

**GENERIC STRUCTURE AND COHESIVE DEVICES
IN THE FINAL PROJECT REPORT PRESENTATION
OF THE ACCOUNTING STUDENTS OF THE STATE
POLYTECHNIC OF SEMARANG**



THESIS

**In Partial Fulfilment of the Requirements
for Master Degree in Linguistics**

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**FACULTY OF HUMANITIES
DIPONEGORO UNIVERSITY
SEMARANG
2015**

A THESIS

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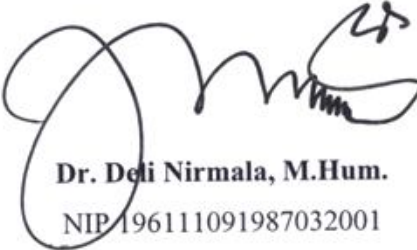
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VALIDATION

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CERTIFICATION OF ORIGINALITY

I hereby declare that this study is my own and that, to the best of my knowledge and belief, this study contains no material previously published or written by another or material which to a substantial extent has been accepted for the award of any other degree or diploma of a university or other institutes of higher learning, except where due acknowledgement is made in the text of the thesis.

Semarang, August 2015

Suko Raharjo



MOTTO

“The hardest part about finishing is starting.” (Jarod Kintz)



Dedicated to:

- everyone who has helped me reach the end part of this long-thought work
- my big family & colleagues who have been waiting for this moment to come
 - my beloved daughters, Riris and Muthi, & their loving moms

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Semarang, August 2015

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ABSTRACT

Raharjo, Suko. 2015. *Generic Structure and Cohesive Devices in the Final Project Presentation of the Accounting Students of the State Polytechnic of Semarang*. Thesis, Master Program in Linguistics, Faculty of Humanities, Diponegoro University. Advisor: Dr. Deli Nirmala, M.Hum.

Keywords: *final project report (FPR) presentation, generic structure, cohesive devices*

This study examines the generic structure and cohesive devices in the Final Project Report (FPR) presentation delivered in English by the Accounting students of Polines. Fourteen randomly selected subjects (10% of the third graders' population) were involved and audio-recorded during their presentation. The recordings were then transcribed and analyzed using a descriptive-interpretative method. The analyses show that the generic structure most presenters used was Greeting and Salutation (GS) – Self Introduction (SI) – Topic Introduction (TI) – Body (B) – Summary (S) – Conclusion (C) in which the Body mostly consists of Background or Object of the Study, Problem Statement, Aims of the Study, Research Method, and Results and Discussion, and the Summary consists of Conclusion and Suggestion. The major cohesive devices employed were conjunctions of Textual, hypotactic and paratactic types, referents of exophoric and endophoric/anaphoric types, and repetition as part of lexical cohesion. The transition of stages was marked mostly by the use of referents and specific lexical items.

Penelitian ini mengkaji struktur generik dan penanda kohesi di dalam presentasi Laporan Tugas Akhir mahasiswa Prodi Akuntansi Polines yang disampaikan dalam bahasa Inggris. Empat belas subyek (mewakili 10% populasi mahasiswa tingkat akhir) dilibatkan di dalam studi ini dan direkam pada saat presentasi. Rekaman kemudian ditranskripsi dan dianalisis dengan metode deskriptif-interpretatif. Hasil analisis menunjukkan bahwa struktur generik yang banyak digunakan adalah Salam Pembuka – Perkenalan Diri – Perkenalan Topik – Bodi – Ringkasan – Penutup dengan Bodi terdiri atas Latar Belakang, Perumusan Masalah, Tujuan, Metode Penelitian, dan Hasil dan Pembahasan. Ringkasan terdiri atas Kesimpulan and Saran. Penanda kohesi yang digunakan adalah konjungsi Tekstual, hipotaktik dan parataktik, referen eksoforik dan endoforik/anaforik, dan pengulangan sebagai bagian dari kohesi leksikal. Transisi antar bagian genre ditandai terbanyak oleh referen dan kata leksikal tertentu.

CHAPTER I

INTRODUCTION

1.1 Background of the Study

The State Polytechnic of Semarang (*Politeknik Negeri Semarang*, or *Polines* for short), is a higher vocational school offering education in a number of study programs at D3 and D4 levels. These study programs are subsumed under five departments: the Accounting, Business Administration, Electrical Engineering, Civil Engineering and Mechanical Engineering. These five departments are often classified further into two divisions: the Commerce and Engineering divisions. This last classification has been based on the majors offered in each department. The Accounting and Business Administration departments are said to be in the Commerce division and the other three Engineering counterparts are said to be in the Engineering division.

