A study of Cohesion in International Postgraduate Students’ Multimodal Management Accounting Texts

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Abstract
This study investigates the key multimodal academic literacy and numeracy practices of five international postgraduate students enrolled at an Australian university. Specifically, it aims to provide an account of the salient textual and the logical patterns through the analysis of cohesive devices in a key topic in the Management Accounting course, namely budgeting schedules. The research study employs a Systemic Functional Multimodal Discourse Analysis (SF-MDA) of texts (Alyousef, 2013, 2015; Alyousef & Mickan, forthcoming). This approach is framed by Halliday’s (1985) Systemic Functional Linguistics (SFL) approach and Halliday & Hasan’s (1976) cohesion analysis schemes. SFL provides powerful analytical tools for foregrounding the processes through which students construct disciplinary specific knowledge in a community through academic literacies. Lexical cohesion formed the largest percentage of use, and in particular repetition of the same lexical items, followed by reference. The findings contribute to the description of the meaning-making processes in these multimodal artefacts. They provide a potential research tool for similar multimodal investigations across a broad range of educational settings. Implications of the findings are finally presented.

Keywords: business discourse, cohesion analysis; literacies; literacy practice research; management accounting; multimodal; numeracy practices; SFL; SF-MDA; systemic functional multimodal discourse analysis