STRUCTURE ANALYSIS OF ENGLISH ABSTRACTS IN INTERNATIONAL JOURNAL PUBLISHED IN 2020

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ABSTRACT

The objective of this research is to analyze the move structure of English abstracts published in the International Journal of Economics, Business, and Accounting Research (IJEBAR) in 2020. The result shows that 10 types of moves were used in 96 abstracts’ articles in the IJEBAR journal. The abstracts’ article used two, three, or four moves. The first type was M2-M3-M4 (Purpose-Method-Product/Result) which shows 3 moves. It consists of 49 articles (51.04 %). The second type is M1-M2-M3-M4 (Introduction-Purpose-Method-Product/Result) which shows 4 moves. It consists of 27 articles (28.13 %). The third type is M2-M3-M4-M5 (Purpose-Method-Product/Result-Conclusion) and this shows 4 moves. It consists of 6 articles (6.25 %). The fourth type is M1-M2-M4 (Introduction-Purpose-Product/Result) which shows 3 moves. It consists of 4 articles (4.17 %). The fifth type is M1-M2-M3-M4-M5 (Introduction-Purpose-Method-Product/Result-Conclusion) which shows 5 moves. It consists of 3 articles (3.12 %). The sixth type is M1-M3-M4 (Introduction-Method-Product/Result) which shows 3 moves. It consists of 3 articles (3.12 %) The seventh type is M1-M4 (Introduction-Product/Result) which shows 2 moves. It consists of 1 article (1.04 %). The eighth type is M1-M3-M4-M5 (Introduction-Method-Product/Result-Conclusion) which shows 4 moves. It consists of 1 article (1.04 %). The ninth type is M2-M4 or Purpose-Product/Result which shows 2 moves. It consists of 1 article (1.04 %). The last type is M2-M5 (Purpose-Conclusion) which consists of 1 article (1.04 %). From the explanation above, it shows that the most frequent move uses 3 moves with type M2-M3-M4 or Purpose-Method-Product/Result.

Keywords: move analysis, move structure analysis, journal article, abstract, IJEBAR

ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis struktur bergerak abstrak bahasa Inggris yang diterbitkan dalam International Journal of Economics, Business, and Accounting Research (IJEBAR) tahun 2020. Hasil penelitian menunjukkan bahwa 10 jenis gerakan digunakan dalam 96 artikel abstrak di jurnal IJEBAR. Artikel abstrak menggunakan dua, tiga, atau empat gerakan. Tipe pertama adalah M2-M3-M4 (Tujuan-Metode-Produk/Hasil) yang menunjukkan 3 jurus. Terdiri dari 49 pasal (51,04 %). Tipe kedua adalah M1-M2-M3-M4 (Pengenalan-Tujuan-Metode-Produk/Hasil) yang menunjukkan 4 jurus. Terdiri dari 27 pasal (28,13%). Tipe ketiga adalah M2-M3-M4-M5 (Tujuan-Metode-Produk/Hasil-Kesimpulan) menunjukkan 4 jurus. Terdiri dari 6 pasal (6,25%). Tipe keempat adalah M1-M2-M4 (Pengenalan-Tujuan-Produk/Hasil) yang menunjukkan 3 jurus. Terdiri dari 4 pasal (4,17%). Tipe kelima adalah M1-M2-M3-M4-M5 (Pengenalan-Tujuan-Produk/Hasil-Kesimpulan) yang menunjukkan 5 jurus. Terdiri dari 3 artikel (3,12 %). Tipe keenam adalah M1-M3-M4 (Pendahuluan-Metode-Produk/Hasil) yang menunjukkan 2 jurus. Terdiri dari 1 artikel (1,04 %). Tipe ketujuh adalah M1-M4 (Pendahuluan-Metode-Produk/Hasil) yang menunjukkan 3 jurus. Terdiri dari 3 artikel (3,12 %) Tipe ketigabelas adalah M1-M3-M4-M5 (Pendahuluan-Metode-Produk/Hasil-Kesimpulan) yang menunjukkan 4 jurus. Terdiri dari 1 artikel (1,04 %). Tipe kebelas adalah M2-M4 (Tujuan-Produk/Hasil) yang menunjukkan 2 gerakan. Terdiri dari 1 artikel (1,04 %). Tipe terakhir adalah M2-M5 (Tujuan-Kesimpulan) yang terdiri dari 1 artikel (1,04 %). Dari penjelasan di atas terlihat bahwa move yang paling sering digunakan adalah move dengan tipe M2-M3-M4 atau Tujuan-Metode-Produk/Hasil.

Kata Kunci: move analysis, move structure analysis, artikel jurnal, abstrak, IJEBAR

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INTRODUCTION

Nowadays, discourse studies are mostly focused on genre analysis in the field of linguistics such as from Swales (1990) and (Bhatia, 1993). The fields of linguistic approaches discuss the type of text or genre, According to Swales (1990), the genre is made up of a group of communicative activities with the same communicative aim. This rational foundation serves as a schematic framework for dialogue, influencing the material and style used. Therefore, there is a connection between the genre's aims and the graphical form of the genre, the text, or the vocabulary used.