It has been the school's policy that on completing their study at the school, all students are required to do a final project and to write a report on that project. This report, called a Final Project Report (hereinafter called FPR), must be presented and defended before a team of examiners during an FPR examination. The examination usually lasts for about two hours in the form of a Question and Answer (QA) session and is preceded by an approximately fifteen-minute oral presentation by the examinee about his or her FPR. Interestingly, in addition to requiring the students to write the FPR abstract in English, several departments

within the school system also require that the FPR presentation must be delivered in English although the QA session following the presentation remains to be held in Indonesian, the language in which the FPR is written. The departments currently implementing this policy include the Accounting, Business Administration and Electrical Engineering departments. The students from these departments are required to write the FPR abstract in English and to present their FPR also in English. From the students' perspective, this obviously is a real-life, short-term English skill they have to master during their study at Polines.

The problem is that the curriculum does not seem to give sufficient attention to such short-term goals of learning English. The teaching-learning process has been focused more on the long-term vocational English skills that the students are predicted to need after completing their study. Consequently, not all the students from those compelling departments are sufficiently prepared for writing an FPR abstract as well as giving an FPR presentation in English in this final examination. Even in both departments in the Commerce division (the Accounting and Business Administration) where English is given more time allotment in the curriculum than in their counterparts in the Engineering division, the skill the students have for writing an FPR abstract in English and for giving an oral FPR presentation also in English does seem lacking or at least is insufficient. This can be seen from the frequent dissatisfaction comments among teachers (who are also FPR examiners) about the students' presentation, assuming, or perhaps accusing, that the English classes have failed to improve the students' skills and that the blame should be put on the English teachers.

These teachers' complaints may be quite justified and reasonable owing to the fact that English is taught only as a supporting subject at the school and that it is given a very limited amount of time throughout the 3 or 4 years of study and, as mentioned earlier, it is focused more on some predicted long-term goals rather than on shorter-term goals of learning English such as to succeed in getting through the Final Project 'gate' which obviously requires the skills of writing an abstract and giving a presentation in English.

And that is what has partly motivated the writing of this thesis. How do the students present their FPR in English during the FPR examination so that some teachers indicate dissatisfaction about it? Personally, the writer himself found, for example, occasions during FPR examinations he was involved in where examinees frequently mispronounced words that disrupted understanding, or where examinees formulated and employed sentences that were so ungrammatical that they were difficult to understand, or where presenters only read from their slides instead of presenting their FPR using the slides as guidelines.

Another thing that motivates the writing of this thesis is this: there has not been any discourse study concerning the FPR presentation within the school setting so this analysis of the generic structure and cohesive devices employed in the FPR presentation can hopefully reveal something useful from the object of the study that can be used by the English teachers for instructional purposes, in particular as a response to the other teachers' comments on the quality of the English instruction.

As the title suggests, in this study the FPR presentation will be analyzed in terms of its generic structure and the cohesive devices employed by the presenters. In order for an oral presentation to be easily understood by the audience (in this case the examiners), the presenter needs to structure his or her presentation in such a way that it can be easily followed. In addition, he or she also needs to use the necessary devices to signal that he or she intends to make a transition from one idea or topic to another, or to conclude what he or she has elaborated, for example. Such a structure and devices are usually called generic structure and cohesive devices respectively (see e.g. Martin, 1984, and Hasan [in Halliday & Hasan, 1985]) and they are all important elements in understanding texts.

The last question to address here is why it is the Accounting students' presentation that the study is concerned with. As mentioned earlier, presenting an FPR in English is compulsory in the Accounting and Business Administration departments and in some study programs in the Electro Engineering department. This study is limited to FPR presentations in the Accounting Study Program of the Accounting Department simply because this is where I have been teaching.

1.2 Problem Statement

Based on the background above, the problems are formulated as follows:

- (1) How are the Accounting students' FPR presentations structured?
- (2) What devices are used to signal the transition of stages in the FPR presentations?

- (3) What cohesive devices are used by the Accounting students to present their FPR?

1.3 Aims and Significance of the Study

In line with the problems identified above, this study is aimed at:

- (1) identifying the generic structures of the Accounting students' FPR presentations;
- (2) identifying the devices used to signal the transition of stages in the presentations;
- (3) identifying the cohesive devices used in the presentations.

