

# RHETORICAL STRUCTURE OF PRESENTATIONS AT THE ASEAN FEDERATION OF ACCOUNTANTS (AFA) CONFERENCE

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## ABSTRACT

Members of the ASEAN accountant community are required to participate in the Continuing Professional Development (CPD) Programme as part of the lifelong learning program for accountants. One of the activities of the CPD Program is to carry out a conference presentation (CP), whereby presenters discuss issues and offer solutions in accountancy organisations and professional development in the region. This study examined the move structure of the CP presented by professionals who contribute to the development of accounting services, the accountancy profession, and the ASEAN Economic Community (AEC). The data consist of 13 conference presentations collected from the ASEAN Federation of Accountants (AFA) conference. The presenters are non-native speakers representing organisations that provide accounting services in the ASEAN region. Data were audio recorded and then transcribed. The findings showed that the presentations contain a structure that discusses the organisation's concerns and solutions for accountancy issues. It includes presenting the background of the study, the need for the proposed solution, describing the solutions, and evaluating the results. This study provides insight into the move structure of a conference presentation in a CPD program. It highlights the professional competence and professional practice of a disciplinary-based CP by accountants in the ASEAN region.

**Keywords:** rhetorical structure; conference presentation; continuing professional development; ASEAN accountants; accountancy

## Introduction

The ASEAN Economic Community (AEC) selects professionals such as accountants to work across ASEAN countries through a Mutual Recognition Agreement (MRA). The policy allows accountants to work in host countries within the region. Accountants must enrol in the Continuing Professional Development (CPD) programme to meet the requirements. The programme emphasises English language abilities and supports AEC's focus on English communication skills.

According to the International Education Standard (IES) 7, the CPD programme is a learning and professional development programme. It assists accountants in achieving competence in their work. The International Federation of Accountants (IFAC) reported that members need communication and presentation skills to assist the government in its efforts to establish the ASEAN Economic Community (AEC) and the ASEAN economic integration (IFAC, 2019).

In line with this, the ASEAN Federation of Accountants (AFA), a professional organisation that controls the progress of the accountant's profession in the ASEAN region, designated the Conference Presentation (CP) as part of the CPD programme. The AFA CPD programme participants must highlight recent organisational concerns, technical competencies, technology utilisation, and fraud prevention in the CP. According to Suprato et al. (2018), accounting students need necessary skills such as proper vocabulary, typical expressions, and correspondence skills essential to accounting. In other words, accountants are expected to acquire English language competence as well as professional competence so that they can carry out professional practices effectively. Thus, a guide or module to fulfil such specific needs is essential.

Empirical studies on CP can serve as a guide to improving the English language and professional competence. While Dubois (1980) compared the oral and written structures of biomedical presentations, Thompson (1994) studied the introduction section that sets up the academic lectures to create the presenter's persona. In later studies, Wulff et al. (2009) focused on the discussion section in Applied Linguistics presentations while Seliman and Dubois (2002) studied the presentation's introduction, body, conclusion, and discussion sections of engineering conferences and the question and answer section of presentation in computer science (Xu, 2022) and the Three-Minute-Thesis presentations in various academic disciplines (Zou & Hyland, 2021). These studies showed the development and focus of research on CP, and their findings highlighted distinctive move structures and moves that were realised by the professional competence of each discipline or domain. Such insights are vital in improving the English language competence and the delivery of the CP. However, there is less focus on the accounting discipline or accountants' competence.

Although some linguistic-based research has been conducted on disciplinary practice related to accountants or accountancy, these mainly focused on the written

genre such as leaders' communication (Ngai & Singh, 2017), review article genre (Azar & Hashim, 2017), and financial reports (Camiciottoli, 2018). Thus, there are deficiencies in the previous research on English language competence and related disciplinary practices, in particular the study of CP that is related to accounting or accountants.

This study examined the move structure of the CP presented by professionals at the AFA conference, and to determine the communicative purpose of the CP. Previous linguistic-based research on disciplinary practices related to accountants or accountancy focused mainly on the written genre. Thus, it is necessary to conduct studies on CPs, especially ones presented by non-native speakers (NNS) in the context of ASEAN.

