steps, and their structure in BFRAs written by Vietnamese researchers and those by other NNES authors in the ELF context. As a result, this section is presented in line with Research Questions 1 and 2.

6.1.1.1 Research Question 1

Research Question 1: What are the moves, steps, and their structure in English banking and finance research articles (BFRA) by Vietnamese researchers?

To answer RQ1, the present researcher looked for well-established frameworks for move-step analysis for different sections of a RA due to the current lack of a full-length RA framework to analyze a BFRA. After that, the two inter coders (including the present researcher and an invited coder) participated in the initial coding of six BFRA to get an overview of the structure of a BFRA, and to familiarize themselves with the analysis procedure. After the inter-rater reliability was checked, the proposed framework was offered, then a pilot study of all 60 Introductions was conducted. The results of the pilot study could enhance the confidence of both coders so that the main study was conducted later, continuing examining the rhetorical structure of the Literature Review, Methods, Results, Discussion, and Conclusion sections.

The analysis of move-step structure of all sections of 30 VNRA leads to the framework of 28 moves, as shown in Appendix D. To be specific, the Introduction sections have three moves and 16 steps, the Literature Review sections have three moves and 11 steps, the Methods sections have five moves and 11 steps, the Results sections have seven moves and nine steps, the Discussion sections have seven moves and ten steps, and the Conclusion sections have three moves and nine steps.

Additionally, the status of moves and steps was also uncovered. In the Introduction sections, Move 1: Establishing territory is obligatory while Move 2: Establishing a niche and Move 3: Presenting the present study are conventional. Among the 16 steps under those moves, six of them are conventional and the other ten are optional. In the Literature Review sections, Move 4: Establishing one part of the territory is obligatory while Move 5: Creating a research niche and Move 6: Occupying the research niche are conventional. Three steps are conventional, and eight steps are optional. In the Methods sections, Move 8: Describing research model(s), Move 9: Describing data collection procedure(s), Move 10: Delineating procedure(s) for measuring variables, and Move 11: Elucidating data analysis procedure(s) are conventional while Move 7: Presenting hypotheses is optional. In the Results section, Move 12: Preparatory information and Move 13: Reporting results are obligatory; Move 14: Commenting on results is conventional; Move 15: Disproving alternative explanations, Move 16: Summarizing results, Move 17: Evaluating the study, and Move 18: Deductions from the research are optional. Only one of their constituent steps is conventional while the other seven are optional. In the Discussion sections, Move 20: Reporting results and Move 22: Commenting on results are obligatory; Move 19: Background information, Move 21: Summarizing results, Move 23: Summarizing the study, Move 24: Evaluating the study, and Move 25: Deductions from the research are optional. Three steps are conventional, and seven steps are optional. Finally, in the Conclusion sections, Move 26: Summarizing the study and Move 28: Deducing from the study are conventional; Move 27: Evaluating the study is optional. More specifically, the sections involve three conventional and six optional steps.

6.1.1.2 Research Question 2

Research Question 2: What are the similarities and differences of moves, steps, and their structure between English banking and finance research articles (BFRA) by Vietnamese researchers and those by other NNES researchers in the ELF context?

To address RQ2, the comparison of moves, steps, and their structure was conducted by interpreting the number of BFRA in which moves and steps occur, along with their occurrence. To be specific, in the Introduction sections, both groups employed the three core moves, but statistically significant differences were found in the use of M1S2: Topic generalization, M1S3: Reviewing previous studies, and M2S3: Presenting research questions or hypotheses. In the Literature Review sections, both VNRA and ELFRA used Move 4 as obligatory, but they diverged in optional strategies, particularly in M4S1: Claiming centrality, M5S2: Gap-indicating, and M6S2: Providing