This study is significant for a number of reasons. In the first place, although this is only a preliminary study with a limited number of data, the findings should be useful in improving the quality of the English instruction at the Accounting study program in particular and at the Accounting department in general through the never ending process of improving the school's English curriculum. Such findings can be used to fill the gap between the current practice, which is usually oriented towards achieving long-termed goals, and a more ideal practice, which accounts for all learners' goals, including the shorter-termed, real-life goals of learning English: to be able to successfully present an FPR in an FPR examination.

The second reason why this study is significant is that, once the generic structure of FPR presentations and the devices used to signal the transition of

stages in the presentations are identified, and cohesive devices employed in such presentations are also identified, students can be encouraged to structure their FPR presentation in accordance with the identified structure and to use similar markers as well as cohesive devices in their FPR presentations.

1.4 Scope of the Study

This study is of discourse analysis type. It is conducted in order to investigate some aspects of coherence in the students' FPR presentations. This analysis is limited to identifying the generic structure and cohesive devices used in the presentations. This study also investigates what devices are used to signal the transition of moves or stages in the presentations. Cohesive devices are of different types including grammatical and lexical cohesive devices, and they may be of structural or non-structural cohesion types showing componential or organic relations (see Halliday & Hasan, 1985). Not all of these types, however, will be analyzed in this study due to a number of limitations. Only those devices of the non-structural type are discussed. These consist of grammatical cohesive devices and lexical cohesive devices.

1.5 Research Design

This study is of descriptive interpretative analysis in nature. The data, which were taken randomly from approximately 10% of the third graders' population in the Accounting Study Program (14 out of around 144 students), were collected by

means of recording during real presentations. The recordings were then transcribed and analyzed, and the results of the analysis were described and interpreted. Tabulation is used where necessary. The data were analyzed, first, to identify the generic structure of the presentations and, second, to identify the devices used to signal the transition of stages in the presentations and, third, to identify the cohesive devices employed in the transcribed texts. In other words, the method used in this study is observation using a recording technique to collect the data. Distributional method is used in analyzing the data. Due to a number of limitations, triangulation of data is not done in this study.

1.6 Operational Definitions

Three key terms need to be defined here at the outset: *generic structure*, *moves*, and *cohesive devices*. Other related terms will be defined in due time.

- (1) Generic structure is the structure of a genre. *The Longman Dictionary of Language Teaching and Applied Linguistics* (Richards, Platt, and Platt, 1992) defines *genre* as a particular class of events considered by a discourse community to be the same type, with some shared set of communicative purposes and is accompanied with “schematic” or “generic” structures, i.e. typical organizational structures that might include a typical beginning, middle, and end. (Martin, 1984) Based on the definitions above, the Final Project Report presentation which is the object of this study can be considered as a genre and therefore it has a generic structure. According to www.mightyfinepresentations.com, a presentation should consist of 8

stages, namely Self Introduction (SI), Topic Introduction (TI), Overview (O), Message Objective (MO), the Body (B), the Summary (S), the Conclusion (C) and finally Q & A (Question and Answer) Session.

- (2) Moves have important contribution in fulfilling the overall purpose of the genre (Henry & Roseberry, 2001) because they represent semantic and functional units of texts that have specific communicative purposes and they have distinct linguistic boundaries that can be objectively analyzed. A move is a text segment whose purpose is to contribute to meeting the overall function of a genre. Moves may contain multiple elements that together or in some combination realize the moves. For the purpose of this study, these elements within a single move are called parts.
- (3) Cohesive devices are devices that create cohesion in a text or discourse. Cohesion itself is “relations of meaning that exist within the text, and that define it as a text” (Halliday & Hasan, 1976: 4) and is expressed partly through the grammar (i.e. *grammatical cohesion*) and partly through the vocabulary (i.e. *lexical cohesion*). There are several patterns of cohesion that Halliday and Hasan (1976) identify. These include: reference, substitution, ellipsis, conjunction and lexical cohesion. *Reference* is a (grammatical) cohesive pattern in which the identity of an item in a text can be retrieved from within the text or from outside it. *Substitution* is a cohesive pattern in which a substitute form such as ‘one/ones’, ‘do/does’ or ‘so’ is used to substitute for a noun, a verb, or a clause. *Ellipsis* is a cohesive pattern in which an element recoverable by referring to a preceding part in

the text is omitted. *Conjunction* is a cohesive pattern in which words such as ‘and’, ‘but’, or ‘then’ are used to join phrases, clauses or sections of a text in ways that they express logical-semantic relationship. *Lexical cohesion* is a cohesive pattern in which lexical items are related in a text particularly among content words.

