An empirical analysis of metadiscourse in the abstracts of Romanian accounting research articles

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Abstract: Metadiscourse is vital in academic writing, whereas abstracts are arguably considered by some authors to be the most important part of an academic paper. The aim of this paper is to study the evolution of interactional metadiscourse elements present in the abstracts of accounting research articles (RA) published in the *Journal of Accounting and Management Information Systems* (JAMIS) over the period 2006-2014. 130 RA abstracts were analyzed, yielding a total of 25,570 words. The research design is empirical. The research hypotheses have all been accepted. First, there is a correlation between the publication's maturity and the number of interactional instances. Second, the number of such metadiscourse elements has increased over time. Third, hedges, boosters and attitude markers are the most frequent elements of interactional metadiscourse. This suggests that once Romania underwent historical changes (such as the transition from the communism to capitalism, the integration in the European Union, the adaptation to the internationalization trend in research), Romanian accounting authors became increasingly aware of their place in the competitive scholarly community, whereby this awareness becomes tangible through the increased use of interactional metadiscourse elements.

Keywords: metadiscourse, accounting, Romania, abstract, academic community

JEL codes: M41, M49

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1. Introduction

Metadiscourse is extremely important in academic writing, as it shows the awareness of the scholars regarding their position within the academic community. The more elements of metadiscourse used appropriately in a scientific paper, the more likely it is for that paper to get visibility in the context of increased international competition. Among all constitutive parts of a paper, abstracts are perhaps the most important. There is empirical evidence for the significance of abstracts, such as the research of Gillaerts and Van de Velde (2010), which supports the idea that abstracts are not just pale reflections of the full-length articles, but rather have a specific make-up, which can plausibly be linked to their function. Abstracts represent a condensed version of the article and serve the purpose to summarize the aims, the methods and the results of the study. On the background of the immense number of papers published daily in the academia, the abstracts are essential in helping the reader to decide on the relevance of a specific paper.

Moreover, Gillaerts and Van de Velde (2010) suggests that abstracts gradually change into a stand-alone genre often consulted on their own by scholars who want to assess the paper's relevance for the field. Thus, abstracts tend to no longer be an embedded genre which is placed in between the title and the introduction of the research article and which is read in combination with the full-text article. In accordance with Gillaerts and Van de Velde (2010), the role of abstracts becomes much more important, as they respond to the increasing need of academics to consult quickly and easily summaries of research results. Similarly, the research findings of Lore (2004) suggest that the abstract is not merely replicating the paper, but is enhancing its value by focusing on the research results, which shows once again that the abstract is a distinct genre which deserves proper attention.

Indeed, at international level, there are studies that focus exclusively on the presence of metadiscoursal features in research article abstracts, such as Gillaerts and Van de Velde (2010), Hu and Cao (2011), Sándor (2012), and Onder Ozdemira and Longob (2014). However, at national level, there are only a few studies that have a related topic, for instance Stanciu *et al*. (2010), Albu and Lungu (2012), or Mocanu (2015) – at least in the accounting area. Such papers build up the profile of publications in the internationalization journey of Romanian accounting research. To fill in this literature gap, the aim of this paper is to study the evolution of interactional metadiscourse elements present in the abstracts of accounting research articles (RA) published in *the Journal of Accounting and Management Information Systems* over the period 2006-2014. This period of time corresponds to a precise moment in the evolution of the Romanian accounting literature. There are several temporal classifications of the Romanian accounting literature, as presented by Calu *et al*. (2011). First of all, Ionaşcu (2007) classifies the period 1990 – to date as

being "the contemporary stage", whereas the classification criterion is the evolution of the Romanian accounting history as a cultural component. Secondly, Lapteş (2007) is more precise. She grounds the classification on the classical thesis that economic theory is strongly influenced by the requirements of economic reality at a specific point in time. Thus, Lapteş (2007) identifies the period 1990 – 2000 as being the transition period when Romania moves to the market economy, while in the period 2001 – to date, accounting adapted to the European and international economic realities, such as economic globalization.

