# Professional competence of ASEAN accountant at conference presentation

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**ABSTRACT**

The ASEAN Federation of Accountants (AFA) organizes the Continuing Professional Development (CPD) programs to enhance the professional competence of ASEAN accountants. One such program is the conference presentation (CP), which serves as a platform for AFA to share new frameworks and policies. Despite its significance, this language-based professional practice received limited attention from an Applied Linguistics perspective. This study explores the professional practices and competence of accountants in AFA CPs using Genre Analysis to examine structural moves and Metadiscourse analysis to identify specific linguistic markers in presentations. Wordsmith 8.0 (Scott, 2020) was used for concordance analysis on 13 conference presentations delivered by ASEAN accountants at an AFA conference in Indonesia. The presentations were recorded and transcribed with the software Wreally.com (Wreally, 2019). The text was analyzed based on Seliman and Dubois's (2002) move structure and Hyland's (2005, 2019) interpersonal metadiscourse markers. The findings revealed the tendency to use more interactional resources than interactive resources to connect information and assist the audience in understanding the problem-solution-modeled presentations. The popular interactional resources are Self-mention, Engagement markers, and Hedges while the interactive resources are Transition markers. This study found that the discipline, the problem-solution convention, the presenter-audience interaction, and the preferred usage of certain markers determined the use of metadiscourse markers for the AFA CP. It helps accountants understand the importance and need of using moves and metadiscourses in developing their professional competence. The study contributes to the literature in English for Specific Purposes (ESP) and serves as a guide in presenting effectively at conferences and developing purposeful CPD training. This research can also be replicated in studies on professional competence of other professions and professional training programs.

**Keywords:** Accountants; conference presentation; metadiscourse; rhetorical moves; professional competence

## INTRODUCTION

The ASEAN Federation of Accountants (AFA) has promoted the conference presentation (CP) as one of their CPD programs that will benefit the organization and its members. Through the AFA conference, the organization shares its new frameworks and policies in the ASEAN region. The CP is a distinct form of discourse that sets it apart from other types of spoken communication in both structure and purpose. While a lecture may adopt a more casual tone and cater to a limited audience, or a seminar may focus on popular topics, a conference presentation serves a specific function (Aguilar, 2008). The CP also functions as part of a genre system that covers various conference events and entails a series of actions. This includes work-in-progress and professional meetings, a continuing education program, and a marketplace where ideas and opportunities are exchanged (Räisänen, 2002).

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In addition, the presentation at a conference "marks a specific orientation to the audience, but it may be in implicit ways" (Ädel, 2023, p. 14), the CP also contains the rhetorical structure that guides the speakers in the presentation (Fauzanna et al., 2024)

The CP incorporates various linguistic features that effectively engage presenters and audiences, enabling the speaker to achieve their goals by constructing a compelling presentation, effectively delivering information, and preserving the speaker's role (Heino et al., 2002). However, in linguistic-based research, extensive academic study has shown that using specific linguistic markers facilitates audience comprehension and engagement. By employing this strategy, presenters can engage audiences effectively, as it establishes a personal connection and enhances the sense of direct communication (Ruiz-Garrido, 2019). In line with this idea, Kuswoyo and Siregar's (2019) findings indicate that business news texts containing metadiscourse were more engaging than those without linguistic markers.

Previous research on CP reported a range of presentation strategies while recent research has explored interactive formats such as a Three-Minute Thesis (3MT) presentation. For example, presenters in 3MT use specific language to inform and persuade their audiences about their research (Zou & Hyland, 2021). These interactive activities utilize specific interactional markers to convey the presenter's authorial stance by engaging and involving listeners using the first and second personal pronouns (Qiu & Jiang, 2021).

Interactive and interactional markers are used in metadiscourse. According to Hyland (2005, p. 20), metadiscourse is used "to signal the writer's communicative intent in presenting propositional matter" and his work has shown that interpersonal metadiscourse markers are extensively present in academic texts and student presentations. In the professional domain, the chairperson's statement is an example of extensive usage of metadiscourse and moves structure (Yee & Cheong, 2022). Their study showed that metadiscourse markers can facilitate communication in each move. Ötügen et al. (2021) showed that the move analysis and metadiscourse framework are potential tools for teaching genre analysis. In other studies, researchers showed that metadiscourse is used less frequently in professional contexts.

To understand the use of metadiscourse, one needs to analyze it in the context of a genre and its moves. A genre is a communicative event that defines a set of communicative purposes and members of the professional community identify and comprehend the goals. The study of genres and

moves can assist language users in identifying the communicative purpose that "shapes the genre and gives it an internal structure." (Bhatia, 1993, 2004). Genre analysis is used to study the language and structure in various written and spoken professional genres such as the corporate annual report (Qian, 2020), the style of communication of the company's leaders (Ngai & Singh, 2017), and recent advertisement style in social media, *Douyin*, a Chinese version of Tik Tok (Li et al., 2022). For a more comprehensive analysis of the language in moves and genres, researchers used Metadiscourse analysis to analyze the use of personal pronouns *I* and *we* in the conference presentation for self-image and engagement with the audience (Yang, 2014), and for showing the speaker's stance and engagement in 3 Minute thesis (3MT) presentation (Yang, 2020). Lee and Subtirelu (2015) identified the metadiscourse used in 15 university lectures and found that the university lecturer focused on the relationships between ideas in the lecturer's arguments. *Engagement marker* is used to emphasize the writer's point of view (Alyousef, 2015), and it is also used in Engineering seminars (Aguilar, 2008). It is relevant therefore to carry out a study on the metadiscourses used in the moves of the conference presentation by accountants. It is relevant therefore, to study the language-based professional competence of accountants and the use of metadiscourses in the moves of their presentations. Thus, this study focused on professional competence that is reflected in the use of metadiscourse in the moves of one of the genres produced by accountants.

The ASEAN Federation of Accountants (AFA) is a professional organization for accountants in the ASEAN countries. AFA is a regional professional organization that facilitates career advancement for its members through the Continuing Professional Development (CPD) program and it supports the policy of the ASEAN Economic Community (AEC) which provides opportunities for accountants to be involved in a Mutual Recognition Agreement (MRA). The MRA requires accountants to develop their accounting competencies and qualifications to enable cross-border work within the ASEAN region. To participate in the program, Morgan (1997) emphasized that accountant professionals must have presentation skills in formal settings, including the skills to state the presentation's purpose and structure, adjust to the audience's style, and incorporate feedback. Consequently, the study on the usage of metadiscourse is pertinent within professional contexts such as accountants working in the ASEAN region. The results from the study can enhance the CPD program implemented by

AFA and improve the members' professional competence. In addition to applying metadiscourse, genre theory offers a relevant framework for comprehending organizational communication (Bhatia, 2012). This paper is timely in investigating metadiscourse markers used in the moves of conference presentations, involving the Introduction, Body, and Conclusion sections of the CP.