1.7 Organization of the Thesis

This thesis consists of five chapters. Chapter One introduces the thesis by providing some background to the study, formulating the problem, stating the aims and significance of the study, outlining the research design, and defining the key terms used in the study. Chapter Two presents a review of the literature, including previously conducted research and underlying theory. Chapter Three describes the research method, including the methods of collecting the data and analyzing them. Chapter Four presents the findings and discussion, and finally Chapter Five concludes the thesis by giving a summary and some suggestion.

CHAPTER II

LITERATURE REVIEW

2.1 Previous Studies

A lot of studies on coherence and cohesion as well as on genres and generic structures have been conducted to analyze and describe different types of discourses and texts. This is probably because of the great values the findings from such studies have for linguistic developments and, more importantly, for the language teaching world. This part shall review some studies related to generic structure, and coherence/cohesion of a discourse or a text to give some illustration of what the current study is going to be about.

Several genre studies on FPR were conducted by Polines colleagues but they were mainly concerned with the moves in the abstract (Suroso, 2010) or the moves in the introduction of the FPR (Romangsi, 2010). Suroso (2010), using a genre approach as suggested by Swales (1990a), analyzed 40 abstracts taken from the FPRs made by two groups of students (i.e. Business Administration and Banking-Finance) from two academic years (2007 and 2008) and discovered that five types of move were involved in the abstracts from the two groups, including *Introduction (I)*, *Objective (O)*, *Method (M)*, *Result (R)* and *Conclusion (C)* although the dominant occurrence was only four patterns (i.e. minus the C), hence the common patterns were IOMRC or IOMR. Romangsi (2010), also using the same approach, studied 24 FPR introductions and found that most of them

conformed to the model suggested, i.e. Move 1: Establishing a territory, Move 2: Establishing a niche, and Move 3: Occupying the niche. Some variations were found concerning the sequences in Moves 2 and 3.

In a more recent study Tseng (2011) examined 90 research article abstracts in three applied linguistics journals (i.e. TESOL Quarterly, Applied Linguistics, and Language Learning) from two dimensions: the move structure features and the verb tense of each move. The results showed that the abstracts analyzed tended to take a four-move structure instead of a five-move one as proposed in literature namely: *Background, Purpose, Method, Results and Conclusion*, with *Background* being optional (Weissberg & Buker, 1990) or *Introduction, Purpose, Method, Product and Conclusion* (Hyland, 2000), or *Background, Aim, method, Results and Conclusion* (Swales & Feak, 2004), or *Situating the research, Presenting the research, Describing the methodology, Summarizing the results and Discussing the research* (Santos, 1996). The study also revealed that since some publishers have word limits on abstract length, authors would usually follow the publisher's guideline accordingly, thus there were differences concerning the move structure features among the abstracts in the three journals. In terms of the verb tense in each move, the preferred pattern was that the present tense usually occurred in the first, second, and fifth move, while the past tense was often used in the third and fourth moves. It was also found that there were some variations between the abstracts written by native and non-native speakers of English.

No previous studies have been conducted concerning the coherence of FPR oral presentations at Polines. A study on coherence and cohesion ever conducted

by a Polines colleague took English news texts in RRI Semarang as the objects of the study (Pandiya, 2010). In this study of 15 news texts broadcast by Programa II RRI Semarang which were collected from January to April 2010, Pandiya found that 60 percent of the texts fulfilled the requirements of the schematic structure of news item and chronological order and that the cohesive devices found in the texts (i.e. reference, conjunction, and reiteration) were properly used.

A more sophisticated study on cohesion and coherence was done by Bae (2001) in which the researcher compared two groups of learners (immersion and English-only) in their performance on writing narrative stories in English. The study, involving 192 Korean first and second grader students, concluded, among others, that the most prominent types of cohesion observed in the narratives across the groups were lexical and referential ties (56% and 32% respectively) while coordinating conjunction, ellipsis, and substitution occurred less frequently in the written narratives. This suggested that reference and lexical ties are more crucial and necessary while the other types of cohesive markers can be present or absent depending on writer/speaker's choice. In this study the dominant reference types were pronominal forms (59% of total occurrences of reference) and proper nouns (23%) while prominent types of conjunctive relations were temporal (57% of all occurrences of coordinating conjunctions) and additive (24%).