Embracing the approach of Lapteş (2007), the author posits that there is a dependency between the publication's maturity (respectively the year when a paper was issued), and the number of interactional instances, in other words, that the number of such metadiscourse elements has increased over time. As revealed by the research findings of Hyland (2005b), and later of Gillaerts and Van de Velde (2010), hedges, boosters and attitude markers are the most frequent elements of interactional metadiscourse used in abstracts, reason for which this proposition is also hypothesized. Overall, the paper suggests that scholars in Romania have adapted to the internationalization trend currently present in the Romanian academia and have increasingly become more aware of their own place in the community. The paper is structured as follows: first, the conceptual background is described; then, the research design is presented in detail; the following section presents the results of the research, whereas the last section emphasizes the conclusions.

2. Conceptual background

Language is used not only to convey actual informational content, but has other dimensions, too, as postulated by Schiffrin (1980) and Mauranen (1993), among others. This postulate underlies the concept of metadiscourse. Metadiscourse is standardly defined as discourse which goes beyond and above the actual content of the information being presented, indicating to readers how they may "organize, classify, interpret, evaluate, and react" to information presented in the text (Vande Kopple, 1985 cited in Ozdemira & Longob, 2014; Hyland & Tse, 2004, cited in Mur-Dueñas, 2011). Especially in the academia, writing goes beyond being a mere linguistic process. Casanave (2003) considers it is also a "socio-political process" in which writers seek the community's acknowledgement and recognition. Metadiscoursal devices in academic writing are extremely important, as they support writers in showing their academic authority (Rahimivanda & Kuhib, 2014), their awareness of social negotiation of knowledge (Hyland, 2004) and their authorial identity (Taş, 2010). The definition of metadiscourse given by Hyland (2005a), cited in Gillaerts & Van de Velde (2010) summarizes the above: metadiscourse is "the cover term for the self-reflective expressions used to

negotiate interactional meanings in a text, assisting the writer (or speaker) to express a viewpoint and engage with readers as members of a particular community".

The academic literature on metadiscourse comprises two directions, as pointed out by Salas (2015). Firstly, there is a broad definition according to which metadiscourse is characterized mainly by textual interaction. Secondly, there is a narrower approach that puts reflexivity in the foreground. The first is the so-called "integrative" tradition (Mauranen, 1993) or "interactive model" (Ädel, 2005, cited in Salas, 2015), while the second is labeled as "non-inclusive" (Mauranen, 1993) or "non-integrative" (Ädel & Mauranen, 2010). The integrative approach on metadiscourse includes categories such as connectors, evidentials, hedges, boosters and attitude markers, whereas the reflexive approach leaves out such phenomena and focuses strictly on the reflexive nature of metadiscourse. The two types of approaches are described in detail in the following paragraphs.

First of all, regarding the non-inclusive or reflexive model of metadiscourse, Ädel (2006), cited in Salas (2015), identifies three aspects of reflexive discourse (1) how academic writers refer to themselves, (2) how they relate and speak to their audience, and (3) how they refer to their own texts. The first one involves the phenomenon of self-reference or explicit self-mentions by the author. The second aspect includes the use of relational markers, for example, the use of ''we'' that helps authors explicitly establish a relationship with the reader. The third aspect is related to textual clues used by the author in order to guide the reader through the text.

Relevant in delineating the features of the reflexive model of metadiscourse is Jakobson's (1985) functional model of language. Jakobson (1985) identified six functions of language: metalinguistic (code/text), expressive (addresser), conative or directive (addressee), referential (context), poetic (message), and phatic (contact). However, metadiscourse expressions focus on just three of these functions: the metalinguistic (namely the text), the expressive (the writer), and the directive (the reader) (Salas, 2015).