**Previous Studies on Metadiscourse**

Hyland's (2005, 2019) Interpersonal metadiscourse is used to analyze academic written and spoken texts. Thus, Interpersonal metadiscourse is relevant to the study of CPs. Interpersonal Metadiscourse resources are classified into two dimensions. Firstly, interactive resources are used to organize information to assist and persuade the audiences in their engagement with the content. They are categorized into five categories: *Transition markers, Frame markers, Endophoric markers, Evidentials,* and *Code Glosses*. Secondly, interactional resources aim to guide the audience by signaling the author's perspective on the information and involving the reader in the discourse. There are five categories*: Hedges, Boosters, Attitude markers, Self-mention,* and *Engagement markers.*

Interactive resources are more common in written text (Kuhi et al, 2012). This finding is also supported by Hyland and Jiang's (2018) report on the increasing use of interactive features for academic persuasion within journal articles over the past five decades. The *Transition marker 'because', 'therefore', and 'following'* along with *Evidentials* such as *'according to reference'* are among the metadiscourse markers employed to enhance academic persuasion. Similarly, Interactional resources such as *Hedges* and *Engagement markers* are frequently utilized in research articles (Hyland, 2010). For example, *Engagement markers* to emphasize the writer's point of view and to introduce tables and graphs in finance text (Alyousef, 2015), the use of *Frame markers* to establish connections between ideas and manage the flow of messages (Lee & Subtirelu, 2015) while the study by Weber (2005) on personal reference *'I' or Hedges 'now'* aims to present the arguments.

Likewise, signaling nouns are reconsidered when analyzing metadiscourse (Flowerdew, 2015). In addition, metadiscourse is also studied in the Malaysia Bank Governor's speech, applying interactional markers and using *Engagement markers* (Aziz & Baharum, 2021). In business presentation that applies interactional metadiscourse markers, focusing on *Engagement markers* (Kuswoyo & Siregar, 2019). Yee and Cheong (2022) identified the chairperson statement as having a different schematic structure from the previous structuring model and the difference was marked in the interactive and interactional metadiscourse markers. Thus, it is considered useful to analyze the move analysis and the metadiscourse taxonomies (Ötugen et al., 2021). The presentation is used to engage the listener and ensure they follow the presentation (Mameghani & Ebrahimi, 2017). Thus, a recent study also identifies the markers in each move (Ädel, 2023). In nursing conference presentations, the speakers create a persona using *Self-mention and Engagement markers* (Ruiz-Garrido, 2019).

Past research on metadiscourse resources focused on written text. Consequently, the study of the AFA CP can add to understanding the usage of metadiscourse resources in the spoken genre.

A conference presentation, which is a spoken genre typically comprises three sections: introduction, body, and conclusion. The introduction section received significant research focus in previous studies. The conference starts when the speaker introduces the topic, engages the audience, marks the transition from the earlier talk, and sets the stage for the presentation (Fernández-Polo, 2012). The common expression used in the conference, such as, *'I mean'* is used to draw attention when introducing the background, and self-repair (Fernández-Polo, 2014). In addition, the pronoun '*we'* is used to explain the procedure, make a claim, show results, and activate students' knowledge (Mur Dueñas, 2007) while '*you'* is used to demonstrate rapport with students (Yeo & Ting, 2014).

While the existing literature on metadiscourse focused on parts of a discourse genre, a deeper understanding of the use of metadiscourse in the whole discourse or genre is necessary. Thus, this study aims to investigate the use and distribution of metadiscourse markers in all the main sections of the CP. The introduction of the speakers by the chairperson and the Q&A session are not the focus of this study.

This study, which is part of a multi-perspective and multidimensional genre analysis, aims to understand how the professional competence of the accountant can be enhanced through the use of specific metadiscourse markers that appear in the moves of the AFA conference presentation. The research answers the question: *What are the metadiscourse markers that are used in the moves of the AFA conference?* The findings can contribute to enhancing professional competence and CPD programs.

## METHOD
### Respondents
There were 16 presentations at the AFA conference, however, data was only taken from 13 presentations which excluded two keynote speeches and a panel presentation. The ASEAN Federation of Accountants (AFA) conference was held in Indonesia, and it was attended by participants from the ASEAN countries and the world. The data consists of presentations delivered by members of the ASEAN accounting organization, including the directors of accounting organizations, governments, and the private sector in ASEAN. Only presentations from non-English speakers from the ASEAN region were selected. The conference highlights prominent topics concerning ASEAN accounting organizations, including professional skepticism, fraud, and accounting education.

### Instruments
This study focuses on the metadiscourse in the AFA CP. The main reason for analyzing metadiscourse is based on Kopple's (1985) preliminary work that identified the function of metadiscourse which helps readers recognize the texts and see exactly how different parts of the texts are connected. In addition, it supports Hyland's (2019) notion of metadiscourse that reveals the writer's awareness of the reader and his or her need for elaboration, clarification, guidance, and interaction. In the case of this study, the AFA presenter must match his or her presentation to the audience. To achieve this, the presenter should have clear audience-oriented reasons and the audience's requirements as guidance or elaboration within the text to accomplish the goal. Hyland's (2005, 2019) Interpersonal metadiscourse is used to study interactive and interactional resources.

The Interactive dimension aims to "shape and constrain" a text to fulfill the reader's need while presenting arguments that convey the writer's interpretation and goals (Hyland, 2005). He also stated that writers design the text to meet the readers' requirements. These two notions are used to study how the presenter focuses on the audience's awareness, knowledge, interest, expectations, and processing capabilities to fulfil both the presenters' goals and the audience's needs.

The Interactional dimension serves to infer, comment on, and provide detailed perspectives on the messages. In this context, metadiscourse is utilized to evaluate, engage in, and express solidarity, anticipate objections, and respond to dialogues with others. Tables 1 and 2 provide a list of examples of metadiscourse markers based on Hyland's (2005, 2019) Interpersonal metadiscourse markers. The list is compiled based on all the markers identified in the tables including the examples and discussions provided by the two references. Tables 1 and 2, which are more comprehensive, are used as a guide to analyzing the AFA CP because they can contribute to more accurate and reliable analysis and categorization of metadiscourse markers.

**Table 1**
*The Interactive metadiscourse dimensions (Hyland, 2005, 2019)*

| Markers | Functions | Examples |
|---|---|---|
| **Transitions** | To understand the relationship between the steps of the argument, including addition, causative, and contrastive. | **Addition**: *And, besides, furthermore, moreover, by the way*<br>**Comparison**: *Similarly, equally, in the same way, correspondingly, likewise, but, in contrast, however, on the contrary*<br>**Consequence**: *As a result, thus, therefore, so, of course, on the other hand* |
| **Frame marker** | To express the sequence, label, predict, argue, and clarify the discourse. | ***Additive relations***: *First, then, at the same time, next*<br>***Labeling stages***: *To summarize, finally. in sum, by way of introduction*<br>***Declare discourse goals***: *My goal, I argue. my purpose is, I hope to persuade*<br>***To indicate a topic change***: *well, right, okay, fine, let's, now, hope* |
| **Endophoric markers** | To refer to other parts of the text. | *Refer to, noted above, see section/figure* |
| **Evidence** | To use ideas from other sources. | *According to, based on, says, insert the citation* |
| **Code Glosses** | To rephrase, explain, and expand on information. | *In other words, for example, such as, this is called, explain, that is* |

While Table 1 presents the interactive metadiscourse markers, Table 2 presents the interactional metadiscourse dimensions, which also contain some specific markers.