theoretical frameworks, all of which showed significant differences. The Methods sections displayed the most evident divergence, with ELFRAs more frequently delineating procedures for measuring variables, while VNRAAs were influenced by local practices, presenting hypotheses only at a minimal percentage. Besides the two noticeable differences above, statistically significant differences were also observed in M10S1: Presenting an overview of the design and M10S2: Explaining method(s) of measuring variables. For the Results sections, both groups found it obligatory to report results, but ELFRAAs tended to involve further moves/steps such as comparing results with literature and disproving alternative explanations to express critical judgements, showing significant contrasts with VNRAAs. In the Discussion, both corpora engaged in interpreting and commenting on results, but ELFRAAs more frequently included evaluating the study and making deductions, whereas VNRAAs relied more heavily on reporting results. Several significant differences appeared in accounting for results, evaluating results, and making deductions. Finally, in the Conclusion sections, both groups of researchers consistently summarized the study and offered implications, but ELFRAAs seemed to employ more frequently some certain moves/steps, such as M26S3: Restating methodology, Move 27: Evaluating the study, and M28S1: Recommending further research, which contrasted with the more limited range in VNRAAs. These main findings are summarized in Appendix E.

Based on the analysis of all 60 BFRAs, the complete move-step framework for a full-length RA in the banking and finance discipline was generated, as illustrated in Table 6.1 below.

Table 6.1 The complete move-step framework of BFRAs based on both VNRAAs and ELFRAAs

Section (N=60)	Move and Step	%	Status
Introduction	Move 1: Establishing a territory	98.83%	Conventional
	M1S1: Claiming centrality	73.33%	Conventional
	M1S2: Making topic generalization	85%	Conventional
	M1S3: Reviewing previous studies	90%	Conventional
	M1S4: Summarizing previous studies	13.33%	Optional
	Move 2: Establishing a niche	86.67%	Conventional
	M2S1: Indicating problems	51.67%	Optional
	M2S2: Indicating gaps	60%	Conventional
	M2S3: Adding to what is known	11.67%	Optional
	M2S4: Presenting positive justification	46.67%	Optional
	Move 3: Presenting the present study	91.67%	Conventional
	M3S1: Announcing present research descriptively and /or purposively	85%	Conventional
	M3S2: Presenting research questions or hypotheses	16.67%	Optional
	M3S3: Describing the sample	10%	Optional

Section (N=60)	Move and Step	%	Status
	M3S4: Summarizing methods	36.67%	Optional
	M3S5: Justifying methods	11.67%	Optional
	M3S6: Announcing principal outcomes	16.67%	Optional
	M3S7: Stating the value of the present research	68.33%	Conventional
	M3S8: Outlining the structure of the paper	68.33%	Conventional
Literature Review	Move 4: Establishing one part of the territory	100%	Obligatory
	M4S1: Claiming centrality	33.33%	Optional
	M4S2: Surveying the non-research-related phenomena or knowledge claims	88.33%	Conventional
	M4S3: Surveying the research-related phenomena	96.67%	Conventional
	M4S4: Summarising the research-related phenomena	38.33%	Optional
	Move 5: Creating a research niche	66.67%	Conventional
	M5S1: Counter-claiming	10%	Optional
	M5S2: Gap-indicating	38.33%	Optional
	M5S3: Asserting confirmative claims	1.67%	Optional
	M5S4: Abstracting or synthesizing knowledge claims to establish a theoretical position or a theoretical framework	43.33%	Optional
	Move 6: Occupying the research niche	81.67%	Conventional
	M6S1: Research aims, focuses, research questions or hypotheses	71.67%	Conventional
	M6S2: Theoretical positions/theoretical frameworks	23.33%	Optional
	M6S3: Research design/processes	8.33%	Optional
Methods	Move 7: Presenting hypotheses	5%	Optional
	Move 8: Describing research model(s)	71.67%	Conventional
	M8S1: Justifying research model(s)	53.33%	Optional
	M8S2: Presenting research model(s)	68.33%	Conventional
	Move 9: Describing data collection procedure(s)	91.67%	Conventional
	M9S1: Describing the sample	91.67%	Conventional
	(a) Describing the location of the sample	65%	Conventional
	(b) Describing the size of the sample/population	78.33%	Conventional
	(c) Describing the characteristics of the sample	78.33%	Conventional
	(d) Describing the sampling technique or criterion	71.67%	Conventional
	M9S2: Recounting steps in data collection	28.33%	Optional
	M9S3: Justifying the data collection procedure(s)	5%	Optional
	(a) Highlighting advantages of using the sample	1.67%	Optional
	(b) Showing representativity of the sample	3.33%	Optional
	Move 10: Delineating procedure(s) for measuring variables	91.67%	Conventional
	M10S1: Presenting an overview of the design	36.67%	Optional
	M10S2: Explaining method(s) of measuring variables	88.33%	Conventional
	(a) Specifying items in questionnaires/databases	16.67%	Optional
	(b) Defining variables	45%	Optional
	(c) Describing methods of measuring variables	65%	Conventional
	M10S3: Justifying the method(s) of measuring variables	21.67%	Optional
	(a) Citing previous research method(s)	18.33%	Optional
	(b) Highlighting acceptability of the method(s)	11.67%	Optional
	Move 11: Elucidating data analysis procedure(s)	31.67%	Optional
	M11S1: Relating (or 'recounting') data analysis procedure(s)	30%	Optional
	M11S2: Justifying the data analysis procedure(s)	6.67%	Optional