Second of all, regarding the integrative model of metadiscourse, the literature describes two types of metadiscourse features: interactive and interactional metadiscourse features, as conceptualized in Hyland's model and presented by Mur-Dueñas (2011). The first aims at organizing and shaping the material in the light of the readers' likely needs and expectations, whereas the last is intended to portray the scholars as authors and at to bind writer and reader together. These features stem from the inherent interpersonal nature of metadiscourse (Hyland & Tse, 2004, cited in Mur-Dueñas, 2011), since all metadiscourse takes account of the reader's knowledge, textual experiences, and processing needs.

The interactive metadiscourse categories are: **logical markers**: items that make explicit the relationship between two independent discourse units (*additive*: in addition, further, moreover; *contrastive*: however, but, nevertheless, in contrast; *consecutive*: thus, therefore, consequently); **code glosses**: reformulation markers (i.e., that is, in particular, in other words, namely, stated differently) and exemplification markers (e.g., such as, for instance); **sequencers**: elements which connect parts of the discourse in a linear manner and which structure arguments into different parts (first…second, to begin with…next (finally), on the one hand…on the other hand); **topicalisers**: linguistic signals used to organize the discourse mainly with the specific aims of introducing related topics, of changing the topic or of resuming a topic introduced earlier on (in terms of, with regard to, regarding); **endophoric markers**: anaphoric or cataphoric references to other parts of the article; these markers can refer to previous or subsequent text and also to visual elements (*reviewing*: hypothesis X, above, earlier, previously, before, aforementioned; *previewing*: following, below, next; *visual*: table X, figure X).; and **evidentials**: indicators of the source of information.

The interactional metadiscourse categories are: **hedges**: features which limit the writer's full commitment to what is stated in a proposition (the study *suggests…; to our knowledge…*); **boosters**: features which highlight the writers' certainty and conviction about a proposition (the research *highlights / demonstrates* that factor x *significantly* influences phenomenon y); **attitude markers**: items which show the writer's affective evaluation of given elements (*consistent, important, critical, significant, interesting, difficult*); **engagement markers**: elements through which writers bring the readers into the text, involving them in the negotiation of academic knowledge (e.g. personal pronouns, question forms, directives and asides); **self-mentions**: explicit signals of the authorial identity of the writer (e.g. self-references and self-citations).

3. Research design

The methodological approach of the present research is empirical, whereas both instruments of quantitative and qualitative data analysis have been used. The methods used are similar to those employed by Gillaerts and Van de Velde (2010), who investigate how the distribution of three prominent interactional markers comprised in Hyland's model (e.g.. hedges, boosters and attitude markers) has evolved in three decades of abstract writing in the field of applied linguistics.

The corpus used by Gillaerts and Van de Velde (2010) consisted of abstracts of RA published in only one journal - Journal of Pragmatics. Similarly, we selected only abstracts of papers from JAMIS. To build up their sample, Gillaerts and Van de Velde (2010) took articles from different volumes with a 5-year interval between each, starting in 2007 and going back to 1982. In similar fashion, we selected

volumes of JAMIS with a 2-year interval between them, namely those published in 2006, 2008, 2010, 2012 and 2014.

For the selection of the papers, Gillaerts and Van de Velde (2010) followed a simple algorithm, selecting the nth abstract from issue n (so first abstract of issue 1, second abstract of issue 2 etc.). In this regard, we have not followed their algorithm, but we have taken all papers from the above-mentioned years, in order to gather as much relevant data as possible.

The research focuses on the *Journal of Accounting and Management Information Systems* (JAMIS), which is one of the few journals in Romania that treat exclusively accounting topics and contains academic (non-professional) papers. JAMIS publishes quarterly since 2005. Among the reasons to choose precisely this journal, we mention: the high prestige, the constant and significant output, the focus on accounting, and the global reach. Moreover, limiting the sample to one journal only means that throughout the sample, unitary editorial guidelines have been imposed regarding the RA abstracts, whereby this contributes to the reliability of the research results. On the other hand, the disadvantage of focusing on one journal only consists in the fact that extrapolations of our results to the whole field are questionable.