Genres have been defined by Bhatia (1993) from various points of view. Bhatia sees an activity can only be called a genre if the perpetrators know and understand the purpose of the activity and accept the conventions and rules that apply in the activity. Both Bhatia and Swales also proposed a method often referred to as English for Specific or Academic Purposes (ESP/EAP). The ESP/EAP method emphasizes the internal structure of the genre. A genre focuses on the discourse in the academic community as well as the necessities, conventions, and characteristics of the genre which members of the profession recognize and understand.

One of the genres contained in academic discourse is abstract. This genre analyzes the text by looking at the move internally and in each move, there is a developmental stage for each topic. Moves are essential elements of generic and rhetorical structures. It is functional and often has some correlation, though not always one-to-one, with linguistic forms are used. This writer-reader communication can be expressed in stages or 'moves' that build the structure of an article or in an abstract.

An abstract is one of the contents (thesis, dissertation, scientific document, paper, essay, journal, and article) of scholarly literature (Fitria, 2018). Gladon et al. (2011, p. 232) state that an abstract should be the last section to be considered in the report or paper. The reason for its writing is because the abstract needs to be a clear and concise summary of the entire content of the manuscript. Yates (2013, p. 49) states that an abstract is a summary of a publication or article accompanied by an adequate description such as keywords to enable tracing the article publication. An abstract is usually written according to certain writing patterns. The structure of an abstract refers to the organization of the writing stating the type of text or genre it represents. Day & Gastel (2012, p. 52) state that the abstract can be thought of like a mini-version of the text. The abstract should include a description of the introduction, materials and techniques, findings, and discussion parts of the article. While Howitt & Cramer (2003) define abstract as a summary of all the important components of the report.

In genre analysis, move analysis is the most popular aspect that should be applied (Hewings, 2006, p. 85). Move analysis has also been applied in comparing journals (Tamela, 2020). According to Biber (2007, p. 23), a move is a section of a text that serves a particular communicative purpose. Each move serves a specific role while also contributing to the genre's overall communication goals. Concerning the abstract structure of research articles, Swales (1990) shows that an abstract of a research article generally consists of five rhetorical patterns or moves, namely Introduction, Method, Result, Discussion, and Conclusion. An author will begin writing an abstract by explaining an overview of the research field and identifying the problem in the introduction. Furthermore, the problem will be resolved with a method and work steps discussed in the Methods section. The results of the analysis are presented in the Results section which is then followed by the interpretation of the analysis results in the discussion section. The abstract is then closed with a conclusion. The rhetorical pattern of the research script above can be applied in a script abstract, even though it is not entirely the same. In contrast to Swales, Bhatia (1993) divides the abstract move structure of a thesis into four moves, namely introducing

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objectives, describing the methodology, stating results, and presenting conclusions.

Hyland (2004, p. 67) classifies the rhetorical moves in the article abstract, they are: ‘Introduction’, ‘Purpose’, ‘Method’, ‘Product’ and ‘Conclusion’. It interprets or extends results beyond scope of the paper, draws interferences, points to an application or wider implications. As we can see, there are five moves and a range of sub-moves such as ‘Introduction’, ‘Purpose’, ‘Method’, ‘Product’ and ‘Conclusion’ can be included. The extent to which they are all used varies from subject to the topic and from discipline to discipline. When the readers analyze the abstract from the sample abstract, the readers may see that the writer included all five moves and most of the sub-moves (Bitchener, 2009).

Most previous studies on the move structures of abstracts have focused on various disciplines (Doró, 2013). The first research is written by San & Tan (2012) which compared and contrasted the rhetorical moves in abstracts of published articles in the field of Computer and Communications Systems Engineering. The second research is written by Saeeaw & Tangkongsirisin (2014) which identified moves linguistic features of article abstracts in the field of environmental science. The third research is written by Behnam & Golpour (2014) which observed the differences in the generic structure of abstracts written by English native and non-native (Iranian) students article abstract Mathematics and Applied Linguistics. The fourth research is written by Darabadi (2016) which investigated the formation of research article abstracts in the field of Applied Linguistics, Applied Mathematics, and Applied Chemistry. The fifth research is written by Hwang et al. (2017) which investigated the rhetorical features of the abstracts of research articles (RAs) in the field of Nanoscience and Nanotechnology (NN). The sixth research is written by Kaya & Yağız (2020) which discussed research article abstracts written by Turkish and non-Turkish scholars in the field of English Language Teaching (ELT). The seventh research is written by Khany & Malmir (2020) which investigated rhetorical move-lexis linguistic of RA abstracts article in the field of economics, law, political sciences, psychology, and sociology in social and behavioral sciences.

Some previous studies have discussed the move analysis and rhetoric structures of research abstract (RA) in various disciplines. No research has discussed the move structures of RA especially written in the Economic field including Business and Accounting Research or published in the same journals. In filling this research gap, this study addresses the question of how similar or different the rhetoric structures of RA abstracts published in the International Journal of Economics, Business, and Accounting Research (IJEBAR) published by STIE AAS Surakarta which can be accessed in https://journal.stie-aas.ac.id/index.php/IJEBAR/issue/archive. It is an international scientific journal devoted to the rapid publishing of high-quality original research papers and review papers in all fields of Economics, Business, and Accounting.