Section (N=60)	Move and Step	%	Status
	M11S3: Previewing results	5%	Optional
Results	Move 12: Preparatory information	98.33%	Conventional
	Move 13: Reporting results	100%	Obligatory
	Move 14: Commenting on results	88.33%	Conventional
	M14S1: Interpreting results	81.67%	Conventional
	M14S2: Comparing results with literature	26.67%	Optional
	M14S3: Evaluating results	16.67%	Optional
	M14S4: Accounting for results	21.67%	Optional
	Move 15: Disproving alternative explanations	23.33%	Optional
	M15S1: Describing process of changing a research condition	21.67%	Optional
	M15S2: Describing results of changing a research condition	20%	Optional
	M15S3: Interpreting results of changing a research condition	21.67%	Optional
	Move 16: Summarizing results	6.67%	Optional
	Move 17: Evaluating the study	5%	Optional
	M17S1: Indicating limitations	0%	Optional
	M17S2: Indicating significance/advantage	3.33%	Optional
	Move 18: Deductions from the research	3.33%	Optional
Discussion	Move 19: Background information	58.33%	Optional
	Move 20: Reporting results	91.67%	Conventional
	Move 21: Summarizing results	10%	Optional
	Move 22: Commenting on results	98.33%	Conventional
	M22S1: Interpreting results	56.67%	Optional
	M22S2: Comparing results with literature	93.33%	Conventional
	M22S3: Accounting for results	8.33%	Optional
	M22S4: Evaluating results	76.67%	Conventional
	Move 23: Summarizing the study	3.33%	Optional
	Move 24: Evaluating the study	36.67%	Optional
	M24S1: Indicating limitations	10%	Optional
	M24S2: Indicating significance/advantage	33.33%	Optional
	M24S3: Evaluating methodology	3.33%	Optional
	Move 25: Deductions from the research	45%	Optional
	M25S1: Making suggestions	11.67%	Optional
	M25S2: Recommending further research	20%	Optional
	M25S3: Drawing implications	21.67%	Optional
Conclusion	Move 26: Summarizing the study	95%	Conventional
	M26S1: Restating background	21.67%	Optional
	M26S2: Restating objectives	73.33%	Conventional
	M26S3: Restating methodology	53.33%	Optional
	M26S4: Restating findings	86.67%	Conventional
	Move 27: Evaluating the study	68.33%	Conventional
	M27S1: Indicating significance	48.33%	Optional
	M27S2: Indicating limitations	41.67%	Optional
	M27S3: Evaluating methodology	5%	Optional
	Move 28: Deducing from the study	98.33%	Conventional
	M28S1: Recommending further studies	61.67%	Conventional
	M28S2: Drawing implications	76.67%	Conventional

6.1.2 Code Gloss Analysis

In this section, the summary of key findings in relation from the code gloss analysis will be outlined in accordance with Research Questions 3 and 4.