**Table 2**
*The Interactional metadiscourse dimensions (Hyland, 2005, 2019)*

| Markers | Functions | Examples |
|---|---|---|
| **Hedges** | To present an opinion rather than facts. | *Possible, possibly, think, just, you know, might, perhaps, about* |
| **Self-mention** | To use the first-person pronouns and possessive adjectives. | *I, my, me, mine, we, our, ours* |
| **Engagement marker** | To recognize the significance of meeting the reader's expectations and to address them as participants. | *You (followed by modals) can, have, may, must, need, will, would, should* |
| **Booster** | To establish rapport with audiences by transforming the writer's position into a confident voice. | *Clearly, in fact, obviously, demonstrate* |
| **Attitude markers** | To express the writer's attitude toward propositions. | **Attitude adverbs**: *agree, prefer* <br> **Sentence adverbs**: *unfortunately, hopefully,* <br> **Adjectives**: *appropriately, logical* |

The researchers also used data from a move structure analysis of the AFA CP to discuss the Interactive and Interactional metadiscourse markers. Fauzanna et al (2024) which was based on Seliman and Dubois's (2002) move structure was used to establish the moves and rhetorical structure of the AFA CP. The structure comprises 16 moves: 4 moves (introduction section), 7 moves (body section), and 5 moves (conclusion section). The moves are presented in the following table:

**Table 3**
*Move Structure of the AFA Conference Presentation* (Fauzanna et al., (2024)

| Moves | Functions |
|---|---|
| **Introduction** | |
| 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 |
| **Body** | |
| 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. |
| **Conclusion** | |
| 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 | Signalling the end of the presentation and an invitation to ask questions. |

**Procedures**

This study examines thirteen presentations from the AFA conference held in Bali, Indonesia. The AFA conference was organized in collaboration with the Indonesia Chartered Accountants, which is also known as *Ikatan Akuntan Indonesia,* and the International Accounting Education Standard Board. The presentations were audio-recorded, and the duration ranged from 9-24 minutes while the total presentation duration was 3 hours and 42 minutes. A transcription of 28,900 words using *Wreally software* (Wreally, 2019) was produced, and it was used as the main data for this study. Figure 1 illustrates the procedures of the research. First, 13 presentations at the AFA conference were audio-recorded. Second, data was transcribed from audio with the help of *Wreally.com* and was manually edited. The data was analyzed with *Wordsmith 8.0* to identify the markers following Hyland's (2005, 2019) interpersonal metadiscourse frameworks.

**Figure 1**
*Procedures of the research*
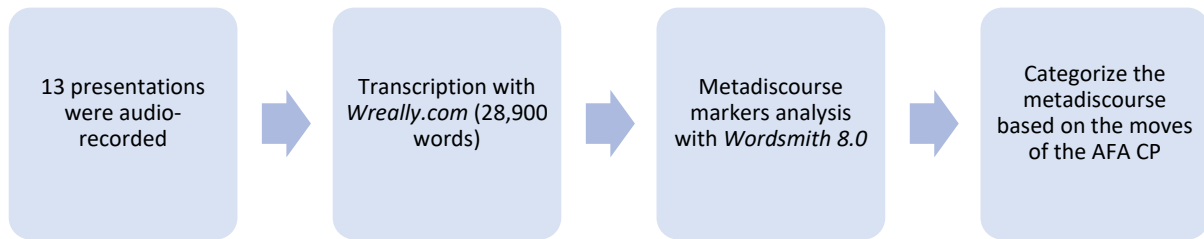


**Data analysis**

*Wordsmith Tools 8.0* (Scott, 2020) was used to analyze the concordances of the metadiscourse markers found in the CP. Then, the metadiscourse markers were categorized according to Hyland's (2005, 2019) Interpersonal metadiscourse marker categories. The metadiscourse markers and the respective categories were also analyzed based on their functions in the moves of the AFA CP, which were established based on the moves of Seliman and Dubois (2002). The combined analyses provided a more comprehensive description of the occurrences and categories of metadiscourse markers and their functions in realizing rhetorical moves in each section of the AFA CP. The example of the metadiscourse analysis at the AFA conference shows the use of the *Self-mention 'I'* in the body section.

(1) so approach to professional skepticism is really just to build it into the standard in terms of the action that you need to have and *I* thought it might be helpful for me to just raise some examples er to instead of just talking about concepts raised examples er and the most appropriate example *I*

could think of is the most recent standard that was just released late last year.

In this data, the '*I*' is used in the body section of the presentation. the presenter uses *'I'* to emphasize his opinion toward an idea, the presenter's Self-mention *'I'* is often used to present the study background and the presenter's viewpoint (Fauzanna et al., 2023)

**FINDINGS AND DISCUSSION**

Based on the analysis, the 28,900-word corpus contains 23.9% metadiscourse markers. The prevalence of Interactional markers (58.15%) surpasses the usage of Interactive markers (41.85%). This is shown in the occurrence of interactive and interactional metadiscourse of the AFA CP as presented in Table 4. The finding of a higher degree of interactional metadiscourse markers in CP suggests a contrast in the usage of metadiscourse markers between spoken and written genres as the written genre adopts a more interactive than interactional approach (Gustilo et al., 2021).

**Table 4**
*Interactive and Interactional Metadiscourse*

| Interactive Metadiscourse | | Interactional Metadiscourse | |
|---|---|---|---|
| **Category** | **Percentages** | **Category** | **Percentages** |
| Transitions | 30.08 | Hedges | 10.43 |
| Frame markers | 9.90 | Boosters | 0.09 |
| Endophoric markers | 0.77 | Attitude markers | 0.18 |
| Evidentials | 0.12 | Self-mention | 25.27 |
| Code glosses | 0.98 | Engagement markers | 22.18 |
| **Interactive** | **41.85** | **Interactional** | **58.15** |

*Interactive resource*

For interactive resources, there are three frequently used metadiscourse markers: In the introduction section, *Transitions* (80.6%); in the body section, *Transitions* (64.6%); and in the conclusion section, *Transitions* (70.5%). These markers facilitate the linkages of ideas, establish sequential flow, and

indicate topics discussed and they have a crucial role in organizing text for coherence and convincing the audience. While other markers are used limitedly, *Transitions* have been used in all sections, to connect the presenters' points of view when presenting the problems and solutions. Figure 2 illustrates the distribution of interactive resources.