Professional practice in this study refers to the accountant's conference presentation while professional competence refers to the proficiency and skills required to carry out the professional practice effectively. The focus here is on the professional practice of constructing an effective structure for conference presentations and realising it through the usage of appropriate moves and discourses.

## **Literature Review**

### **Conference Presentation**

The academic genre involves the panel, roundtable, conference section, and conference workshop. In addition, CP also involves the plenary, paper, and poster presentations, which can be continued with or without discussion. A conference presentation (CP) is a monologue presented by the speaker in front of colleagues from the same profession (Seliman, 1996), delivered face-to-face (Hwang, 2013) in real-time, and it involves specific language features (Fernández-Polo, 2018).

Oral presentation studies, in general, have concentrated on academic and professional presentations. One of the earlier studies on academic conference presentations was Dubois' (1980) study on presentation rhetoric by comparing oral presentations to biomedical journal papers. The findings demonstrated the function of each segment: the introduction introduces the audience and the content; the body includes the situation, incident, and comments. The conclusion reverses the introduction, repeats the introduction, and focuses on the results. Seliman and Dubois (2002) updated and improved this framework and proposed a new framework for engineering professional and academic presentations.

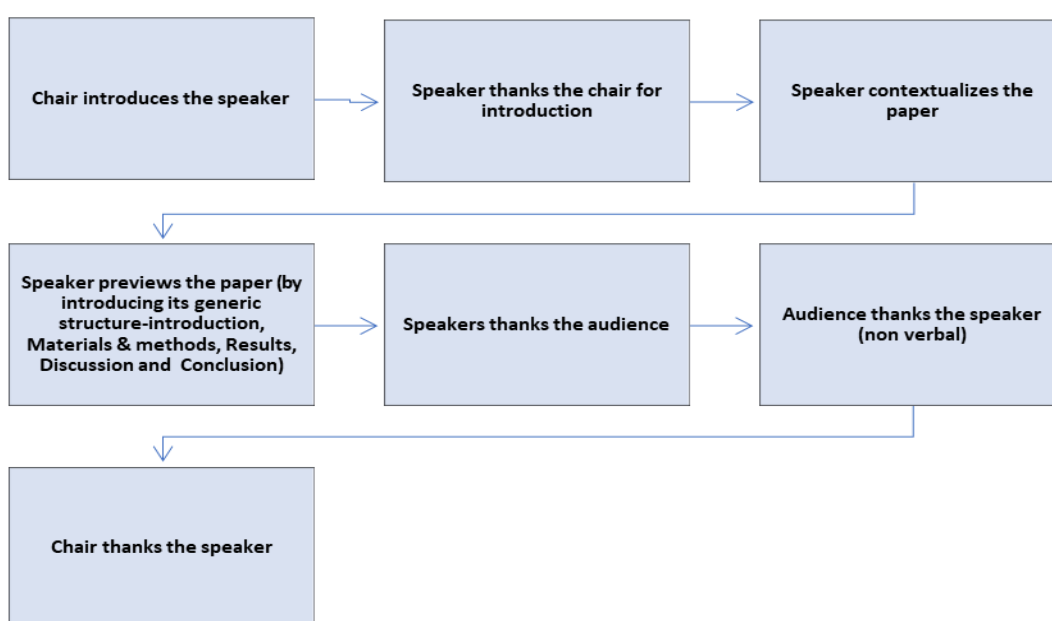
Researchers have intensified the study of move structure and moves of presentations. While other studies focused on different sections of the presentation, such as the introduction and discussion sections (Rowley-Jolivet & Carter-Thomas, 2005; Singh et al., 2019), Seliman and Dubois (2002), identified the structure of the entire oral presentation, which consists of the introduction, body, conclusion, or termination, and the question and answer (Q&A) sections of the conference presentation in Engineering. Singh et al. (2019) found variations in the moves and linguistic features of academic oral presentation introductions in different disciplines. Xu (2022) reported that the turn-taking in the Q&A discussion section serve to build

rapport and justification. These studies showed the structure of academic presentations in terms of moves and strategies in several disciplines but little is known about the accounting discipline.