6.1.2.1 Research Question 3

Research Question 3: What are the types, frequency, and functions of code glosses in English banking and finance research articles (BFRAs) by Vietnamese researchers?

Findings from the code gloss analysis revealed that two sub-groups of code glosses, i.e. reformulations and exemplifications, were used by Vietnamese researchers in their BFRAs. Reformulations encompass four sub-functions: explanation, implication, paraphrase, and specification. While exemplifications are categorized into rule instantiation, parallel/similar case, and category instantiation, Vietnamese researchers utilized only code gloss items in the last category. To be specific, there are 541 code glosses (427.77 per 100.000 words) used in 30 VNRA. In particular, there are 275 reformulation markers (217.44 per 100,000 words), representing 50.83% of the total code glosses, and the number of exemplification instances is 266 (210.32 per 100,000 words), making up 49.17% of the total. It can be seen that reformulation and exemplification markers were used quite evenly, with the total number of reformulations slightly higher than that of exemplifications.

6.1.2.2 Research Question 4

Research Question 4: What are the similarities and differences in terms of code glosses between English banking and finance research articles (BFRAs) by Vietnamese researchers and those by other NNES researchers in the ELF context?

First of all, there is no difference found in the types of code glosses used in the two corpora. Both groups of researchers employ reformulations and exemplifications, as well as their sub-functions. Only some discrepancies were detected in their frequencies. The total number of code glosses used in VNRA was slightly lower than that in ELFRAs, with occurrences of 427.77 and 444.41 per 100,000 words, respectively. However, while Vietnamese researchers employed an approximately the same number of reformulation and exemplification markers, other NNES authors used more exemplification items, the number of which was equal to three-halves of the reformulation ones.

Regarding reformulation markers, both corpora employed specification markers as the most dominant sub-function, accounting for about two-thirds of the total. The other three categories, namely explanation, paraphrase and implication, constituted only a minor proportion of the whole. The three most

common specification markers in the two corpora are identical: particular, especially, and specific. As for exemplification markers, category instantiation was the solely employed sub-function, and “such as” was the most frequently code gloss item to provide examples in both corpora.

6.2 Discussion

The combination of both move-step analysis and code gloss analysis in this study adds to our understanding of how Vietnamese researchers employ ELF in written mode to participate in banking and finance academic community. Instead of analyzing rhetorical structures and linguistic features in separate investigations, this dual examination reveals how local linguistic choices functions in broader patterns of rhetorical organization. This approach offers a more integrated comprehension of how BFRAs were composed to disseminate discipline-specific knowledge in the ELF context.

The findings show that Vietnamese researchers are aware of a shared disciplinary foundation to consistently use core obligatory moves and steps. However, due to being familiar with cultural and local practices, they rarely employ moves and steps that require critical evaluation, self-promotion, or explicit positioning such as evaluating the study or disproving alternative explanations. Besides, they also prioritize communicative transparency by densely using code glosses to clarify meaning and guide readers through complicated content such as methodology or analytical results and discussion. Especially, in the Results section and Discussion section, this pattern is quite dominantly evident, as Vietnamese researchers tend to adopt a descriptive rather than analytical approach.

In other words, they repeatedly report results and provide comments without extensively spotting gaps or checking the robustness of the study. This structural caution at the macro level, along with a high degree of linguistic precision, may reflect the culture of modesty or local writing norms. The even employment of reformulation and exemplification markers allows writers to restate, specify, and illustrate key points so that their intended meaning is clearly transferred to audience. Particularly, the dominance of specification within the reformulation sub-function indicates a strong preference for limiting and refining meaning rather than broadening claims.