In general, the difficulties experienced when writing abstracts are related to the move problem of the abstract content itself. A well-written abstract permits a reader to get the gist of an article and determines the article’s relevance to his or her interest. A well-written abstract does not simply summarize all the parts of an article, but it highlights important elements to help potential readers to read an article. Lang (2010, p. 102) states that the purpose of the journal abstract is to help readers decide whether to read the full article. That is the only decision anyone should ever make based on an abstract is whether to read the full article. A scientific thesis writer is required to make an abstract in the shortest possible way, but the content must be able to describe the whole content of the paper or report. This article focuses on the rhetorical structure or move that forms an abstract. The goal to be achieved in this research is to identify the existing structures in a scientific abstract. This research focuses on research article (RA) abstracts published in the International Journal of Economics, Business, and Accounting Research (IJEBAR) in 2020.
LITERATURE REVIEW

Abstract

There are some definitions of abstracts given by the experts. Kawamura (2011, p. 116) states that an abstract is always included in a journal article rather than a book. Even in writing journals, research reports, papers, theses, and dissertations, the existence of abstracts is mandatory and commonplace in every educational institution (Kawamura, 2011, p. 116).

According to Day & Gastel (2012, p. 55), there are two types of abstracts, informative and indicative abstracts. An informative abstract is a condensation of paper that should state the problem briefly, the method used to study the problem, and the principal data and conclusions. This type of abstract precedes the body of paper thus serving as a ‘heading’ in a journal. Indicative abstract is indicating the subjects dealing with a paper much like a table of contents which makes it easier for potential readers to decide whether to read the paper. This type cannot be used as a ‘heading’ abstract in research papers, but they are used in other types of publications, such as review papers, government reports, and conference reports. This type of abstract is often of great value to reference librarians (Day & Gastel, 2012, p. 56).

Dumaine & Healey (2003, p. 3) state that an informative abstract is a highly condensed version of the article or report. It includes a problem statement that defines the reason for the report. Important findings are include results, recommendations, conclusions, and implications. Abstracts for empirical studies typically contain information related to the purpose of the study, the subject or participants, the method, the results, and the conclusions and implications.

Move Analysis

Move analysis is the most popular aspect of applied genre analysis (Hewings, 2006, p. 85). According to Schneider & Barron (2014), move structure analysis, or simply "move analysis," is one of the most popular techniques of genre analysis. John Swales defined the process for the first time in 1981. This approach aims to find the text's "rhetorical movements," or sections of the text that perform different rhetorical functions. Like text analysis, move analysis examines a corpus of texts deemed descriptive of the genre in question. Zhu (2005, p. 42) states that genre analysis by using move analysis (moves or steps) as unit analysis which can be found in academic or professional writings. Below is the table of rhetorical moves classification based on Hyland (2004):

| Move           | Function                                                                 |
|----------------|-------------------------------------------------------------------------|
| Introduction   | Establishes context of the paper and motivates the research or discussion. |
| Purpose        | Indicates purpose, thesis or hypothesis, outlines the intention behind the paper. |
| Method         | Provides information on design, procedures, assumptions, approach, data, etc. |
| Product        | States main findings or results, the argument, or what was accomplished. |
| Conclusion     | Interprets or extends results beyond scope of paper, draws inferences, points to applications or wider implications. |

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As we can see in the table above, there are five moves and a range of sub-moves that can be included. The first move is called 'Introduction.' It defines the paper's meaning and motivates the study or debate. The second move is called 'purpose'. It identifies the paper's goals, thesis, or theory, and summarizes the paper's meaning. 'Method' is the third move. It contains information on architecture, processes, conclusions, strategy, and data, among other things. The fourth move is called ‘Product.’ It summarizes the most important findings/results, the point, or the accomplishment. ‘Conclusion’ is the fifth and final move. The degree to which they are all used varies from subject to the topic and from discipline to discipline.

Swales (1990) shows that a research script and abstract also generally consists of five rhetorical patterns or love, namely “Introduction, Method, Result, Discussion, and Conclusion”. An author will begin his scientific thesis by explaining an overview of the research field and identifying the problem in the introduction. Furthermore, the problem will be resolved with a method and work steps discussed in the Methods section. The analysis results are presented in the Results section which is then followed by the interpretation of the analysis results in the discussion section. The scientific thesis is then closed with a conclusion. The rhetorical pattern of the research script above can be applied in a script abstract, even though it is not entirely the same. In contrast to Swales, Bhatia (1993) divides research abstract move structure only into four moves, namely “Introducing objectives, describing the methodology, stating results, and presenting conclusions”. This paper focuses on the problem of rhetorical structure or move that forms a research abstract. The goal to be achieved is to identify the existing structures in a scientific abstract.

**RESEARCH METHOD**

This method is qualitative research by using ‘Move Analysis’. It is related to the presence and placement of moves within the texts. According to Malmkjær & Malmkjær (2002, p. 207), a move analysis is an approach for the analysis of the sections of the research articles such as in the abstract. While, Parodi (2010, p. 146) adds that move analysis of genre aims to evaluate a text's communicative purposes by categorizing different units according to their communicative purposes. Each of the moves constitutes a part and discloses a particular communicative feature, but it is connected to and contributes to the genre's overall communicative goal.

Data collection in qualitative included participant observation, interviews, informal conversations, and material analysis of photographs, classroom tape recordings, and documents (Conway, 2020, p. 102). The document from here can be written an online form such as articles published in the International Journal of Economics, Business, and Accounting Research (IJEBAR). It is an open-access, peer-reviewed international scientific journal devoted to the rapid publishing of high-quality original research papers and review papers in all fields of Economics, Business, and Accounting. This journal is published by LPPM STEI AAS Surakarta and issued quarterly every March, June, September, and December. The researcher analyzes 100 English abstract articles and limits the publication year by using the 2020 edition in Vol 4, No 4 (2020) and Vol 4, No 3 (2020). The researcher only analyzes English abstracts for analysis in this research.