The theoretical framework of this study is Ventola's (2002) generic structure of the conference section, which is applicable across disciplines. The categorisation of all the sections and main (obligatory) moves in the body section of CPs are presented as academic, social, or organisational genres. Figure 1 presents the generic structure of the conference presentation sections:

**Figure 1**

*The Generic Structure of the Conference Section (Adapted from Ventola, 2002, p. 29)*



More specifically, the introduction section starts when the chair calls the speaker's name. The speaker creates a face-to-face interaction with the audience, shows enthusiasm and self-confidence, and attempts to engage the audience by greeting important people, colleagues, and the audience. Fernández-Polo (2012) emphasised the importance of greetings to build rapport and to prepare the audience for the presentation. Moreover, announcing the topics and previewing the presentation structure is a transition before shifting to the body of the presentation. The body section is a complex part of the presentation. It explains the technical concepts, the outline, or the structure of the talks presented in the introduction section, and it also contains the aims.

According to Seliman and Dubois (2002), the termination section or "technical portion of the body" signifies the end of the presentation. This section may include the body's main points and offer gratitude to the audience. Dubois (1980) divided the termination section into two phases: 1) Content orientation, and 2) Listener orientation. The listener orientation includes calling the audience's attention and signal that the presentation will end.

The CP elements, as presented by Ventola (2002), project an organised sequence of activities, which involve a systematic approach for the chair, the speakers, and the audience. The chair is responsible for opening and closing the session. The chair also introduces the speaker to the audience by reading the curriculum vitae of the speaker. Then, the chair opens the session and invites the speakers to present the topic. The speakers then present the paper and, on completion, thank the audience for attending and listening to the talk. Next, the chair handles the Question and Answer (Q&A) session and then closes the session. This structure is typical of CPs in academic and professional conferences.

Apart from the analysis of moves, professional competence requires the use of specific language features as a social activity on a specific topic or discipline. In the conference, some expressions appeared as a signal of topic shift. For example, the function of “you” is to show politeness (Fernández-Polo, 2018), the use of “we” in university lectures refers to a large audience and the speaker, while “the title of my presentation...” is used to introduce the topic of the presentation (Fernández-Polo, 2012).

### **Method**

This study applies a genre analysis approach introduced by the English for Specific Purposes (ESP) school. It uses Swales' (1990) approach, which focuses on the move structure, the communicative purpose, and the discourse community that employs the genre. Furthermore, it adopts Bhatia's (1993, 2004) notions on researching the professional setting, which also emphasises the significance of communicative purpose and moves structure analysis in genres prevalent in many professions.

The corpus in this study comprises 13 presentations from the AFA conference. There were 19 presentations but keynote address, welcoming speech, and closing addresses were excluded. The conference is one of the CPD programmes offered for accountants in the region. The meeting was a collaboration between the Indonesian Chartered Accountants (IAI) and the International Accounting Standard Board (IAESB) and was held for two days in Bali, Indonesia, in 2019. The AFA conference is considered an impactful event for the accounting field in ASEAN countries and beyond.

The presenters at the conference represented professional organisations that provide accounting services, such as ASEAN and international accounting organisations, academia, private corporations, and government agencies. The presenters are experts in their respective fields. Some native speakers came from the United Kingdom and the United States. For standardisation and representational purposes, data were collected primarily from speakers from the ASEAN countries. The speakers comprised two Singaporeans, three Malaysians, and eight Indonesians.

The CP was recorded with a voice recorder and transcribed using Wreally software - a web-based application designed to aid in the transcription of audio recordings into textual format (Wreally LLC, n.d.). Manual edits were made to conform to VOICE's (VOICE, 2009) convention. The recorded presentations were 10-24 minutes each, and the complete recording was 3 hours and 42 minutes. The total word count of the transcript is 28,900 words. PowerPoint presentations and videos

were used to display texts and graphics in the CP, however, multimodality assisting the audience in following the presentation is not the focus of this research.