The sample contains the abstracts of research articles published in the years 2006, 2008, 2010, 2012 and 2014. Only papers written by authors affiliated to a Romanian university have been chosen. Papers where some authors have Romanian affiliation and some have foreign affiliation also entered the sample. Comments to already published papers, book reviews, editorials, and call for papers have been ignored, as they do not contain any abstract. One paper was written in French and was therefore eliminated from the selection, while the language of all other abstracts was English.

For each paper in the sample, the researcher analyzed the abstract only. This choice is well substantiated and follows the line of thought described by Gillaerts and Van de Velde (2010). On the background of a great amount of papers in a globalized publication market, abstracts are an orienting tool for the reading of research articles (RA). Thus, the RA abstract is a response to the requirements of the scholars' community, and consequently, it cannot be viewed only in terms of lexis and syntax, but also in terms of social interaction within an institutional context. From this viewpoint, the interpersonal dimension of the RA abstract becomes clear. This is the reason why this research concentrates on the linguistic markers of interpersonality in RA abstracts. For the purpose of exploring interpersonality, the operational model used in this paper is Hyland's (2005a) categorization of interactional metadiscourse (cited in Gillaerts, & Van de Velde, 2010), previously described in the section "Conceptual background".

The research objective is to depict how abstracts of accounting research articles have evolved over the past decade, with respect to the use of interactional elements. The focus lies on Romania. For this purpose, both a quantitative and a qualitative analysis have been performed. In our view, the quantitative approach is important especially for the purpose to reveal small but yet significant changes over time. RA abstracts have certain particularities: they are succinct, they need to follow explicit norms issued by editors; they use a standard set of expressions (e.g. "the objective of this paper is…"). Due to these features, it would be difficult to identify changes in the use of metadiscourse over a short period of time (2006-2014) in the absence of a quantitative study.

The corpus we used consists of 130 RA abstracts from articles in the Journal of Accounting and Management Information Systems, yielding a total of 25,570 words. From a methodological point of view, one of the reasons for choosing the abstract only was also the accessibility of online data. While for some issues, the full paper was available in hard-copy only, the abstract was entirely available on the website of the journal, thus facilitating the potential re-run of the present study. The interactional metadiscourse categories that have been analyzed are: hedges; boosters; attitude markers; engagement markers and self-mentions. The identification of these markers was performed manually by the author, so that all elements (including less usual ones) to be identified.

The main research hypotheses regarding the evolution in the use of subjective material in RA abstracts are the following. First of all, there is a dependency between the publication year and the number of interactional instances. Secondly, the number of such metadiscourse elements has increased over time. Third of all, hedges, boosters and attitude markers are the most frequent elements of interactional metadiscourse. The author's expectations are understandable when considering that RA abstracts are a form of social interaction. Over time, Romania passed historical changes (such as the transition from communism to capitalism, the integration in the European Union, the adaptation to the internationalization trend in research). Consequently, research advanced, accessibility to high-quality research papers increased, social relations among national and international researchers intensified, and participation of Romanian researchers to international workshops and conferences in and outside the country offered access to valuable inside information from other research settings. On this background Romanian authors became more aware of their place in the competitive scholarly community, whereby this awareness becomes tangible through the abundant use of interactional metadiscourse elements.

4. Results

The sample is described by Table 1, whereas examples of each category of interactional metadiscourse markers are presented in Appendix A of the present

article. One can notice a trend at a first analysis of the collected data. Firstly, more than half of the analyzed papers (61%) were published in 2006 and 2008. This means that over the years, there is a decrease of the number of authors affiliated to a Romanian university, whereas the total output of the journal remained overall stable. Consequently, there are more and more foreign authors that publish in JAMIS, in accordance with the desired international focus of the Romanian research. Secondly, the length of the RA abstracts decreases from an average of 202 words in 2006 to an average of only 176 words in 2014. Thirdly, the extreme values are to be found in 2006, when there is the highest maximum length (534 words), as well as the smallest minimum length (66 words).