In this research analysis, the researcher may start by reading the texts (article abstracts) several times to find a general pattern on which to create initial move categories. The researcher will then decide which moves are present in each abstract. At this stage, the study decides which moves tend to be required and which appear to be optional, as well as the sequencing moves.
RESULTS AND DISCUSSION

Results
Abstracts for scientific papers have standard writing rules that every academician must comply with. The researcher analyzes the moves of abstracts’ article in the IJEBAAR journal based on Hyland's theory (2004) that classifies the rhetorical moves into five moves. The example of each move can be seen below:

1. **Introduction/Background**

   The example of the move's realizations of the introduction/background section is as follows:

   **Abstract 2.** Basically, from year to year, business always develops. This is what makes a transformational leader needed to be able to face the demands of the ever-changing market (claims of centrality) (Vol. 4, No. 4 2020)

   **Abstract 3.** Work productivity is related to the morale of a person (employees) so it is necessary for the leadership of a government agency to always strive to improve the morale of their employees. If the work productivity of employees increases, it will bring benefits to the institution itself, and on the other hand it can affect the increase in employee workability (claims of centrality). (Vol. 4, No. 4 2020)

   **Abstract 6.** The Corporate Social Responsibility (CSR) program in developing the capacity of SMEs is not only related to training and credit assistance in the short term but needs to be directed towards self-regulated access to finance for SMEs, through collaboration with both financial and non-financial institutions (a generalization of the topic). (Vol. 4, No. 4 2020)

   **Abstract 9.** Tourism Floating Market Lembang offers a different atmosphere for the visitors with interesting travel concepts. The tours offered are natural attractions floating market with a wide variety of activities in them (a generalization of the topic). (Vol. 4, No. 4 2020)

   The examples of several abstracts above show that the introduction section usually contains the condition or position of the problems discussed in the field of study in general. At the micro-level, most of the abstracts’ background consists of claims of centrality and generalization of the topic as seen in the example abstracts of the article. In abstract number 2, the introduction refers to the claim of the centrality of the writer’s statement “In general, business evolves from year to year. This is why, to meet the demands of an ever-changing industry, a transformational leader is needed. In abstract number 3, the introduction also refers to the claim of the centrality of the writer’s statement “Since work productivity is largely determined by a person’s (employees') morale, it is critical for a government agency's leadership to constantly aim to boost employee morale. Employee productivity gains will benefit the institution, but it will also affect the rise in employee work capacity”. In abstract number 6, the introduction refers to the generalization topic the writer’s statement “a CSR program in building SMEs' ability should focus on preparation and credit assistance, but in the long run, it should aim for self-regulated access to financing for SMEs by cooperation with both financial and non-financial institutions”.

   Besides consisting of claims of centrality and generalization of topics, the background section can also be in the form of previous research or statements of problem gaps in these studies. The problem gap statement is characterized by the use of ‘however’ conjunctions that indicate something contrary to the previous statement “The Tourism Floating Market Lembang provides a unique experience for tourists with unique travel ideas. Natural attractions floating market tours with a wide range of events are available”.

   **Abstract 12.** Based on Indonesia’s Micro and Small Industry Profile 2018, partnerships in raw materials, machinery, facilities, infrastructure, and equipment as a partnership in production are the most widely implemented types of partnerships. However, research on partnerships in production is still very limited although it has been practically proven that production partnerships can improve the performance of SMEs. (Vol. 4, No. 4 2020)

   **Abstract 73.** The social welfare of the community here is related to health, household

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economic conditions, a sense of security, and a good quality of life. So that people who are faced with the Covid-19 pandemic can still fulfill their basic needs and carry out their social functions. However, under these circumstances, the performance of UKM is very slow and some even collapsed. This is what made researchers investigate more deeply the performance of SMEs during the Covid 19 pandemic. (Vol. 4, No. 3 2020)

Based on the example above, it shows that in abstract number 12, the introduction refers to the contrary of the writer’s statement “The most commonly used forms of collaborations, according to Indonesia's Micro and Small Industry Profile 2018, are partnerships in raw materials, machinery, services, utilities, and equipment as a manufacturing relationship. However, research on production partnerships is still small, although it has been shown in practice that production partnerships will increase the efficiency of SMEs”. This happens also in abstract number 73, the introduction refers to the contrary of the writer’s statement “Education, household economic conditions, a sense of wellbeing, and a decent quality of life are all factors in the community’s social welfare. So that people affected by the Covid-19 pandemic will continue to meet their basic needs and perform social functions. However, under these conditions, UKM's success is sluggish, and some have even collapsed. This prompted researchers to look at the success of SMEs during the Covid-19 pandemic in greater depth.