For data analysis, the first step was manual move structure analysis based on Seliman and Dubois' (2002) move structure (see Table 1). In addition, obligatory moves were identified to establish the move structure of the AFA CPs. The analysis follows Kanoksilapatham's (2005) framework that considers 100% occurrence as an obligatory move. Moves that occur 60-99% are recognised as conventional moves, while the optional moves are moves that occur below 60%. For this study, the moves were recorded based on the occurrence of each move and not based on the frequency of occurrence of each move.

**Table 1**  
*Move Structure Framework of Conference Presentation (Seliman and Dubois, 2002)*

Moves	Functions
<b>Introduction</b>	
Move 1. Response to the Chairman	Interacting with the chairman
Move 2. Greeting	Greeting the audience
Move 3. Presenting the topics/title	Introducing the title/topic
Move 4. Previewing the structure of the presentation	Presenting the structure of the presentation
<b>Body</b>	
Move 5. Background of the study	Presenting the aim and the objective of the study, the main benefit, historical overview, the logical development, and comparing the old and new situations
Move 6. The need for proposed solutions	Assuming that you will need to propose solutions
Move 7. Proposing solutions	Proposing a solution by stating the purpose and significant characteristics and highlighting its primary importance.
Move 8. Working out proposal	Explaining how the proposal will work.
Move 9. Description of proposed solutions	Describing the concept/model of the work conducted and the level and indicate the work's composition.
Move 10. Try out	After describing the model, provide the trial of solutions.
Move 11. Review the (expected) results of the evaluation.	Discussing the results if it has been successful.
<b>Conclusion</b>	
Move 12. Time check	Checking the time.
Move 13. A hint of the coming end of the presentation	Giving hints.
Move 14. Future Look	Looking at the possible application
Move 15. Tie up the conclusion	Ending the presentation with strategies.
Move 16. Finish	Signaling the end of the presentation and an invitation to ask questions.

The rate of inter-rater agreement among two raters is 92%, which is regarded as reliable. The raters were two lecturers who have experience in teaching the Genre Analysis course as well as conducting genre analysis research.

### Results and Discussion

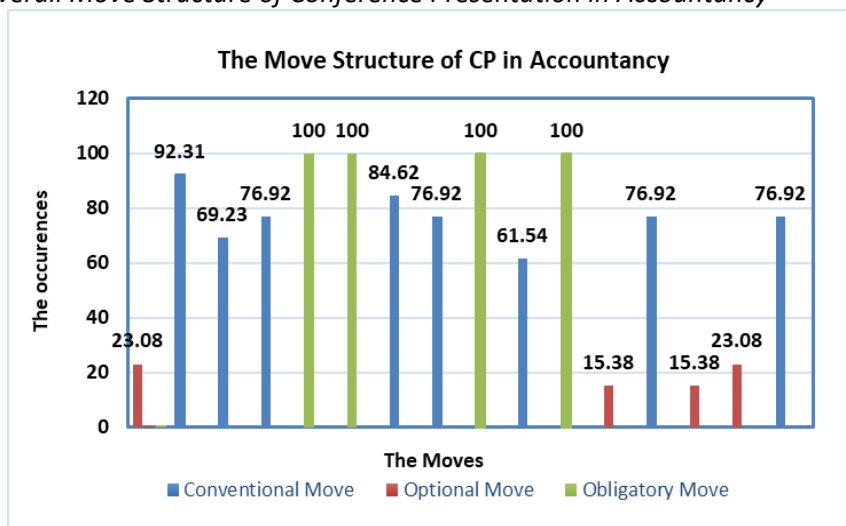
The analysis, as shown in Figure 2, revealed that all the moves in Seliman and Dubois's (2002) move structure are also found in the CP's Introduction, Body, and Conclusion sections. On the other hand, although all the moves were identified in both sets of analyses, 81% of the moves were not obligatory moves.

Firstly, there was no obligatory move in the Introduction section. The obligatory moves were only found in the body section: 42% of obligatory moves were in the Body section, i.e., M5 "Background of the study", M6 "Need for proposed solutions", M9 "Description of the proposed solution", and M11 "(expected) results of the evaluation". Obligatory moves were not found in the conclusion section. The two sections, the introduction and conclusion, were generic and contained conventional and optional moves.