**Figure 2**
*Interactive resources*
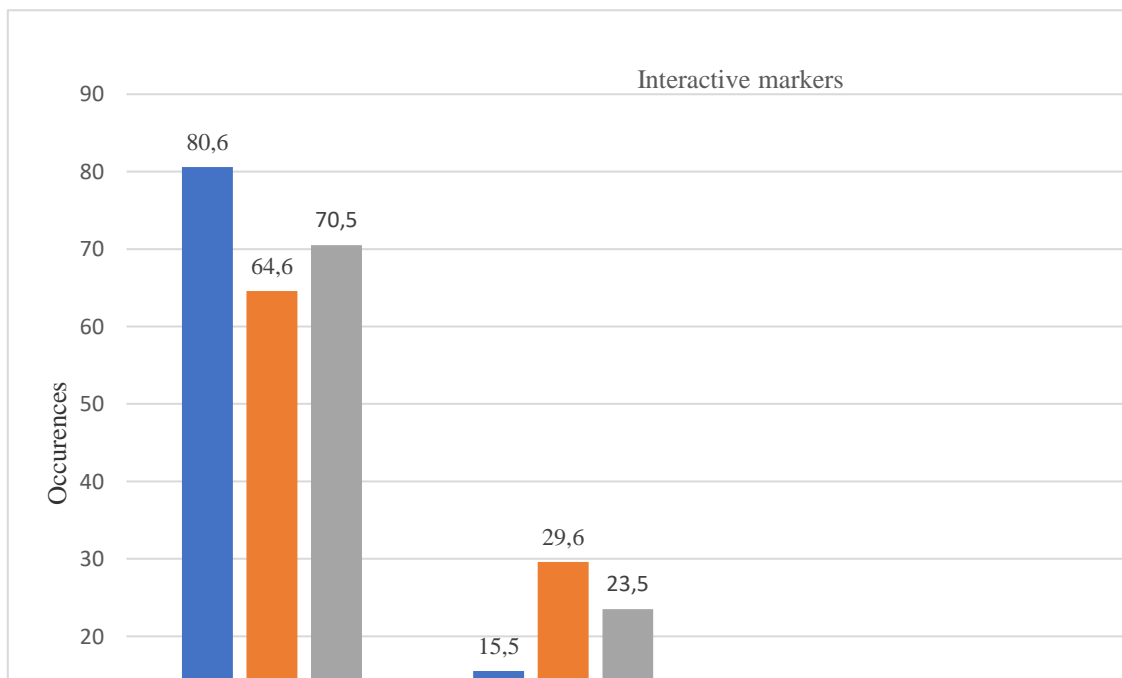


*Transitions* encompass three categories: 'addition', 'comparison', and 'consequence'. Among these, the 'addition' markers are the most frequently employed category. Notably, 'and' stands out as the most used transition marker for the addition, 'but' for comparison, and 'so' to state consequence. On the other hand, *Endophoric markers* and *Evidentials* are used less in CP. This is because they are typically used in written discourse to show parts of the text and to incorporate ideas from other sources. Example 2 serves as an illustration of the use of transition markers.

(2) "So at the Institute of er at the [org], we have done a lot of research *and (transitions)* analysis, *and (transitions)* I myself I completed my PhD in two thousand eight looking into a model of successful implementation of data analytics for auditor."

From Example 2, the marker 'and' provides additional information about the presenter's background. This usage aligns with the purpose of *Transitions,* which are commonly employed for narrative and persuasive purposes, demonstrating a strong orientation toward the audience. *Frame markers*, on the other hand, fulfil the function of labeling and structuring the argument. For instance, *Frame markers* establish a clear order and organization within discourse.

In Example 3, the presenters use *Frame markers* such as 'first' and 'second' to demonstrate the sequential relationships between ideas when presenting the information about the accountants'

jobs. The functions of these markers are to introduce ideas, and the signposts provide a clear order and organization for the ideas or arguments.

(3) "*The first* (*Frame markers)* one is about the work that is done by mundane tasks. They are cognitively mundane like bookkeeping, which will go off. Moreover, *the second time* (*Frame markers)* is those cognitive base jobs, but they are specialized."

*Interactional resource*
The interactional resource plays a crucial role in shaping the speakers' persona, engaging the audience, and directing their attention to the topics. Figure 3 shows that *Self-mention* is the most significant Interactional marker in all sections; the Introduction section contains dominant markers, including *Self-mention* (57.1%), *Engagement markers* (27.8%), and *Hedges* (14.6%). In the body section, *Self-mention* is dominant (37.95), and *Engagement markers* are preferred in the body section (36.5%), and *Hedges (25.4).* The frequently used markers in the conclusion section are *Self-mention* 48.1%, Engagement markers 28.8%, and Hedges 23.1 %. The body section contains more markers. These findings highlight the importance of presenter-audience interaction during CP. Gallego-Hernández and Rodríguez-Inés (2021) highlighted the importance of *Self-mention* in interactions between sellers and customers, as sellers aim to shape opinions and behaviors.

**Figure 3**
*International resources*
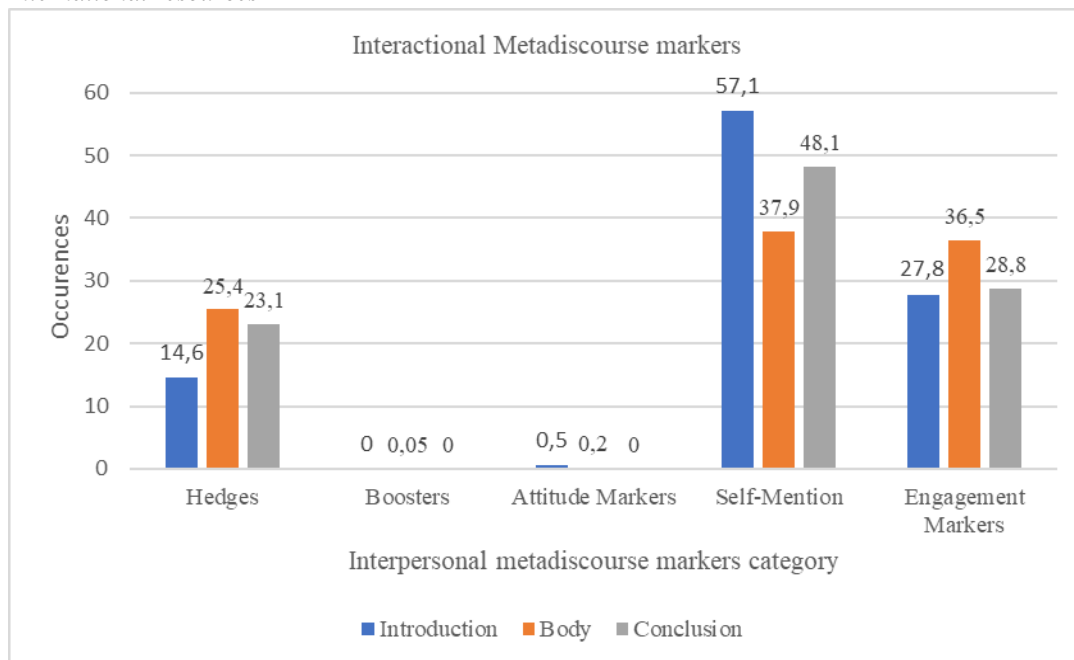


The *Self-mention* strategy focuses on personal pronouns, in particular first-person pronouns. It serves as a powerful tool to establish a bond with the audience. In this study, the introduction and conclusion sections predominantly feature the pronoun *'I'*, whereas the body section exhibits a dominance of '*we'*. In other words, the speakers employ different types of pronouns for each section of the CP. The *Self-mention* marker actively engages the audience and extends their active participation throughout the presentation. This strategy is exemplified in Example 4.