2. Purposes

The example of the move's realizations of the introduction section is as follows.:

Abstract 1. “This study investigates the discrepancy by looking at the role the intermediaries play in fixing housing prices in Lagos residential market”. (Vol. 4, No. 4 2020)
Abstract 2. “The purpose of this study proves that employee creativity encourages the organization to develop”. (Vol. 4, No. 4 2020)
Abstract 6. “This study aims to analyze the performance of the CSR program in developing the financial capacity of SMEs...” (Vol. 4, No. 4 2020)
Abstract 9. “This study aims to determine the core competence is owned by Tourism Floating Market and...”. (Vol. 4, No. 4 2020)
Abstract 14. This study examines the effect of profitability, liquidity, and leverage on company risk. (Vol. 4, No. 4 2020)
Abstract 16. “The purpose of this study is to find empirical evidence of the influence of company characteristics and disclosure practices...”. (Vol. 4, No. 4 2020)
Abstract 30. This research has the purpose to know the role of product quality in consumer decisions...” (Vol. 4, No. 4 2020)
Abstract 47. The purpose of this study is to provide conceptual information regarding the role of exogenous variables...”. (Vol. 4, No. 4 2020)
Abstract 53. This study aims to explain the simultaneous and partial influence of facilities,... (Vol. 4, No. 3 2020)
Abstract 59. The purpose of this research is to have a deeper look at the practice of public appraisers...” (Vol. 4, No. 3 2020)
Abstract 65. The current study aims to clarify the importance of big data analytics and its role...”. (Vol. 4, No. 3 2020)
Abstract 75. This study aims to show the development model of MSMEs with mudharabah capital schemes...”. (Vol. 4, No. 3 2020)
Abstract 88. This study aims to assess the minimum investment capital to start investing, and instinct...”. (Vol. 4, No. 3 2020)
Abstract 96. The main objective of this review paper is to compare the level of disclosure of information by the Islamic Banking sector...”. (Vol. 4, No. 3 2020)

The examples above show that the research objectives are not directly disclosed. The research objective of the study was related to the scope or focus of the study as indicated by the use of the verb “investigate, prove, analyze, determine, examine, find, know, provide, explain, have, clarify, show, assess, compare”. The method section can also be integrated with the part of the research statement being carried out or the section stating the research objectives. Mostly, the research objectives in the research use “purpose”, “objective” and “aim”.

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**Abstract 3.** This study aims to determine whether job training jointly affects the work productivity of employees at the Ogan Komering Ulu Village Community Empowerment Service. (Vol. 4, No. 4 2020)

**Abstract 5.** This study aims to determine whether there is a partial influence on knowledge of taxation, tax regulations, and tax benefits. (Vol. 4, No. 4 2020)

**Abstract 8.** The purpose of this research is to measure and determine whether Deferred Tax Assets, Current Tax Expenses, and Leverage affect Earning Management. (Vol. 4, No. 4 2020)

**Abstract 49.** The purpose of this study is to determine whether CSR affects SMEs. (Vol. 4, No. 3 2020)

**Abstract 50.** The existence of this study is to find out whether job training, competence, and career development can affect performance, and ... “ (Vol. 4, No. 3 2020)

**Abstract 68.** This study aims to examine whether financial perspectives, customers, internal business processes, as well as perspectives of growth and learning partially or simultaneously affect the performance of PT Salatiga PLN. (Vol. 4, No. 3 2020)

The examples above show that the research statement carried out not only contains the focus of the research but also contains the problem in the form of interrogative declarative sentences and is characterized by the use of the phrase ‘whether’ in the example of abstract number 3, 5, 8, 49, 50 and 68. The research statement appears in the entire data corpus. A move of research statement carried out the focus of the research, the things discussed in the research, and the research objectives. The part of the research objectives can be conveyed implicitly or explicitly. The conjunction ‘whether’ is often used in sentences of indirect questions or indirect questions. This conjunction is used to describe two choices or two doubts. The conjunction ‘whether’s often followed by or not. This seems redundant in its use, but this is not always the case because ‘or not’ can be used as an alternative. As we can see in the example above, all research objectives only use the conjunction ‘whether’ without using ‘or not’.

**3. Method**

The next move in the abstract structure of a scientific thesis is the method. This section describes the methods, data, and work steps taken by the researcher. The method section is an important part of a scientific thesis abstract. This can be proven by seeing that the entire data contains this move. In some abstracts, the method section clearly states data and work steps, as indicated in the abstract below:

**Abstract 22.** This research is quantitative descriptive. The population in this study were BRI, BNI, BTN, and Mandiri Bank. The research sample is the assessment of the level of health with ROA, NIM, and CAR from financial reports in the IDX. The data collection techniques using non-participant observation and financial reports. The data analysis technique used is descriptive statistical tests, classical assumption tests. The hypothesis testing was carried out by using multiple linear regression, t-test, F test, and R2 test. (Vol. 4, No. 4 2020)

**Abstract 27.** This type of research is causality research with a quantitative approach. The data used are primary. Namely, the population questionnaire used for this study is all taxpayers KPP Pratama Surakarta. The sample in this study was determined using the purposive sampling method of 50 respondents. The data collection method used a questionnaire. Testing the results of the questionnaire used validity analysis and reliability analysis. (Vol. 4, No. 4 2020)

**Abstract 43.** The research type is using a quantitative method. The sample of this research is 100 respondents from 4 sub-district in Purwokerto. The data collection technique used is purposive sampling, while analyzing data instruments is validity test, reliability test, classical assumption test, multiple linear regression analysis, and goodness of fit. (Vol. 4, No. 4 2020)