Through an ELF lens, it can be stated that these approaches aim to communicate successfully based on intelligibility rather than nativeness. Vietnamese researchers seem to reshape English into a functional academic resource that targets clarity across linguacultural boundaries. The move-step framework provides sufficient alignment with global disciplinary expectations, while code glosses serve as signposts that reduce

ambiguity for readers who may not share the same linguistic or academic background. In this way, although the rhetorical structure is somehow limited, it is compensated by a more explicitness and reflexivity at the linguistic level.

6.3 Pedagogical Implications

The analysis results of the current study yield some pedagogical implications for academic English teaching and learning so that NNES are able to communicate effectively in the ELF context, especially in dealing with international publication. In particular, some strategies are suggested in the awareness and application of rhetorical structures and specific metadiscourse markers, namely code glosses.

Not only the banking and finance discipline but all other academic fields require some unique features that are established by their own discourse communities. Therefore, the promotion of teaching rhetorical structures in the ESP, EAP, or ERPP courses is essential for early researchers, especially NNES ones, to follow a tailored-made guideline so that they can recognize expected rhetorical functions, thereby organizing their articles in a logical, acceptable, and reader-friendly manner.

Second, analyzing authentic well-written RAs can be an effective approach to model how a successful RA should look like and contain. Teachers of ESP, EAP, or ERPP can provide texts from reputable journals in the field, eliciting how effective writers employ moves and steps, presenting clear instances of genre conventions. This tactic would expose NNES authors to widely recognized rhetorical strategies so they can adopt in their own academic writing. Since students are introduced the analysis of a RA structure, they can understand how each component of a RA conveys its communicative purposes, then be able to gain necessary skills and techniques to write a RA with quality acceptability among the target discipline community.

It is also worth mentioning the status of moves and steps, (i.e., obligatory, conventional, optional). Students are encouraged to use all obligatory and conventional moves and steps in their RA composition since they are vital and necessary to ensure communicative functions. In contrast, students may not need to employ optional moves and steps as they are not preferred by the discourse community. Furthermore, within the ELF context, Vietnamese researchers should vary their writing practice to fit the requirements of the wider academic community. For example, in the Conclusion sections, Move 26: Summarizing the study is obligatory in ELFRAs but conventional in VNRAs. As a result, they are suggested to always include this move in any RAs they compose to ensure effective communication and align with

international academic conventions, therefore meeting the expectations of more global readers.

Promoting move-step awareness should also be considered during the process of peer review and revision. There should be a checklist based on the proposed move-step framework in which all vital moves and steps are presented. This approach may enable reviewers, literacy brokers, novice writers, and even experienced researchers to evaluate a manuscript in terms of rhetorical completeness, ensuring all communicative purposes are presented.

Regarding implications for teaching code glosses, it is vital to highlight the critical role of code glosses in enhancing reader comprehension and boosting a deeper engagement with academic articles. It is especially crucial in the ELF context, where not everybody shares the single linguistic and cultural background. According to Cheng and Steffensen (1996), writing effectively in the academic context is not an inborn talent, thus not always easy, even for native speakers of English. Therefore, educators or textbook and curriculum developers should be aware of developing strategies for foreign language learners to use metadiscourse markers, to be specific, code glosses, so they can produce reader-friendly and persuasive texts. Paying attention to the strategic use of reformulations and exemplifications enables authors to establish a stronger bond with their audience by expressing their stance, anticipating reader expectations, and showing alignment with their academic discourse community (Hyland, 2007). As a result, they can successfully communicate their claims in academic writing. Several classroom activities can be done to achieve those aims such as analyzing authentic materials drawn from published RAs, comparing and contrasting writing exercises, or revising texts with the use of code glosses to elaborate or clarify previous points.

Furthermore, it is important to pay attention to the interplay between move-step structure and code glosses within a RA. Teachers can emphasize the use of specific code gloss items to elaborate claims made in a particular move or step. For example, in Move 3 Step 6: Stating the value of the present research, exemplification markers can be used to give examples illustrating the significance of a topic. Also, reformulation items can be used in Move 5 Step 2: Gap-indicating to clarify a gap found in previous literature. Additionally, a utilization of both reformulations and exemplifications are encouraged in Move 9: Delineating procedure(s) for measuring variables so that methods used in the study reported can be more clearly presented.