Table 1. Description of the sample

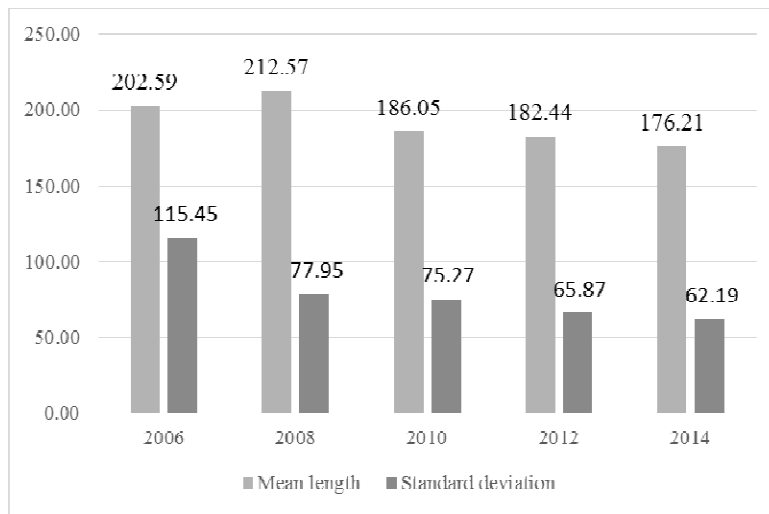| Year	No. of abstracts	Total words	Mean length	Standard deviation	Maximum length	Minimum length	Median
2006	51	10,332	202.59	115.45	534.00	66.00	162.00
2008	28	5,952	212.57	77.95	427.00	95.00	194.00
2010	19	3,535	186.05	75.27	380.00	78.00	153.00
2012	18	3,284	182.44	65.87	348.00	77.00	166.50
2014	14	2,467	176.21	62.19	366.00	108.00	165.50
TOTAL	**130**	**25,570**	**959.87**	**396.73**	**2,055.00**	**424.00**	**841.00**

**Figure 1. Average length (number of words) and standard deviation
of sampled RA abstracts**

Figure 1 plots the standard deviations per analyzed period along with the mean length of the abstracts. This reveals information about the spread among the abstracts: the larger the standard deviation, the less uniform the length of the abstracts in that year. Over the period 2006-2014, the standard deviation decreases along with the abstract length, remaining at about the same level in 2012 and 2014. This shows a stabilization trend.
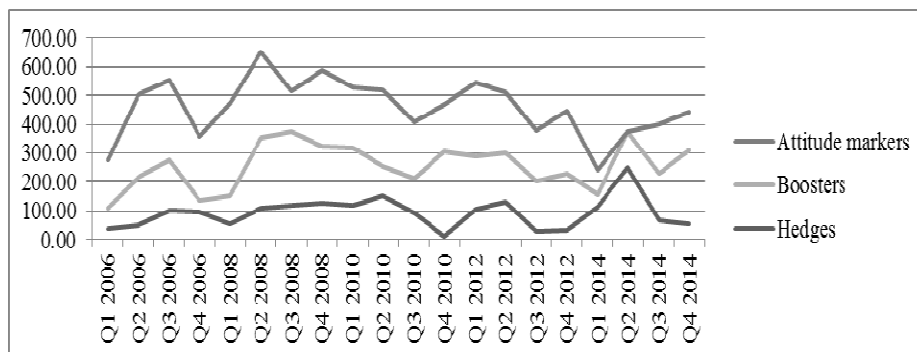

Figure 2. Evolution of interactional metadiscourse markers over 2006-2014

Figure 2 offers an overview of how the three most frequent interactional markers (hedges, boosters and attitude markers) have evolved over time. The values represented graphically are the number of interactional metadiscoursal elements per 10,000 words. For a more in-depth perspective, the analysis includes the evolution over quarters, not just over years. Attitude markers are to be found more frequently in RA abstracts, whereas hedges are the least numerous among the three metadiscourse elements. The graphic clearly depicts that hedges, boosters and attitude markers have all a similar evolution over time, in the sense that an author uses one of these markers to convince and interact with the audience, uses the other two types of markers in approximately the same extent.