Figure 2 shows that four of the AFA CP moves were obligatory moves (100%) while eight moves were categorised as conventional moves as they recorded an occurrence between 60-99%. The results on the obligatory moves indicate that the CP was mainly constructed according to the discipline of accountancy and accountant's domain. Seliman and Dubois' (2002) study identified similar obligatory moves for presentation at engineering conferences.

**Figure 2**

*The Overall Move Structure of Conference Presentation in Accountancy*



There were also four optional moves found in the AFA CP. The occurrences of such moves were less than 60%. The finding on optional moves, i.e., M1 "Response to the chairman", M12 "Time check", showed that the CP move structure was established with fewer moves.

## The Introduction Section

The first section of the CP is the introduction. The introduction contained four moves: M1 “Response to the Chairman” was an optional move. M2 “Greetings to the audience”, M3 “Presenting title/subject”; and M4 “Preview structure/scope” were conventional moves.

M2 “Greetings” was the first stage of the presentation. This move focuses on the listeners’ orientation. At this stage, the speakers greet the audience, colleagues, and organizers. Rowley-Jolivet and Carter-Thomas (2005) discovered that the speaker establishes rapport and develops a persona with the listener during the introduction. In addition, the speakers might use jokes and stories and highlight remarks in the opening. The opening section of the CP highlighted the accounting’s communication objective, which engages the audience, who are also colleagues of the presenters. These strategies are used to get the audience’s attention and to prepare them to follow the presentation.

The following analysis identifies the 16 moves found in the three sections of the CPs. Each move is explained, and examples are provided to show the distinctive function of the moves.

**Move 1 – Response to the chairman** is an optional move. The presenter thanks the chairman for the introduction.

**Move 2 – Greeting** is a conventional move that appears in all presentations.

**(1) Selamat Pagi assalaammualaikumwarahmatullahiwabarakatu excellencies guests and distinguished guests.** I think it has to be frankly said that I am pretty nervous speaking in front of all of you.

Greetings are commonly practised in countries influenced by the Malay culture, including Indonesia, Malaysia, Brunei, and Singapore.

**Move 3 – Presenting the topic/title** is a conventional move. The speakers highlight the issue by restating the title/topic even though the chairperson has mentioned the topic while introducing the presenters. This strategy is also used to contextualise the topic or title and link it to the discussion or body section.

**(2) I please to share** accountancy profession in Malaysia and **toward embracing** their four-point zero.

**(3) I will discuss more and less about** the Indonesian perspective so **in the view of the** CPD.

The expressions showed that the presenters intended to extend the topic/title to assist the audience in following the presentations. Rather than just announcing the topic, the presenters also highlighted it by providing the context and linking it to the discussion. This strategy is like Swales’ (1990) announcing the topic move, which is found in the CARS move structure.



**Move 4 – Previewing the structure** is a conventional move. The speaker indicates the aspects that will be covered. Outlining the presentation structure can assist the audience in keeping track of the presentation.

(4) And then, my presentation **will have some topics. The first [sic] why we need professional skepticism, how to enhance it, then the mini-research result, and the end is the conclusion or lesson learned from the research.**

### The Body Section

While the Introduction section of the CP comprised mostly conventional moves, the Body section contained both obligatory and conventional moves. The obligatory moves were M5 “Background of the study”, M6 “Need for a proposed solution”; M9 “Description of proposed solution/model”; and M11 “(expected) results of the evaluation”. The obligatory moves comprise essential topics that the presenters must talk about; for example, the presenters will propose a solution and state the results. In this regard, the moves emphasise the procedures conducted when presenting a model, explaining a project, or presenting some strategies for solving a particular issue.

Conventional moves slightly outnumbered obligatory moves. For the Body section, the conventional moves were M7 “Propose a solution or product”, M8 “Working out the proposal,” and M10 “Tryout”.

It is noticeable that there was a complementary effect between the conventional and obligatory moves. While the conventional moves are more focused on the description, proposal, and suggestion, the obligatory moves are more inclined toward the decision, solution, and results. This combination or sequence existed in the moves of the Body section.