2.2 Underlying Theory

2.2.1 Genre

The term *genre* first appeared in 1981 in an ESP (English for Specific Purposes) Journal article written by Elaine Tarone and her colleagues on the language of scientific research reports and in Swales' (1981) study of introductions to scientific reports. For some, the term *genre* refers to a class of communicative events, such as a seminar presentation, a university lecture, or an academic essay. For some others, *genre* refers to a kind of text, such as a description, procedure, or exposition. For yet some others, *genre* is described as an event or social action that helps people interpret and create particular texts. (Paltridge, 2001) *The Longman Dictionary of Language Teaching and Applied Linguistics* (Richards, Platt, & Platt, 1992) defines genre as a particular class of events that are considered by a discourse community to be the same type, e.g. prayers, sermons, conversations, songs, speeches, poems, letters and novels. There may be a *complex genre*, that is, a single genre containing examples of other genres e.g. a church service that contains hymns, psalms, prayers, and a sermon.

According to Swales (1990a), genre is a class of communicative events with some shared set of communicative purposes. The events may vary in prototypicality; the communicative purpose is recognized by members of the discourse community who, in turn, establish the constraints on what is generally acceptable in terms of content, positioning, and form for a particular genre. Martin (1984), viewing *genre* from a systemic perspective, describes it as “a staged, goal-

oriented, purposeful activity in which speakers engage as members of our culture” (p.25) Genres, in Martin’s view, are accompanied with “schematic” or “generic” structures, i.e. typical organizational structures that might include a typical beginning, middle, and end. Thus, genres are staged, culturally purposeful activities that users of a language draw on to get things done. Examples of genre in this perspective would be recounts, procedures, reports, narratives, descriptions, expositions, and observations (i.e. descriptions of texts that emphasize the stages through which they move to achieve their particular goal). Martin argues that similarities and differences between textual structures provide a means for assigning a text to a particular genre category.

An important question to answer here is whether the objects of the current study (that is, the Accounting students’ FPR presentations) can be classified as a genre. The following part is dedicated to answering this question.

The activity of presenting the Final Project Report as described in the Introduction is definitely a communicative event with a specific purpose, is addressed to a specific group of audience and tends to be repeated (by other parties of the same community) over and over. So the event of presenting the FPR by the Accounting students before the examination board can be considered as a genre. Viewed as a genre, then, FPR presentations should have a generic structure.

2.2.2 Generic Structure of a Presentation

In one of its videos entitled *Eight Stages of a Presentation*, www.mightyfinepresentations.com suggests that a presentation should consist of 8

stages, namely Self Introduction (SI), Topic Introduction (TI), Overview (O), Message Objective (MO), The Body (B), The Summary (S), The Conclusion (C) and finally Q&A Session. According to the video, an SI can be an expression like: *Good morning. My name is* A TI can be like: *Today I'm going to talk about* An Overview is a statement about what is going to be delivered during the presentation, such as: *My presentation will be in three parts. First, I will talk about ... Then ... And finally ...* whereas a Message Objective is a statement about what the listeners are going to achieve after listening to the presentation, such as: *By the end of my presentation, you will know* The Body will be the main part of the presentation and the Summary summarizes what has just been delivered.

The last stage suggested (that is, Q&A Session) can be ignored here because in reality the Q&A session is held in Bahasa Indonesia right after the oral presentation is finished and it is not usually considered part of the presentation.

2.2.3 Cohesion and Cohesive Devices

Now, let us look at cohesion and cohesive devices. In their seminal publication of *Cohesion in English* Halliday and Hasan (1976) define cohesion as “relations of meaning that exist within the text, and that define it as a text.” (p. 4) Cohesion, which is expressed partly through the grammar (hence called *grammatical cohesion*) and partly through the vocabulary (hence called *lexical cohesion*), occurs where the interpretation of some element in the discourse is dependent on that of another. There are several patterns of cohesion that Halliday

and Hasan (1976) identify. These include: reference, substitution, ellipsis, conjunction and lexical cohesion.