Table 2 presents the frequency of use of metadiscourse features in the five years, for each of the five categories of metadiscourse elements. The frequency analyses of each of these categories were performed manually, by the author. The RAs were carefully read and scanned in search of potential metadiscourse features. Once it was determined that a given feature qualified as metadiscursive, it was assigned to one of the categories outlined above. Each token (e.g. particular instance) was then counted per each abstract and each category. The advantage of this approach consists in the fact that each token was carefully analyzed in context to ensure that it actually functioned as a metadiscourse marker in the text.

Table 2. Frequency of use of metadiscourse features in the period 2006-2014

	2006		2008		2010		2012		2014		TOTAL	TOTAL
	Raw number	Per 10,000 words	Raw number	Per 10,000 words	Raw number	Per 10,000 words	Raw number	Per 10,000 words	Raw number	Per 10,000 words	(Raw number)	(per 10,000 words)
Hedges	50	2,368	53	2,871	37	1,884	25	1,634	19	1,146	184	9,903
Boosters	102	4,740	111	5,475	52	3,275	59	3,247	45	2,637	369	19,373
Attitude markers	220	9,913	165	7,602	72	4,023	72	3,983	30	1,801	559	27,323
Engagement markers	10	367	4	154	2	687	3	185	2	110	21	1,503
Self-mentions	89	3,901	76	3,796	26	41	52	2,964	26	1,657	269	12,359
TOTAL	471	21,289	409	19,897	189	9,910	211	12,013	122	7,352	1,402	70,461
p-value	0.000	0.000	0.000	0.000	0.000	0.000	0.001	0.000	0.000	0.000	0.000	0.000

A chi-square statistical analysis was performed, whereby Table 2 shows the statistical values. The significance level was established at <0.05. The results show that the null hypothesis was rejected, or, in other words, the two variables, year and number of tokens are dependent. This confirms the author's presumption that it does indeed count in what year an abstract was published, and there is an evolution in the use of interactional markers over the years.

5. Discussion

The globalization trend currently impacts accounting research more than ever, despite of the nature of accounting policy and practice, which are exceptionally complex and contextually defined (Laughlin, 2007). Accounting cannot be labeled as a single-paradigm discipline, either in principle or in practice (Lukka, 2010). However, accounting research is nowadays dominated by one paradigm only – the so-called "mainstream" which promotes empirical research and stimulates academics to leave out the question "What ought accounting practices be?" (typical for normative thinking) in favor of the question "What are accounting practices?" (specific to positivism). Such positive/empirical approaches belong to the "mainstream" especially in North America, where published studies are mostly based on large archival data sets or analytical modeling. Recent research finds that the pressure to comply with the mainstream, and implicitly with the internationalization trend, is very high. Malmi (2010) argues that the dominant paradigm forces all research activities to follow a similar methodological pattern, irrespective of the analyzed issue and/or the current state of knowledge about it. Similarly, Lukka (2010) suggests that within the mainstream any discussions around research approaches other than the dominant one are a non-issue.

Internationalization has strongly influenced different regions around the world, such as United Kingdom (Brown *et al*., 2007), Japan (Komori, 2015), and Spain (Argiles & Garcia-Blandon, 2011). For instance, Brown *et al*. (2007) review the last 24 years of academic accounting in UK (1980 to 2003), using survey data from the British Accounting Review Research Register (BARRR). They highlight that many UK institutions have set their sights on the top international, invariably North American, journals as the ultimate indicator of quality. In this context, Brown *et al*. (2007) point out the danger that the success of UK academic accounting shall not attain the highest level possible if there is no recognition, support and celebration of the unique character and strengths of UK accounting research. Relevant is also the paper of Komori (2015), who explores the influence of globalization on accounting research in the particular case of Japan as non-Anglo-Saxon setting. The author observes a paradoxical trend: to test Japanese data sets, Japanese researchers are using more and more quantitative analytic models which are prominent in North American accounting journals. Therefore, Komori (2015) argues that in the Japanese accounting research there is a tendency towards homogeneity in terms of research methods and approaches – in other words, a tendency towards internationalization.