**Move 5 – Background of the study** is an obligatory move. This move introduces the rationale and aim of the study or causes. To support the background of the study, the presenter also includes his or her educational background and work experience.

(5) [The topic of the presentation is about Malaysian Institute of Accountants]. So at the Institute of er at **the Malaysian Institute of Accountants**, we have **done a lot of research and analysis**, and I **myself I completed my Ph.D** in two thousand eight looking into [sic] **model of successful implementation of data analytics for auditors** and at that time the data was very much **based on the practice in the UK.**

The present study showed that accounting presentations established understanding by stating the rationale and objective at the onset. The audience can understand what and why the study is carried out and what the intention of the study is. The importance of providing the background of the study is further elaborated by Joseph and Lim (2018), who emphasised that the purpose of adding

context and theories into the background section is to increase the audience's comprehension, present the objective, and promote important topics.

**Move 6 – The need for proposed solutions** is an obligatory and significant move. In example 6, the speaker begins by explaining the problems and subsequently emphasising the need for solutions. In the following example, the move discusses the technology that has disrupted the work of accountants and simultaneously provides solutions. In this case, the speaker proposed the need to change the mindset and attitude to solve an issue. As such, the move highlighted the significance of the proposal or research.

(6) So, this is where I think there is **still a lot of convincing and the change of mindset that need to happen and probably that's the liquidation attitude whereby**, I will wait and see but **when the technology came**, you know, you probably have no time to learn anymore. **It will be disrupting you. It will take over**, and you've seen how you know er services like. **It just took away the whole or destroyed and change the whole tax system.**

This result is in line with Räisänen's (2002) observation that in academic and professional conferences, problem-solving is discussed alongside research to provide solutions. This move highlights not only the importance of understanding the problem but also the need to find a solution. This obligatory move is in line with the aims of the AFA conference and CPD Programme which require presenters to discuss issues and propose solutions.

**Move 7 – Proposing a solution** is a conventional move. It proposes solutions to the highlighted problems. The speaker describes the purpose of the study and then offers potential solutions.

(7) and [sic] **really using that and understanding of technology** on the other hand, you know, would make you much better. Better than AI. But **you have to know what are those Technologies in store out there** the latest and **you have to know how to use them.**

In M7, the presenter proposed a solution by describing the importance of understanding technology.

**Move 8 – Working out the proposal** is a conventional move in which the presenter suggests the methods to solve the problem. The presenter explains how the proposal will be conducted by stating the specific methods. For example, he or she discusses the accounting jobs that are impacted by technology, proposes specialised skills needed for the accountants' work, and then recommends accountant education to solve the problem. In example 8, the presenter suggested methods to equip future accountants with specialised skills.

(8) and the ADB report further talked about, you know, **the three areas where new skills are required the specialized skills transversal and foundation**, and this is important that we have to identify whether a future trained accountants would have those kinds and what will be **the job that matches them**. And [sic] further **the ADB report talks about four quadrants of work** and how this work will be impacted.

**Move 9 – Description of proposed solution** is an obligatory move. This move is realised by describing the methods/procedures presented in the previous move. As a conference involves stakeholders, members, colleagues, and novice accountants, the sharing of proposed solutions is the main focus (Räsänen, 2002). In example 9, the presenter shared the blueprint with the members. It comprises five principles on the way forward.

(9) next slide please (.) and as a result of a lot of roundtable and engagement with our members in two thousand eighteen **implemented or released our digital blueprint and this digital blueprint is to actually advise our members how to move forward**. Well, sort of...What we are saying is that we can just **share with you the five principles** but what the members need to do is to you know, **self-evaluate themselves whether they have actually met or they have probably addressed the five principles**.

The presenters' statements about the working principle of the solutions are important. Thus, the presenters delivered the concept of the work clearly in several steps to support the methods/procedures proposed in the previous move.

**Move 10 – Try out.** M10 is a conventional move. After describing the proposed solution, the speaker explains how to put the solution into action. In example 10, the presenter discussed how the electronic bank confirmation system works.