(4) *"so approach to professional scepticism is just build it into the standard in terms of the action that you need to have, and I (Self-mention) thought it might be helpful for me to just raise some examples er to instead of just talking about the concept just raised examples er and the most appropriate example I (Self-mention) could think of is the most recent standard that was just released late last year…."*

*Self-mention 'I' is used* in expressions such as '*I thought'* and '*I could think of'* highlights the speaker's perspective on a particular topic. Presenters employ *Hedges* to make justifications or reasons to support their point of view, for example, *'about'* enables the presenters to articulate their opinions with a persuasive intent and to assert their stance and rationale.
*Engagement markers* play an important role in capturing and maintaining the audience's attention during a presentation. The frequently utilized *markers: 'can', 'have',* and *'will'* emphasize points

and draw the audience's focus towards specific statements. Conversely, markers such as *'must'* and '*should'* signal a sense of obligation or recommendation, urging the audience to consider the speaker's viewpoint. Example 5 illustrates the effective use of engagement and perception using *'must'*.

(5) "That's the first principle we are looking at *everyone must (Engagement marker)* be aware what is told. *You must* know what is the latest. *You must (Engagement marker)* know… "

*Booster* and *Attitude markers* are less frequently employed. In the study of the AFA conference, a spoken genre, these markers are only used explicitly to state agreement, highlight the significance or obligation associated with the discussed perspectives, and provide clarity in presentations.

*Metadiscourse in the Sections of the Conference Presentation*
The utilization of metadiscourse markers is a prevalent feature in CP, specifically within the introduction, body, and conclusion sections. The body section exhibits a higher frequency of metadiscourse usage than the other sections. A substantial amount (86.51%) of metadiscourse markers is found in the body section, surpassing the occurrences in the introduction (8.97%) and conclusions (4.52%). By focusing on the metadiscourse markers employed within each section, this study sheds light on the communicative

strategies used by presenters to engage and interact with their audience, ultimately contributing to a comprehensive understanding of the dynamics of the AFA CP.

**The Introduction Section**

The introduction section of the CP incorporates metadiscourse markers that serve the purposes of greetings and provide a preview of the presentation's structure. Ädel (2006) suggests the primary function of metadiscourse is to introduce audience-oriented information and to align the

audience with the communicative goals of the presenter. The most common metadiscourse marker in the Introduction section is *Self-mention* (25.27%). This marker is used when the presenters introduce themselves and their affiliated organizations. Besides, *Transitions* (30.09%) are employed to establish connections between various segments of information while presenting the topic and outlining the structure of the presentation. Figure 4 presents the types of metadiscourse markers and frequency of usage within the introduction section.

**Figure 4**
*The Metadiscourse markers of the Introduction section.*
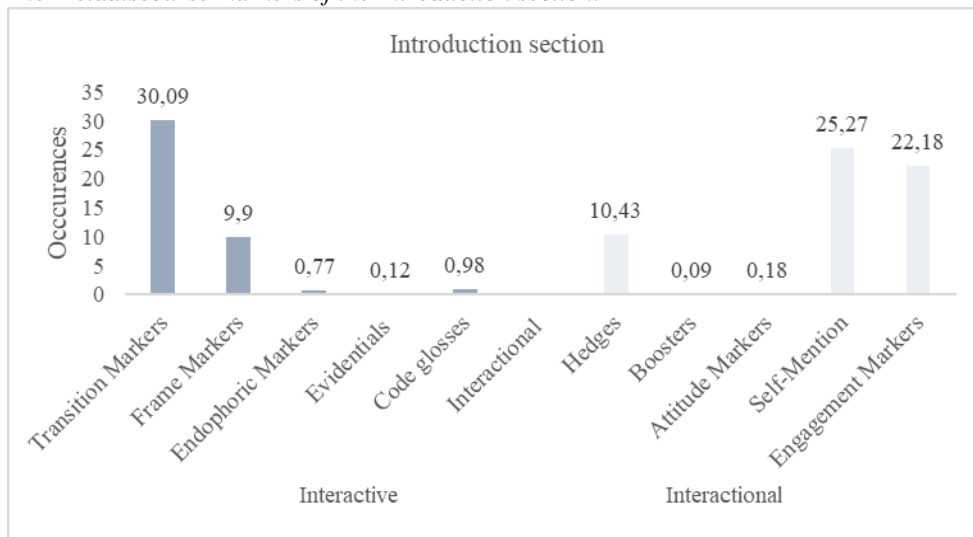


**Move 1 – Response to the chairman**. Metadiscourse is not used in Move 1 and **Move 2 – Greeting the audience**. Two metadiscourse markers are used to emphasize the importance of audience orientation. The presenter employs *Self-mention* Interactional markers to create a presenter-audience connection and promote mutual understanding. While introducing oneself, the presenter also employs *Transitions 'and'* Interactional markers to connect the information presented in the greeting as shown in Example 6.

> Interactional and Interactive markers
> (6) "*Selamat pagi*. So, probably you wonder why *I (Self-mention)* speak Bahasa. *I (Self-mention)* am a Malaysian but *I (Self-mention)* sit on the board of CPA Australia. You will be wondering why Warga emas or what we call it senior citizens talk about ICT but and I'm very much are wired in *I* think like most of us here *and (Transitions)* ICT is our in our lives now."

The strategic use of *Self-mention 'I'* and *Transitions 'and'* exemplifies the speaker's skill to engage the audience and to establish a strong presence. The presenters use These markers to

establish the speaker's authority and create a persuasive impact on the presentation.

**Move 3 – Presenting topic of presentation.** In this move, the presenters announce the topic before presenting their ideas on the relevant issues in the body section. Interactional and Interactive discourse markers are used to highlight and explain the topic of the presentations. For Move 3, presenters mainly used Interactional markers such as *Self-mention,* and *Engagement markers* as shown in the following example.

> Interactional markers
> (7) "*I* will discuss *(Engagement marker)*, and *I (self-mention) have* some ideas." (to present topic).
> "*I* would like to *have (Engagement marker)* some topics before *I* come to the results of mini research" (to present the topic).
>
> Interactive markers
> "I will discuss more and less about the Indonesian perspective (Point 1) *and (Transitions)* professional CPD (Point 2) *and (Transitions)* also the practices in Indonesia (Point 3)" (to present the topic).

Various metadiscourse markers are used in Move 3. Presenters use *Self-mention 'I'* to express the presenters' perspective and personal viewpoint on the topic and *Transition 'and'* is utilized to connect additional information within the topic to ensure a smooth flow of ideas and to facilitate the integration of relevant points. In addition, presenters use the *Engagement marker 'have'* to draw the audience's attention to the subject.