**Abstract 46.** This research used quantitative descriptive with a sample of 90 students of the Gama English Course Sukoharjo. The sampling technique used was survey sampling with data collection using a questionnaire. The data analysis technique used multiple linear regression analysis and was processed with SPSS 23. (Vol. 4, No. 4 2020)

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Abstract 53. The research method of this study was quantitative descriptive. The population is all of the train passengers in Gubeng executives. Data were collected by observation, interviews, questionnaires, and documentation. The analysis used in this study includes data instrument tests (validity and reliability tests), multiple linear regression analysis, classic assumption tests (normality test, multicollinearity test, heteroscedasticity test), and hypothesis testing (F test, t-test, coefficient of determination). (Vol. 4, No. 3 2020)

The examples above show that abstracts contain a method section consisting of data and work steps. Abstracts 22, 27, 43, 46, and 53 consist of the research design (the type of research is quantitative), population or sample of the study, the technique of collecting data, and the technique of analyzing data. The research method contains procedures and ways of verifying (correctness of the report) the data needed to solve and answer research problems. In other words, the research method will provide clues to how the research was carried out.

4. Product/Result

The fourth move is ‘Product/Result’. It states the main findings/results, the argument, or what was accomplished. Research results obtained after conducting the research need to be explained in general terms which can be quantitative or qualitative data according to the type of methodology chosen. The research results do not need to be explained in detail in the abstract because they are too long to be written down one by one. To find out more information, readers can read the original text.

This move's realizations are as follows:

Abstract 2. The test results prove that Transformational Leadership has an impact on employee creativity in this company. (Vol. 4, No. 4 2020)

Abstract 3. The results showed that there was a significant influence between job training variables on employee work productivity. (Vol. 4, No. 4 2020)

Abstract 6. The results of this study imply that the role of the government, private sector, or donor agencies in empowering SMEs. (Vol. 4, No. 4 2020)

Abstract 8. From the discussion, it is found that deferred tax assets have no positive effect on earnings management,...” (Vol. 4, No. 4 2020)

Abstract 9. Based on the result and discussion, identified that based on the result and discussion, identified that two business units can be formed, ...” (Vol. 4, No. 4 2020)

Abstract 13. The results of this study indicate the different effects of significance on corporate social responsibility to the financial performance of,...” (Vol. 4, No. 4 2020)

Abstract 19. The results of this study are that regional original income has no significant effect on the economic growth....” (Vol. 4, No. 4 2020)

Abstract 21. The results show that the decision to use imported used clothing in Surabaya is influenced by lifestyle, product quality, and price. (Vol. 4, No. 4 2020)

Abstract 49. Based on the results of the study, it can be seen that if a business or business follows the regulations of the government, ...” (Vol. 4, No. 3 2020)

Abstract 52. The study found that MFI of cooperative has advantages in operational efficiency ....” (Vol. 4, No. 3 2020)

Abstract 57. Results of the analysis found that five factors, product quality, service quality, product design, pricing, and trust have a positive and significant influence on customer loyalty....”. (Vol. 4, No. 3 2020)

Abstract 58. From the results of the study, it is known that variable X1 (work stress) partially influences variable Y (turnover intention). (Vol. 4, No. 3 2020)

Abstract 65. The study also has proved that although business organizations face several challenges when analyzing data,...” (Vol. 4, No. 3 2020)

Abstract 77. The results of hypothesis testing show that there is no difference between public accounting firm auditors, accounting students,....” (Vol. 4, No. 3 2020)

Abstract 83. From these results, it means that TAM research only focuses on the question of the utility and effectiveness of a system for task completion. (Vol. 4, No. 3 2020)

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Abstract 87. The results of this paper indicate that the rural and urban PBB collection procedure instead of the rural and urban PBB collection procedure in,...” (Vol. 4, No. 3 2020)

The example above shows that the result section uses the phrase “the study concluded that, the test results prove that, the results showed that, the results of this study imply that, from the discussion, it is found that, based on the result and discussion, identified that, the results of this study indicate, the results of this study are that, the results show that, the findings of this study are that, based on the results of the study it can be seen that, the study found that, results of the analysis found that, from the results of the study, it is known that, the study also has proved that, the results of hypothesis testing show that, from these results, it means that, the results of this paper indicate that...”. The result section usually explains the findings of the problem to readers who will research and look for a solution.

5. Conclusion

The fifth move is ‘Conclusion’. This move's realizations are as follows:

Abstract 1. The study concluded that in Lagos residential market, price is influenced by the intermediary as a result of asymmetry information which makes the consumer pay more. (Vol. 4, No. 4 2020)

Abstract 35. The conclusion of this research is that Face Shop’s Green Marketing and Brand Image are already very good ...(Vol. 4, No. 4 2020)

Abstract 39. The conclusion is that knowledge and skills do not have a significant effect on village management performance. (Vol. 4, No. 4 2020)

Abstract 42. From the research result, it can be concluded that the performance of the Batokan village in managing village fund allocation is insufficient. (Vol. 4, No. 4 2020)

Abstract 47. The conclusion of the study is to empirically prove that taxpayer compliance is largely determined by the level of taxpayer awareness,...” (Vol. 4, No. 4 2020)

Abstract 56. The conclusion obtained is r = 0.73 which has been consulted with a conservative standard, it is located between 0.600- 0.799, ...” (Vol. 4, No. 3 2020)

Abstract 73. Based on the results of the analysis, it is concluded that the effect of entrepreneurial orientation on the quality of strategic assets,...” (Vol. 4, No. 3 2020)

Abstract 78. The research concluded that the reasons behind positive thinking for MSMEs as a result of the Covid-19 epidemic were...” (Vol. 4, No. 3 2020)

The examples above show that in the conclusion section, the writer/researcher can offer solutions and suggestions or state that the research he is doing solves the problem. The last move in an abstract is a comment about the result. This section is the part that explains the interpretation of the results of data analysis. This also can be a statement of comparison or support for previous research, implications or conclusions, contributions, suggestions, previews, and further research.