(10) **to look into the implementation of those five principles**. And we have actually er implemented many of those and **initiatives that we had [sic] a conference in two thousand nineteen and we also have one initiative called [sic] electronic Bank confirmation platform**.

In this move, the solutions to the technical problems in the accountants' work were offered, such as organising a conference and offering an electronic bank confirmation system that creates a more effective system for the bank to solve the problems.

**Move 11 – Review the (expected) results of the evaluation** is an obligatory move and it focuses on the results or expected results of the projects that have been conducted. In the previous moves of the body section, the presenter presented the background, proposed solution, and procedures to achieve the target outcomes. Following this, the presenter reviews the expected results. This evaluation or move appears as the last move of the body section.

**(11) So, we are coming up with the data intelligence and latest conference combining analytics and AI together and we [sic] having the new Currency going cashless conference in a week's time.**

The function of M11 is to report expected results. Stating possible significant results is obligatory because presenters want to highlight the importance of the project/research. The presenters also project the expected results to convince the audience at this stage. In example 11, the expected solution to the problem was to have a "new currency" or to implement cashless transactions.

The body section of the CP is developed mainly through professional accountancy practices. This is in line with Seliman and Dubois (2002) who also identified technical content moves in the body section of their study. In the body section, the speaker described the context and justification for the study and reviewed the solutions. This sequence of moves found in the body section shows that the presenters adhered to the AFA's goals, which were to require accountants to highlight challenges as well as to promote concepts and/or methods to solve them (ASEAN Federation of Accountants, 2020).

### **The Conclusion Section**

In the conclusion section, there were two conventional moves. M13 "A hint of the coming end of the presentation", whereby the speakers gave a signal indicating that the presentation would end. The speakers also marked the end of the presentation by stating gratitude in M16 "Finish", in which the expression "Thank you" signalled to the chairman that the speaker was ready to answer questions.

In addition, optional moves were also found in the conclusion section, that is, M12 "Time check", M14 "Forward look", and M15 "Tie up". For "Time check", the presenter mentioned the remaining time or comments on the time allocated or responded to the chairman's timely reminder, such as "I was reminded that one more minute." M14 and M15 were used to reflect and reinforce the presentation.

**Move 13 - A hint of the coming end of the presentation** is used to remind the audience that the presentation is almost ending.

**(12)** Okay, **before I end**, I'm also picking up a few points that I've learned this morning ...

**(13)** So, I would like **to close my presentation** with the Statement...

**(14)** I think is the keyword, and I think basically the curiosity to learn a new thing. **I think that is the end of my presentation.**

These examples are similar to Guest's (2018) conclusion that the speaker must make an effective conclusion with phrases such as "I'd like to conclude by saying ..." or "Before ending the presentation, I'd like to ..." that highlight the concluding remarks. **Move 14 – Future look** – The speakers emphasise the future application of the solutions that have been presented.

**(15) I would like to design professional accounting education program very well and also to promote methods for Learning and Development for a professional scepticism**

**Move 15 – Tie up the conclusion** – The speakers emphasise the messages by confirming the main points.

**(16) I have this video as a closing for the sessions that can conclude everything how we can see the role of human in the growth of this kind of Technology, especially in content.**

**Move 16 – Finish** is to express gratitude to the audience who has listened to the presentation. The purpose of the concluding section is to ensure that the audience reflects on the presentation, remembers the main aim of the presentation, and to thank the audience. The conclusion section is typically concise.

**(17) Thank you.**

This study also identified two new moves in the AFA CP that did not appear in Seliman and Dubois' (2002) move structure. The moves are "Self-introduction" and "Playing the video". The former move is usually used in the introduction section, while the latter is sometimes used in the conclusion section. Table 2 compares the moves from Seliman and Dubois (2002) and the moves identified from the AFA Conference Presentations.