Reference is a (grammatical) cohesive pattern in which the identity of an item in a text can be retrieved from within the text or from outside it. Four types of reference are identified: *anaphoric*, *cataphoric*, *exophoric* and *homophoric*. Halliday and Matthiessen (2004) use the term *endophoric* referent to include those referents the identity of which is recoverable from within the text itself. **Anaphoric** reference signifies a word or phrase referring to another word or phrase used earlier in a text. (Paltridge, 2000) For example,

(12)///Pusat Koperasi Kartika Diponegoro Semarang is the Center of Army Cooperative in Central of Java and Jogjakarta. (13)///This cooperative [was] established on the first [of] April 1954 at Kepodang Street Number 5 Semarang./// (**Data 1**)

The phrase *This cooperative* in Clause (13) in the above example refers backward to the phrase *Pusat Koperasi Kartika Diponegoro Semarang* in the previous clause.

Cataphoric reference describes the use of a word or phrase referring to another word or phrase used later in the text. For example,

(27)///Here are three classification[s] of activities in Cash Flow statement. (28)///And the first, operating activities. ... (31)///And the second, investing activities. ... (33)///And the last, financing activities./// (**Data 1**)

The interpretation of the word *here* in Clause (27) goes forward to the other parts in the text (Clauses (28), (31) and (33)).

Exophoric reference looks outside the text to the context of situation, just as the example below shows,

(10)///In this beautiful occasion, I am ... [*deliberately omitted*], from D3 program, class Accounting 3A, (11)///would like to present my final project under the title [*deliberately omitted*]./// (**Data 1**)

The interpretation of the demonstrative pronoun *this* in Clause (10) goes outside the text to the situation available during the presentation.

Homophoric reference refers to items the identity of which can be retrieved by reference to cultural knowledge in general rather than the specific context of the text. An example from Paltridge (2000) on this was: “As soon as we arrived, *the* waiter asked if we wanted a smoking or a non-smoking table.” in which the identity of the waiter is retrieved by reference to the shared cultural knowledge we have of restaurants and what we expect to find there.

Substitution is a cohesive pattern in which a substitute form such as ‘one/ones’, ‘do/does’ or ‘so’ is used to substitute for a noun, a verb, or a clause. Here are some examples from Paltridge (2000) in which the substitutes *one* (in 41), *done* (in 43) and *so* (in 44) take the place of *voice*, *gone to sleep*, and *going to rain* respectively.

- 41 A: I’ve lost my voice.
 B: Get a new one (Halliday, 1994: 317)
- 43 A: Have the children gone to sleep?
 B: They must have done (Halliday, 1994: 321)
- 44 A: Is it going to rain?
 B: I don’t think so. (Nunan, 1993: 25)

Ellipsis is a cohesive pattern in which an element recoverable by referring to a preceding part in the text is omitted. Ellipsis can occur with a noun, a verb or a clause, as the following examples from Paltridge (2000) show,

- 45 A: Why didn't you lend him some money?
B: I didn't have any (money) (Halliday, 1994: 318)
- 47 A: Have you been working?
B: Yes I have (been working) (Nunan, 1993: 26)
- 48 A: Paul's staying for dinner, isn't he?
B: Is he? He didn't tell me (he was staying for dinner) (Nunan, 1993: 26)

Conjunction is a cohesive pattern in which words such as 'and', 'but', or 'then' are used to join phrases, clauses or sections of a text in ways that their express logical-semantic relationship. There are different types of conjunction. Martin (1992), extending Halliday and Hasan's (1976) work on conjunction, categorizes conjunctions as *additive*, *comparative*, *temporal* and *consequential*. **Additive** conjunctions (such as 'and', 'or', 'moreover', 'in addition', and 'alternatively') draw on the notion of addition in both a positive and contrastive sense. **Comparative** conjunctions (such as 'whereas', 'but', 'on the other hand', 'likewise', and 'equally') draw on the notion of comparison also in both a positive and negative sense. **Temporal** conjunctions are items such as 'while', 'when', 'after', 'then', and 'finally'. **Consequential** conjunctions are items such as 'so that', 'because', 'thus', 'therefore' and 'in conclusion'.

In addition to being one of the categories above, a conjunction may function as *external* or *internal* conjunction, that is, connecting clauses **externally**

as Ideational or phenomenological meanings or **internally** as Textual meanings (i.e. as a means of staging or organizing the text as a text), respectively. Conjunctions are also distinguished in terms of their paratactic or hypotactic relations. Paratactic conjunctions refer to those connecting (or coordinating) clauses of the same level (able-to-stand-alone clauses) while hypotactic conjunctions refer to those connecting subordinate clauses to their main clauses. A very useful summary of conjunctions was presented by Martin (1992) and can be found in **Table 2.1** below.