Discussion

Abstract writing in English is important. English is a universal language that is recognized and understood throughout the world. Academics hope that the research that has been done in this thesis can be useful. For the benefit of scientific development, the research can help other similar studies conducted by academics from other countries. These foreign academics will not be able to know about the research if it is written in Indonesian only. Therefore, abstracts in English are very important to help accelerate the development of science.

Abstract writing certainly has a clear purpose because it is one of the mandatory components of every scientific paper. 1) Abstract must present brief information that describes the entire content of the paper. Writing an abstract as a summary at the beginning will make it easier for readers to know the big picture of the paper. Readers can find a big picture of the research that has been done without having to read the entire page of writing in thickness. 2) Abstract makes it easy for readers to find references. If readers are looking for references related to a particular topic or problem, the reader only needs to read the abstract which is usually only one page, without having to bother looking for
information by opening the pages. The reader does not need to continue reading the entire paper if what he is looking for is not written in the abstract. In other words, readers can save time in sorting and gathering information. If they don’t find the information they are looking for, readers can immediately look for references from other written works by reading only from the abstract page.

As one of the important components in any scientific writing, abstracts have their own rules in writing which are formal and rigid. Abstract writing format itself may be different in each educational institution. The abstract function itself as a summary of the entire accompanying scientific paper. So, the writing must also be concise and use solid and informative sentences that can describe the entire written work.

In this research analysis, the researcher analyzes move structure by using Hyland’s model that classifies the rhetorical moves in the article abstract: ‘Introduction’, ‘Purpose’, ‘Method’, ‘Product/Result’, and ‘Conclusion’. The researcher writes ‘Move 1 or M1 which refers to “Introduction”. ‘Move 2 or M2 which refers to “Purpose”. ‘Move 3 or M3 which refers to “Method”. ‘Move 4 or M4 which refers to “Product/result”. And ‘Move 5 or M5 which refers to “Conclusion”. Some findings of the move structure of the English abstracts’ article in the IJEBAR journal can be seen below:

Table 2. Move Structure of Abstracts Published in IJEBAR Journal

| No | Type of Move        | Move Structure                       | Abstract Number                          | Total | %    |
|----|---------------------|---------------------------------------|------------------------------------------|-------|------|
| 1. | M2-M3-M4            | Purpose-Method-Product/Result          | 4, 5, 8, 10, 11, 15, 19, 22, 27, 28, 29, 30, 32, 33, 34, 37, 38, 39, 40, 41, 42, 43, 44, 47, 50, 51, 55, 58, 59, 60, 61, 62, 63, 64, 65, 66, 69, 72, 74, 75, 79, 81, 82, 85, 88, 91, 92, 93, 95 | 49    | 51.04|
| 2. | M1-M2-M3-M4         | Introduction-Purpose-Method-Product/Result | 6, 9, 12, 16, 17, 21, 25, 31, 40, 48, 52, 53, 54, 57, 67, 68, 70, 73, 76, 80, 83, 84, 86, 87, 89, 94, 96 | 27    | 28.13|
| 3. | M2-M3-M4-M5         | Purpose-Method-Product/Result-Conclusion | 14, 18, 26, 35, 49, 90                   | 6     | 6.25 |
| 4. | M1-M2-M4            | Introduction-Product/Result            | 2, 3, 20, 71                             | 4     | 4.17 |
| 5. | M1-M2-M3-M4-M5      | Introduction-Product/Result-Conclusion | 1, 36, 46                               | 3     | 3.12 |
| 6. | M1-M3-M4            | Introduction-Method-Product/Result     | 23, 45, 77                               | 3     | 3.12 |
| 7. | M1-M4               | Introduction-Product/Result            | 7                                         | 1     | 1.04 |
| 8. | M1-M3-M4-M5         | Introduction-Method-Product/Result-Conclusion | 13                                      | 1     | 1.04 |
| 9. | M2-M4               | Purpose-Product/Result                 | 24                                        | 1     | 1.04 |
| 10. | M2-M5             | Purpose-Conclusion                     | 56                                        | 1     | 1.04 |

Table 2 above shows that there are 10 types of moves used in 96 abstract in the IJEBAR journal. The abstracts use two, three, four even five moves in abstracts’ article in the IJEBAR journal. The first move type is “M2-M3-M4” or “Purpose-Method-Product/Result” and shows 3 moves. It consists of 49 data or 51.04 %. The second type is “M1-M2-M3-M4” or “Introduction-Purpose-Method-Product/Result” which shows 4 moves. It

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Abstracts consist of 27 data or 28.13%. The third type is “M2-M3-M4-M5” or ‘Purpose-Method-Product/Result-Conclusion” and shows 4 moves. It consists of 6 data or 6.25%. The fourth type is “M1-M2-M4” or “Introduction-Purpose-Product/Result” which shows 3 moves. It consists of 4 data or 4.17%. The fifth type is “M1-M2-M3-M4-M5” or “Introduction-Purpose-Method-Product/Result-Conclusion” which shows 5 moves. It consists of 3 data or 3.12%. The sixth type is “M1-M3-M4” or “Introduction-Method-Product/Result” which shows 3 moves. It consists of 3 data or 3.12%.