**Table 2**  
*The Framework Moves and the AFA Conference Presentation Moves*

Framework Moves (Seliman & Dubois, 2002)	AFA Conference Presentation Moves
Introduction	
Move 1. Response to the Chairman	Move 1. Response to the Chairman
Move 2. Greeting	Move 2. Greeting
Move 3. Presenting the topics/title	Move 3. Introducing self/organisation (New Move)
Move 4. Previewing the structure of the presentation	Move 4. Presenting the topics/title
	Move 5. Previewing the structure of the presentation
Body	
Move 5. Background of the study	Move 6. Background of the study
Move 6. The need for proposed solutions	Move 7. The need for proposed solutions
Move 7. Proposing solutions	Move 8. Proposing solutions
Move 8. Working out proposal	Move 9. Working out proposal
Move 9. Description of proposed solutions	Move 10. Description of proposed solutions
Move 10. Try out	Move 11. Try out
Move 11. Review the (expected) results of the evaluation.	Move 12. Review the (expected) results of the evaluation.
Conclusion	
Move 12. Time check	Move 13. Time check

Move 13. A hint of the coming end of the presentation

Move 14. Future Look

Move 15. Tie up the conclusion

Move 16. Finish

Move 14. A hint of the coming end of the presentation

Move 15. Future Look

Move 16. Tie up the conclusion

Move 17. Finish

Move 18. Playing the video (New Move)

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Note: The AFA Conference Presentations have 18 moves. There are 16 moves similar to Seliman and Dubois (2002) and two new moves (Move 3 and Move 18).

Introducing self/organisation is a new move that highlights the presenters' positions while promoting their organisations. The speakers are members of the accountancy organisation and stakeholders, and they usually provide the background of their education or responsibilities in their organisations during this move. Although the chair introduced each speaker by reading their Curriculum Vitae, this action is repeated in the opening part. This move could be a new professional practice in the domain and discipline of accountancy, especially in CPs.

Playing the video is a new move related to the increasing usage of technology in presentations. While most presenters used PowerPoint slides, some opted to use other media to support their presentations. Among the popular media are the company corporate video or a short video which recaps the aims of the presentation.

### **The Communicative Purpose**

The obligatory and conventional moves and the new moves, which are introducing self and playing the video, project the three specific communicative purposes of the AFA CP.

First, to persuade the audience that the problem can be solved by offering context, explaining reasons for the necessity for proposed solutions, and describing the solutions. The presenters also attempted to convince the audience that the problems can be solved using presented solutions by discussing the importance of the solutions and explaining how to implement them.

Second, to offer a "problem-solving package or plan" through detailed description and explanation of the solutions, encouragement to try the solutions out, and assurance of how the solution works. The presenters usually offered the use of state-of-the-art technology and up-to-date best practices as solutions to specific accounting difficulties.

Third, to establish effective communication among the practitioners, the members, and the stakeholders. The presenters attempted to establish good audience reception by applying professional practices specific to the accounting community and practicing cultural and professional courtesies.

To summarise, the moves found in the AFA CP are typically similar to the moves of Engineering oral presentations which were investigated by Seliman and Dubois (2002), except for two new move categories. While some previous studies (Dubois, 1980; Wulff et al., 2009) concentrated on a particular linguistic feature in academic presentations to highlight or establish the communicative purposes of the genre, more recent studies focused on the rhetorical structure of sections of

academic presentations (Singh et al., 2019; Xu, 2022). The study of AFA CPs, however, is more extensive as it not only identified several specific moves in the introduction and the conclusion sections within the conference presentation of accounting but also distinguished the AFA CPs from other professional presentations and practices. In the case of AFA CP, the conference presentation is very focused on identifying current accounting issues and proposing solutions to the issues.

### Conclusion

The current study determines the move structure of conference presentations in a CPD programme for accountants. The findings of the AFA CP study are comparable to those of Seliman and Dubois' (2002) study on Engineering oral presentations, in that the discipline and mode-medium of presentations have a significant impact on the move structure. However, the two new moves are "Self-introduction" and "Playing the video". It also found that the AFA CP was inclined towards a disciplinary-based approach rather than an academic or social approach. This study provides insights into professional or discipline-based CPs. As CPs are a type of dynamic genre that will evolve, especially with the usage of rhetorical strategies to produce effective presentations, there should be continuous analysis of such genres. For an in-depth understanding of the CPs, a multi-perspective genre analysis could be applied to provide a more detailed description of the genre and a deeper understanding of the professional practice and professional competence.

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