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THE DISCURSIVE HIERARCHICAL PATTERNING IN ACCOUNTING CASES

Abstract

This study examines the genre of accounting cases in academic contexts. It is an attempt to extend Lung's (2008) model of discursive hierarchical patterning of case analysis to a study of accounting cases and to propose a model of discursive hierarchical patterning of cases in Accounting. It examines (1) the kind of information the generic moves in accounting cases call for; (2) how these moves are embedded in a discursive pattern; and (3) how these individual discursive patterns are organized in a hierarchy and how this discursive hierarchical patterning can be explained by the essential nature inherent in Accounting. The study examines a corpus of 150 accounting cases with the focus on uncovering the patterns of discourse construction. The implication of the study is there is a need to make the knowledge of accounting discourse more explicit, helping students recognize that there is such information as discursive hierarchical patterning on a cognitive level. To raise students' awareness, this paper suggests using direct teaching by adopting the model of discursive hierarchical patterning of accounting cases (Accounting DHP) to teach the characteristics of accounting discourse. This, in turn, may help students transform disciplinary knowledge and discourse conventions into meaningful dialogues with the evolving knowledge in the discipline.

Key words

discursive hierarchical patterning (DHP), genre analysis, generic moves, case analysis, Accounting.

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