The seventh type is “M1-M4” or “Introduction-Product/Result” which shows 2 moves. It consists of 1 data or 1.04%. The eighth type is “M1-M3-M4-M5” or “Introduction, Method, Product/Result, and Conclusion” and shows 2 moves. It consists of 1 data or 1.04%. The ninth type is “M2-M4” or “Purpose-Product/Result” which shows 2 moves. It consists of 1 data or 1.04%. The last type is “M2-M5” or “Purpose-Conclusion” which consists of 1 data or 1.04%. From the description above, it shows that the most frequent move uses 3 moves with type “M2-M3-M4” or “Purpose-Method-Product/Result” which consist of 49 data or 51.04%.

In the overall thesis abstract, the comments section about the results in the form of support for previous research was not found. A review of stating contributions, implications, and suggestions for further research were also not found. Likewise, abstracts in the comment section about the results in the form of suggestions, implications, or previews were not found. Based on the results of the analysis of the data above, it appears that in general, the abstract of the IJEBAR journal has an orderly structure with a fixed order.

Abstracts are usually written in the following order: introduction, research objectives, methods, results/discussion, and conclusions. The writing must also be in order with a clear flow, not random or random. Abstracts for scientific papers have standard writing rules that every academician must observe. The structure of abstract writing can be described as follows:

The first move is an introduction or background. The introduction, explains the details of the problems discussed in scientific writing. The first thing that starts an abstract is the background or subject matter which is the main subject to be researched. By describing the problem at the beginning, the reader can know the direction of his research. The contents of the introduction emphasize the urgency, uniqueness, objectives, and problems of the research which the researcher will review. The purpose of writing an introduction is to get the reader through the content of the article. The introduction should also serve as a 'hook' that draws the reader to continue reading the abstract. In writing an introduction, the rule that must be fulfilled is to include the background of the problem and background faced by the researcher. With the background, the researcher will look for solutions to solve the problems that are the background of the research being carried out.

The second move is goal, purpose, or objective. This move indicates purposes, thesis, or hypothesis, and outlines the intention of the articles. The move contains the direction of the research objective. The goal must be following the problem statement. It usually contains statements, not questions. The word 'objective' is often defined as the specific goal of an action. Objectives called objectives can always be measured and are usually framed within a certain time. Specific, measurable, and proven achievement, and when this goal must be achieved is clearly stated. These small goals usually have to be achieved to achieve a bigger goal. The word "Goal" is general, and a little abstract. Big goals can take longer to achieve. And because it is general, this goal becomes abstract, and the measures of its achievement are not clearly stated. While, the words 'aim' and 'purpose' also mean goals, but in terms of reasons why you want to achieve goals.

The third move is a method or research method. After explaining the main problem briefly, the research method used also needs to be explained in an outline.

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Researchers can explain the type of methodology used, data collection, sample selection, and other things related to research. So, readers can find out the appropriate ways and steps to answer problems faced in scientific research. In the writing method, the rule that must be fulfilled is to describe concisely the types of research methods used in conducting the research. Thus, the researcher finds out how and the steps following the problems at hand.

The fourth move is the result. The research results obtained after conducting the research need to be explained in general terms, it can be quantitative or qualitative data according to the type of methodology chosen. The research results do not need to be explained in detail in the abstract because they are too long to be written down one by one. The results of the study explain what has been achieved after the research was carried out within a certain period. In the writing method, the rule that must be fulfilled is to describe the results of the research carried out and this becomes a rule that must be elaborated concerning the research being carried out. This rule will be one of the references that readers. So, they will pay attention to the research carried out regarding the background faced by using the method whether it can solve the problem under study.

The fifth move is a conclusion. The last part can draw conclusions or suggestions related to the problems raised in the research. Abstract content must describe the entire writing. Abstract itself is written as a summary of all scientific papers. Therefore, written information must not conflict with the actual writing. Abstracts should also not contain unnecessary new information or additional opinions. This section can also offer solutions and suggestions or state that the research he is doing solves the problem. Writing conclusions on the abstract is important s it can find out whether the writer can finish the writing and solve the problem well. The conclusion is outlined in just a few sentences explaining the point of the conclusion.

CONCLUSION

An abstract is a genre that has a rhetorical structure or move that is different from other genres of scientific articles. An abstract usually is formed by five moves, namely background, statements of research conducted, methods, results, and comments about the results. The rhetorical order and structure that make up the abstract are fixed and unchanging. However, not all abstracts were formed by the five moves. Most of the abstracts were formed by three or four moves. This research is only one of the small studies in the field of discourse, especially the scientific article genre. Furthermore, this study only discusses the problem of structure and does not touch on the problem of the abstract linguistic characteristics of scientific articles. Therefore, in further research, the problem of abstract linguistic characteristics of scientific articles should also be discussed so that it can as to provide a more comprehensive picture of the abstract genre of scientific articles.

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