**Move 4 – Present the structure of the presentation.** This move communicates the structure of the presentation using two main markers: *Self-mention, Transitions, Engagement markers,* and *Hedges* as presented in Example 8.

Interactional markers

(8) "*we (Self-mention)* talked about whether and how accountants actually…" (present the structure).

"*my* (Self-mention) presentation *will have (Engagement marker)* some topics." (present the structure).

"the first why we need professional scepticism *then (Frame markers)* how to enhance it *then (Frame markers)* the mini research result (present the structure)

Interactive markers
"*I*'ll make some introductory comments (Point 1) *and (Transitions) I*'ll give some examples (Point 2) *and (Transitions)* share some elements." (Point 3) (present the structure).

In example 8, the prominent interactional metadiscourse markers are *Self-mention, Transitions, Engagement markers, and Hedges and Frame markers. Self-mention 'I'* is frequently used in the introduction section, however, *'we'* is also used to highlight collective efforts and to suggest that the work being presented is a collaborative endeavor. The Engagement marker *'have'* is

employed to direct the audience's attention to the presentation's structure. Metadiscourse Interactive markers are also used to engage the audience, create predictability, and convincingly link the audience to the targeted information. *Transition 'and'* plays a significant role in connecting ideas and indicating the structure of the presentation. It is frequently used to assist the audience in understanding various contents and their connection.

The use of metadiscourse markers in Moves 1 to 4 in the introduction section contributes to the comprehensive understanding of how presenters strategically utilize language to engage and direct their audience in the introduction section of the CP that focuses on the engagement with the audience through greetings, the introduction of the topic and explanation of the presentation's structure.

**The Body Section**

The body section serves as a platform for presenters to share more detailed information and ideas related to the topic and main points highlighted in the introduction section. For the CP, the AFA requires presenters to deliver the presentation in a problem-solution structure. Consequently, moves and metadiscourse markers are used to introduce background information, propose a solution, and review the possible results.

*Transitions* are the most prevalent metadiscourse marker (29.33%), followed by *Self-mention* (25.32%). The frequent use of *Engagement markers* (22.19%), *Hedges* (10.64%), and *Frame markers* (10.27%) allows the presenters to express their involvement and personal perspectives while *Transitions* aid in organizing the presentation by indicating shifts in the ideas and points. The distribution of the metadiscourse markers is illustrated in Figure 5.

**Figure 2**
*The metadiscourse markers in the body section*
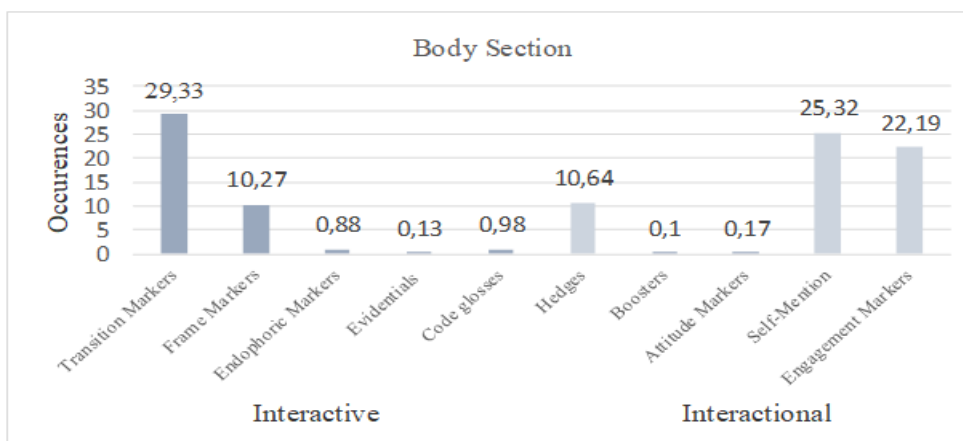
**Move 5 - Background of the study.** This move presents the aims, objectives, development of the study, and the main benefit and significance of the research. The presenter provides the information so that the audience understands the purpose, direction, and relevance of the study. Interactional markers *Self-mention, Engagement,* and *Transitions* Interactive markers '*and*' are mainly used to complement this move as shown in Example 9.

Interactional markers

(9) "about the skill sets that *we* (*Self-mention*) need to embrace" (background)

"*we* (*Self-mention*) will be with them throughout to stay relevant" (present the background).
"I *think (Hedges)* lastly the message that I like to share is pretty..."
(present the background).

"It was the business model which was at fault, but *you know (Hedges)* you will find that ..."

Interactive markers

(10) "we have done a lot of research *and (Transitions)* analysis implementation of data analytics for auditors" (present the background)
"about the skill sets that we need to embrace *and (Transitions)* the skill set that we need to nurture" (present the background)

*Self-mention 'we'* is frequently used in Move 5 compared to '*I'* to emphasize collaborative efforts while *Hedges 'think'* and *'you know'* present the presenters' point of view. *Transitions* are often used to reflect the presenters' viewpoint and to reinforce their argument. The most used *Transitions* in the AFA CP are *'and'* to establish connections between ideas, aims, and objectives.

**Move 6 – Need for a proposed solution** and **Move 7 – Propose the solutions**. These moves emphasize the importance of presenting a solution and providing further details regarding the proposed solutions. This includes highlighting the purpose, significant characteristics, and primary importance. In these moves, interactional markers such as *Self-mention 'I'* and *Engagement 'you'* are frequently used to present the reasons for proposing solutions while Interactive marker '*and'* is used to connect information.

Interactional markers

(11) "Everyone *right? (Frame markers)* having the opportunity, *right? (frame markers)* having the opportunity having the pressures" (emphasizing the need to propose solutions).
"*You (engagement marker)* can innovate as much as you can"
(need to propose solution)
Interactive marker

"I think there's still a lot of convincing *and (transition marker)* the change of mindset."

The presenters usually engage the audience by addressing them directly with the pronoun *'you.'* They aim to capture the audience's attention and involvement. In addition, presenters use *Frame markers 'right'* indicate a topic shift.

**Move 8 – Working out a proposal** states the method of the study, results, and components of the process, while **Move 9 – Description of the solutions** explains the procedures in carrying out the proposal. *Transitions* '*so'* show consequence and are applied in presenting the way a proposal works and *Self-mention 'we'* establishes a sense of collaboration and shared responsibility among the researchers.

Interactional markers

(12) "*We (Self-mention)* analyze how *we (Self-mention)* develop the policy of Education to meet the future demand (work out the proposal)."

"Then what other idea I have is *we need (Engagement marker)* to expand, to cover more, to reach more the data" (describe solution).

"again, *you know (Hedges)*, it is something that *you need (Engagement marker)* to think about.