A similar trend is identified by Argilés and Garcia-Blandon (2011), who focus on accounting research in Spain. They describe the Spanish institutional situation, namely what are the regulations regarding the academic titles and the criteria for being advanced in a higher position within universities. They argue that Spanish requirements for reaching tenured positions have become increasingly difficult for accounting academics to meet. One of the reasons is the competitive international research setting in which Spanish researchers must gain visibility: in accounting there are few specialized academic journals, few articles per journal, and low acceptance rates. Moreover, the review process is lengthy and expensive, all this contributing to a high risk of failure in the process of article publication. In a similar fashion as Spain, Romania is also impacted by this globalization trend present both in accounting research and overall in the economy (Lapteş, 2007; Albu & Lungu, 2012), this making the case of Romania relevant for analyzing the journey of accounting academia towards internationalization.

6. Conclusions

The present research belongs to that category of studies which analyze the impact of globalization on academia, in general, and on accounting academia, in particular. The author suggests by empirical methodological instruments that there is interdependency between the use of interactional metadiscoursal elements in the abstracts of accounting papers written by Romanian researchers and the timeframe in which the papers have been written, whereby the extensive use of such

interactional metadiscourse elements is seen as a reflection of the above-mentioned internationalization trend. Overall, the results do not contradict previous studies. Indeed, as stated by Gillaerts and Van de Velde (2010), engagement markers and self-mentions are least used in abstracts, while hedges, boosters and attitude markers support the promotional function of abstracts. Similarly to the results of Gillaerts and Van de Velde (2010), we find that abstracts show more affinity with boosting, rather than with hedging. Regarding the evolution of interactional metadiscourse over time, our findings are also consistent with the comments of Taş (2010), Salas (2015) and Sandor (2012), whereas the frequency of metadiscoursal elements increased over the past few years.

Our research focused on one journal only (i.e. JAMIS), which is one of the two journals in Romania that treat exclusively accounting topics and contain academic (non-professional) papers. Among the reasons to choose precisely this journal, we mention: the high prestige, the constant and significant output, the focus on accounting, and the global reach. Moreover, limiting the sample to one journal only means that throughout the sample, unitary editorial guidelines have been imposed, this contributing to the reliability of research results. On the other hand, extrapolations of the results may be considered questionable. However, the extended sample of 130 abstracts (adding up to 25,570 words) counterbalances this drawback. Another limitation of the study is the fact that the author identified the interactional metadiscoursal elements by reading the abstracts in the sample, whereby the resulting classifications may be considered subjective. Future work will take into consideration the use of automation through the use of specialized software.

All things considered, we conclude that over the past decade, the awareness of accounting scholars regarding their position in the national and international research community has increased. While engagement markers have lost face, the practice of hedging, boosting and self-mentioning is more and more often in the Romanian academic environment, as revealed by the present study. Without any doubt, being part of the Romanian scholar accounting community has been a challenge over the years, due to the numerous pressures to follow international models. This research belongs to the corpus of studies that investigates the interesting evolution of academic settings of developing countries.

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Appendix A: Selection of interactional metadiscourse markers from the analyzed sample

Hedges: appears to; likely; would be; would deliver; at this stage; mainly; however, results obtained so far; preliminary; suggests; rather on … than on … ; an attempt to identify; would lead; should be considered; could be considered; sought to present; possible; suggest; seem to be; would integrate; could find; would get; tries to capture; some; we could think; we have suggested; may arise; tries; is a suggestion; if possible; is expected to; can be identified; presently it is accepted; is questioned; from a certain point of view; from another point of view ; may be; is regarded as; attempts to; appears to be entering; apparent; we seek to explain; some authors…while others; a number of; probably; seems to be; existing the possibility; can discover; may better assess; might be; suggest evidence; apparently; mostly; an attempt to shed some light; allegedly; not well established; is termed generically; can be brought into light; questionable; Traditionally; certain; briefly; sometimes; the authors own assessment; has been promoted by …; it may be seen; it may be stated; is supposed to;