Finally, the comparison of move-step structure and code glosses in two corpora may provide learners with knowledge of how Vietnamese researchers use English to

compose their RAs when being compared with other NNES counterparts. These insights will assist Vietnamese researchers to be aware of local norms they are conforming and global standards that other NNES writers are following, therefore adjusting their writing practices to be successfully publishing RAs in high-ranking international journals. It is also an implication for learners to be more flexible when writing academically. Therefore, educators are suggested to teach students how to tailor their RAs for the global community, ensuring the clarity, coherence and audience awareness.

To sum up, a dual focus should be made to enhance Vietnamese researchers' academic writing performance: improving their structural awareness through the instruction of move-step organizations and enhancing their discourse reflexivity through training in code gloss use. By highlighting the comprehensibility in the ELF context, where English is used among non-native speakers, educators can better equip learners to confidently participate in the global academic discourse community. This comprehensive pedagogical approach not only supports current aims of publishing internationally but also contributes to a long-term development of rhetorical, reflective, and inclusive awareness among academic writers.

6.4 Limitations and Recommendations for Future Research

The current study has some limitations. To begin with, the corpus itself is restricted. Its size is relatively small, as there are only 30 VNRA and 30 ELFRAs. Although this sample size is supported by prior research, it may not totally capture the depth and diversity of how researchers in banking and finance practice their academic language. Journals and articles selected for the corpus were also limited in certain databases and in particular time frames, therefore may not fully depict other variations as well as the shifts in rhetorical and linguistic strategies over time. Secondly, as the focus of this study is writing practices of NNES writers in the ELF context, NES authors are excluded, leading to their writing performance in international publication being overlooked. Thirdly, although the analysis was conducted based on pre-determined frameworks, along with inter-rater assessment to minimize subjectivity, human interpretation can still influence findings, especially in move-step analysis as the process was based on bounded knowledge of the current researchers and invited coders. Finally, there is a lack of voices from writers of the selected articles for the present study. Therefore, interpretations of the analysis findings were just possible, grounded either in comparison with previous studies or in the assumptions of the current researcher.

As a result, there are some recommendations for future research, as follows. First and foremost, it is suggested to expand the scope of the study. Since the finance discipline can be divided into smaller subcategories such as corporate finance, investment banking, financial planning, and financial analysis, further research could delve into analyzing rhetorical structures as well as linguistic use of RAs from those sub disciplines so that a more nuanced understanding of sub disciplinary variations can be acquired. Another direction for future research is that data sources should be larger, coming from multiple databases, or an extended time frame. This would allow for a more comprehensive comparison of how the writing practices of banking and finance researchers vary across contexts and evolve over time. Thirdly, there can be studies conducted to compare writing practices between NES and NNES authors. This could shed light on whether NNES researchers are able to conform to the native norms, or their current writing practices are merely to assist communication in the ELF context. Finally, there is a critical need to investigate perceptions of insiders, specifically Vietnamese researchers in the field of banking and finance. In addition to being aware of how they approach academic writing, it is also important to know the underlying reasons behind their writing practices. Gaining appreciations into these matters will provide targeted recommendations for stakeholders to enhance academic writing support. Offering tailored training programs and resources will boost researchers' confidence in writing for international journals, which will eventually result in better submissions and greater acceptance rates. All of this customized assistance ensures that interventions are relevant and directly meet the expectations of Vietnamese researchers.

By addressing these limitations and following recommendations, future studies can benefit our understanding of written ELF used by NNES researchers, bringing more valuable insights and enhancing pedagogical approaches to academic writing for international research publication in the ELF context.

6.5 Chapter Summary

The final chapter of this study commences with the presentation of key findings to address the four research questions. Then, some pedagogical implications were proposal in the next sub-section. Lastly, the chapter ends with limitations and suggestions for further research.