In Moves 8 and 9, the presenters use Interactive and Interactional markers to focus on managing the message and to convey the concept/solution. The pronoun '*we'* is used to highlight collaborative work, and it serves to connect different aspects of the proposal. This enables the audience to follow the logical progression of the concept or solution. *Engagement markers,* in particular obligation modals such as '*need'* are used to show the necessary action for the solutions and the *Hedges 'you know'* to show the presenters' point of view.

**Move 10 – Try out** and **Move 11 - Review (expected) results** are found at the end of the body section. In Move 10, the presenter supports the proposed solutions by offering trial examples, explaining the application utilized, providing detailed information about the work, and presenting evidence while in Move 11, the presenter discusses the outcomes of the proposed solutions by evaluating the success or failure.

Interactional markers

(13) "What *we* (*Self-mention*) have done is we work with delight in a yearly investment" (review the results)

"*you know (Hedges)* the ethical and how that we can improve the professional judgment to input this process based" (try out)
"So just now we also talked *about (Hedges)* behavioral skills and why behavioral skills?" (present the results)
"So in the next slide, I *just* want to share *about (Hedges)* the lesson learned. preference enhancement" (present results)

In Move 10, the presenter supports the proposed solutions by offering trial examples and explaining the application utilized.

Interactive marker
"two twenty so I won't go into details *So (Transitions)* those are our initiatives and we have… (present the expected results)

Detailed information about the work, and presenting evidence while in Move 11, the presenter discusses the outcomes of the proposed solutions by evaluating the success or failure.

The body section, which is the focus of the AFA CP, discusses the issues of the accountant organization in a problem-solution structure approach, and presenters are required to provide the context, emphasize the need for solutions, propose

solutions, describe solutions, and review them. presenters use Interactional metadiscourse markers such as *Transitions*, *Self-mention, Engagement markers,* and *Hedges* to facilitate the audience's comprehension, to promote understanding of the topic presented and to make the presentation more effective.

**The Conclusion Section**
The conclusion is the briefest section in terms of duration and word count. The presenter uses five moves to signal that the presentation is nearing its end, to prepare the audience for the conclusion, and to state gratitude to the audience. Some presenters may end the presentation with a corporate video or a video that summarizes the project or research presented earlier. The analysis reveals that *Self-mention* (32.26%) and *Transitions* (27.10%) are the most frequently employed markers in the conclusion section. These markers serve to establish a connection between the speaker and the audience as well as to ensure the smooth flow of ideas and information. The *Engagement marker* (19.35%) aids in capturing and maintaining the audience's attention throughout the presentation. The results are presented in Figure 6.

**Figure 3**
*Metadiscourse markers in the conclusion section*
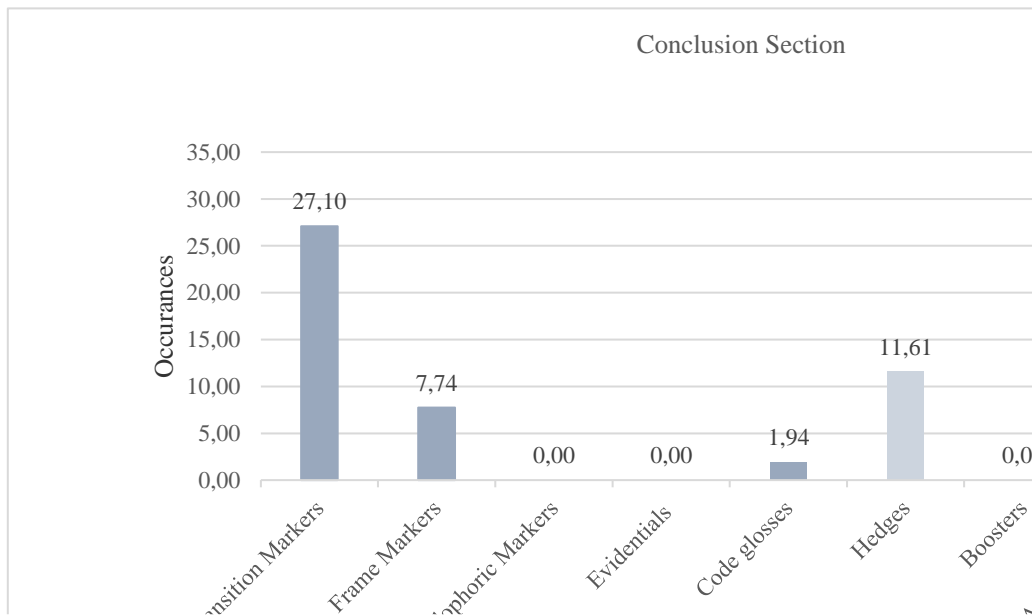


**Move 12 – Time check** concerns time management. However, metadiscourse markers were not identified as all presenters adhered to the time allocated for the presentation. **Move 13 – Hint about the coming end of the presentation** signals that the presentation will be concluded.

Interactional markers
*(14)* "*I (Self-mention)* would like to close my presentation" (a hint to end the presentation).
"*I (Self-mention)* think that is the end of my presentation" (a hint to end the presentation).

Interactive marker

"*So (Transitions)* I would like to close my presentation with this" (a hint to end the presentation).

The transitions used at the end of the presentation conclude the main discussion and prepare the audience for the closing remarks. *Self-mention 'I'* is used in the conclusion section like the introduction section to the presenter as a signal that the presentation will end.

*Transitions* are used in this move to signal the end of the discussion in the body section and to prepare the audience for the closing remarks. Unlike the use of *Self-mention 'we'* which is common in the body section, *'I'* is always used in both the introduction and conclusion sections.

**Move 14 – Forward look** states the future application of the solutions while **Move 16 – Finish** is a statement of gratitude which also functions as the signal of the end of the presentation. Metadiscourse markers are found in limited numbers because Move 14 is rarely used while Move 16 mentions a brief gratitude. **Move 15 –Tie-up** aims to provide recommendations based on the research outcomes and to invite questions from the audience.

Interactional markers

(15) "*I (Self-mention)* have this video as a closing for the sessions…" (tie-up)

"I think *I (Self-mention)* can share with you." (tie-up)

Interactive marker

(16) "among regulators, professional associations *and (Transitions)* business financial actors, can improve the quality, *and (Transitions)* the credibility of code of ethics, business standards *and (Transitions)* regulations, at the formal level *and (Transitions)* at implementation level *and* daily practices." (tie up)

The presenter utilized *Self-mention 'I'* to personalize the concluding statement and express gratitude to the audience. Moreover, *Transitions 'and'* is used frequently to connect and convey relevant information in the final section of the presentation.

**DISCUSSION**

The current study investigated the use of metadiscourse markers in presentations delivered at the AFA conference, focusing on the Interactive and Interactional dimensions (Hyland, 2005, 2019) of rhetorical moves. The analysis of presentation moves revealed a high frequency of *Transitions, Frame markers*, *Self-mention*, *Engagement markers*, and *Hedges* underlining the importance of both

Interactive and Interactional markers in signaling key messages emphasized by the speakers. This finding aligns with Kashina's (2022) observations that significant markers are important in guiding the audience's understanding.