Boosters: necessary; conceptualize; extensive; find; investigate; shows; fills a current gap investigates; revealed; includes; comprises; have been formulated; test; it was demonstrated; we found out; have led us ; detect; contributes; discussing; putting into context; we develop; revealed; emphasized; provided; emphasized; pointed out; we performed; highlighting; we addressed; we assessed; especially; usually; make a comparison; determine; examine; presents; highlight; provide an overview; comment; we use; was found; we observed; were considered; it resulted; testing; have focused on; explore reveal; was conceived; was compared; studied; identified; proposed; offers; mostly; emphasize; indicate; to offer insights; we extensively review; will shed light; we implement; without error; elaborate; most certainly; advance; main output; expounds; in detail; attentively analyzed; we outline; transcend; monitored; permanently; make the "radiography"

Attitude markers: robust; not very important; strongly; interesting; atypical; enormous; potential; valuable; so very much; normal; concrete; intense; debate; exponential; significantly; important; needed; useful insight; importance; significant; impact; especially; low; early; various; not easy; benefit; real-life; informed; immediate; better; emergent; main; positive; complex; insufficient; necessity; frequent; concerned; most challenging; highly qualitative; quite frequently; few; complete; clear; high ongoing debates; competing; great importance; major; to reveal; easily; critical; better; more personalized; growing; severe; restrictive; limited; adequate; very useful most widely; frequent; typical; dynamic; trusted; thorough; consistent; vigorous; major; strong; resilient; essential; controversy; diversity; well-worth; essentially; central; complexity; new; well-known paradox; recurrent; delicate; conflicting; contradictory; wider; exclusive; rather rigid; fundamental; culminating; highly; few; influential; improved; relevant;

pivotal; influence great diversity; multidisciplinary; latest; new; diffuse; distanced; multitude; perfectly; fine-tuning; coherent; integrated; hastily; simple; little; critical; meaningful; controversy; remarkable; evident; unimportant; often; main; the only one able; tougher and tougher, successful interactive; flexible; adjustable; efficient; profitable; correctly; proper; well known; competitive; difficult omnipresent; considerable; fast; correct; unexpected; crucial; profound; controversial; significant; weak; relevant; proper; best; conclusive; holistic; accurate; detailed; timely; flexible; accessible; improved; revolutionary; consistent; at the heart of; transparent; accurate; danger; valid; desirable; true; most delicate; sensitive; indispensable; very well defined; merely procedural comprehensive; intensified; special; essential; slow; durable; stringent; novelty; competent; confused; incomplete; contradictory; poorer; beneficial

Engagement markers: our students; Why do accounting academics conduct research, and how important is this research to practice?; we believe; Are professional accountants in Romania ready to apply a fair value accounting?; "You can see the computer age everywhere but in the productivity statistics"; our current legislation; our country; we all are; There are many people who do not understand that in law each term has a specific content! ; we really want to build a market economy; we cannot ignore; our legal system; I would like to remind those which I think will affect the present practice; we have at this moment; will drive us; make us think; The idea for this study came while reading; The Knowledge Age is upon us;

Self-mentions: this paper; we have obtained; we considered; allowed us; we find; we attempt; our findings; making us doubt; this article; we have used; our paper; the authors' survey; authors' research results; our concern in this study; our study; this study; we want; our study; our proposed model; we focus our attention; our research work; this article; the paper at hand; by the author; our study; our main research tool; the report; the authors; our findings; our research; our application; we analyze; our aim; we find; we consider; this work paper; the present scientific work; this literature review; our analysis; challenged us; our communication; I started; I reviewed; the herein essay; we have seen; our argument.