Compared to 3MT Presentations, the prevalence of *Attitude markers* and *Boosters* was relatively lower in AFA CP. This discrepancy can be attributed to the greater use of affective expressions and attitude indicators or Interactional metadiscourse in 3MT presentations, which aim to convey strong Interpersonal relationships (Qiu & Jiang, 2021). Distinct findings also emerged regarding the use of metadiscourse markers in academic writing, wherein Interactive resource *Evidentials* were consistently employed to characterize the academic written genre (Lo et al., 2020). Drawing from the organizational perspective, presenters at the AFA CP offer recommendations for the accountant profession in ASEAN, employing both Interactive and Interactional markers in the moves to direct the audience's attention and align them with the topic of the presentation.

The Interactive resources played a role in facilitating the audience's comprehension and understanding of the content while the Interactional resources were utilized to convey the presenter's perspective on the information. Although both types of resources were used in the introduction, body, and conclusion of the AFA CP, the study identified a high frequency of Interactional markers, and only one Interactive marker was used frequently in the presentation. In addition, the study also identified that the use of either Interactive or Interactional markers is based on the communicative purpose or function of a particular move.

The introduction section is realized by 4 moves and presenters used Interactive markers in these moves to effectively ensure that the audience understand the topic and the focus of the presentation. This was reflected in Move 3 (presenting topic of presentation) and Move 4 (presenting the structure of the presentation). Interactional markers were also used to convey the presenter's perspective of the information. The frequent use of *Self-mention,* in particular pronouns *'I'* and *'we'* served specific rhetorical purposes such as stating purpose or intention (Walková, 2019), and in the case of this study, the Interactional markers were used to emphasize the presenter's stance or association with the topic and main focus of the presentation. In addition, *Engagement markers* were used prominently to position the audience and to guide them to the body section.

The problem-solving presentation model is adopted in the AFA CP and this professional

practice is reflected in the seven obligatory moves which construct the body section. The moves are presented in a specific and organized sequence while metadiscourse markers are strategically employed to guide the audience in understanding the details of the problem and the importance of the solutions as highlighted by Ädel (2023). It is noteworthy that *Self-mention* is frequently used, specifically the pronoun '*we*' to emphasize the concept of the accountant community as a collective group. In this case, it also indicates teamwork and encourages a sense of involvement from the audience. Apart from that, *Engagement markers* and *Hedges* were employed to acknowledge the speakers' point of view and direct the audience's attention. *Transitions* that show sequence were frequently used to discuss the problems and solutions and to indicate additional information/ideas in all the seven moves of the body.

Unlike Moves 14 and Move 15 which are obligatory moves of the conference presentation found in Seliman and Dubois' (2002) study, most AFA CP presenters focus on the hint of the coming end of the presentation (Move 13) rather than providing a summary of the main points (Move 15) of the presentation and stating future applications (Move 14). Consequently, the presenters focused on using Interactional markers, especially *Self-mention 'I'* to personalize gratitude to the audience.

Many different categories and examples of metadiscourse markers were established (Hyland, 2005, 2019), however, the AFA presenters used only certain categories of metadiscourse markers. In this case, the choice and use of metadiscourse markers are determined by the type of genre and presenters and the mode-medium of the presentation. While Hyland's studies focused on native speaker (NS) writers' journal articles, this study focused on non-native speaker (NNS) presenters' conference presentations.

Although the NNS presenters used Interactive markers in the presentation, some of the markers used were less accurate. One significant example is found in the usage of the *Transitions 'and'* to connect most ideas or information. In this case, the NNS presenters rarely used other *Transitions* such as *'similarly', 'in addition',* or *'besides'* which are used to project a more specific function. In addition, there was a tendency among presenters to use *'but'* for comparison and *'so'* for consequence. As a result, the inaccurate use of certain metadiscourse markers will affect the NNS audience's reception and understanding of the presentation. In helping the NNS audience understand the presentation, the NNS presenters frequently employed Interactional

markers in particular personal pronouns. *Self-mention 'I'* is often used in the introduction-conclusion sections while '*we*' is used regularly in the body section to reflect individual and collective perspectives respectively. Nevertheless, the NNS presenters rarely used possessive pronouns.

This study also identified that the NNS presenters seldom use interactive resources such as *Endophoric*, *Evidentials,* and *Code glosses*. These markers are typically prevalent in written discourse which involves references to external sources. Thus, this distinction is attributed to the fact that the usage of such interactive resources is determined by the different modes and mediums of presentation. Apart from this, it is noteworthy that NNS presenters at the AFA conference tended to conclude their presentations relatively swiftly and briefly with a focus on showing gratitude and thanking the audience rather than highlighting the Tie-up (Move 15).

Consequently, without a proper recapitulation of the main points discussed, the understanding of the problem-solution presentations is affected, which in turn could influence the acceptance or implementation of the recommended future applications.

This research is part of a multiperspective and multidimensional genre-based analysis framework (Bhatia, 2004). Thus, the study requires other methods and procedures to support the overall findings such as ethnographic procedures that involve interviews with specialist informants, including the conference organizer and the AFA organization, the analysis of professional discourses and the analysis of intertextuality and interdiscursivity. The results of the analysis can be used as a guide for conferences conducted in other fields as the ASEAN Economic Community has allowed the mobility of professionals including doctors, dentists, engineers, nurses, surveyors and accountants to work across the ASEAN countries. This study will support the mobility of the professionals by providing relevant information to the members on effective ways to increase language-based professional competence.

**CONCLUSION**

To conclude, a combination of move structure analysis and metadiscourse analysis provides a more comprehensive understanding of the AFA CP structure and the presentation strategies used by the ASEAN presenters interactive and interactional metadiscourse markers were used to complement the moves and their functions in the introduction, body, and conclusion sections. This demonstrates

the importance of structuring presentations and ensuring audience comprehension. However, presenters generally did not use a diverse category of metadiscourse markers while some presenters used less accurate or specific metadiscourse markers. As a result, the effectiveness of the presentations is affected. This indicates specific training is needed to maintain the professional practice. The results from this study provide insights into what is relevant for using CP and the CPD program for accountants.

In addition, most of the presenters did not establish the *Tie-up* move which is an important part of the problem-solution structure or problem-solving presentations. These issues highlight the need for specialized training programs to improve the presenters' presentation skills, particularly, the usage of appropriate metadiscourse markers and the realization of obligatory moves. However, further investigation is required regarding the *Tie-up* move, which has not been ineffectively utilized in the conclusion section. The *Tie-up* move holds significance as it aims to reintroduce the topic and remind the audience of the main points discussed. In fact, the study highlights the limitations faced by ASEAN presenters at the AFA conference, especially in effectively utilizing a diverse range of metadiscourse markers.

The results show the importance of targeted language instructions and specialized training programs. Such initiatives are crucial in improving the overall communicative effectiveness and professional competence of the AFA members. Consequently, this study can also serve as a guide for the implementation of conference presentation training in another professional domain. This study triggers the need for further studies in other professional domains which require specific language-based professional competence.

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