Table 2.1 Summary of Conjunctions

	Distinctive Internal	External/ Internal Cohesive	Paratactic	Hypotactic
Additive	Moreover In addition to Alternatively	And Or	and or	besides if not ... then
Comparative	Equally That is Oh the other hand	Likewise In contrast Instead	so^ Finite but	like, as, as if, like when whereas except that
Temporal	At the same time Finally At first	Meanwhile Throughout Previously Thereupon	and and meanwhile then	while, when, as long as, after, since, now that
Consequential	To this end Then In conclusion After all Nevertheless Admittedly In this way	To this end Then Otherwise Therefore For However Yet Thus	so so so but and thus	so that, lest, so as, in case, if, even if, unless because, as, since although, in spite of by, thereby

(After Martin, 1992: 179)

This summary does not list every conjunction in English, but the table is useful for showing the relationship between those conjunctions serving a cohesive function and those serving to link clauses into clause complexes. Distinctive/

Internal conjunctions serve a Textual function, while External/Internal cohesive conjunctions serve either an Ideational or Textual function.

In analyzing conjunction as an aspect of cohesion, according to Gerot and Wignell (1994), the convention is to draw up a reticulum, each clause being numbered and these numbers listed down the page. Internal conjunctive relations are noted to the left of these numbers and external ones to the right, except external additive relation (indicated down the center).

Lexical cohesion is a cohesive pattern in which lexical items are related in a text particularly among content words. The main kinds of lexical cohesion are *repetition*, *synonymy*, *antonymy*, *hyponymy*, *meronymy* and *collocation*. (Paltridge, 2000) Repetition refers to words repeated in the text as well as words changed to reflect tense or number (e.g. 'feel' and 'felt' or 'feeling' and 'feelings'). Synonymy refers to the relationship between words similar in meaning (e.g. 'customers' and 'patrons'). Antonymy refers to opposite or contrastive meanings (e.g. as 'good' and 'bad'). Hyponymy refers to classes of lexical items having a 'general - specific' or 'a type of' relationship (e.g. 'main course' and 'food'). Meronymy refers to lexical items having a 'whole - part' relation (e.g. 'fish' and 'bones' or 'scales'). Collocation describes associations between words tending to co-occur, in the form of (1) combinations of adjectives and nouns such as 'quality control' or 'discerning customers', (2) combinations of verbs and nouns such as 'eat' and 'food' and (3) pairs of nouns such as 'friends' and 'neighbors'.

According to Hasan (in Halliday & Hasan, 1985), the semantic relation that ties two elements together to create cohesion include co-reference, co-classification and co-extension. Two items of a text are said to be related co-referentially when they refer to the same thing. For example the word ‘towel’ and ‘it’ in the following sentence: “Pick up the towel on the floor and hang it outside.”

Co-classification is used to describe a semantic relation where the things, processes, or circumstances to which two cohesive elements refer belong to an identical class but each refers to a distinct member of the class. An example of this would be the word ‘does’ in the sentence: “I play the piano, and my husband does, too.”

When the semantic relation is neither of co-reference nor co-classification but, rather, it refers to something within the same general field of meaning, then it is called co-extension. It is this last type of semantic relation that is further elaborated into synonymy (e.g. ‘buy’ and ‘purchase’), antonymy (e.g. ‘strong’ and ‘weak’), hyponymy (e.g. ‘animal’ and ‘cat’), meronymy (e.g. ‘tree’ and ‘root’) and repetition of lexical items. They all serve as cohesive devices that create cohesion to a text. An elaborate summary of these cohesive devices can be seen in **Table 2.2** below. Cohesive devices, as the table indicates, are of different types, ranging from those functioning as structural to non-structural cohesion, from those showing organic to componential relations, and from grammatical to lexical cohesive devices. Due to a number of limitations, not all of these devices will be analyzed in this research.

Table 2.2 Summary of cohesive devices

COMPONENTIAL RELATIONS		ORGANIC RELATIONS	
Device	Typical tie relation		
GRAMMATICAL COHESIVE DEVICES	A: Reference 1. Pronominals 2. Demonstratives 3. Definite article 4. Comparatives	co-reference co-classification	A: Conjunctives e.g. causal tie concession tie... B: Adjacency pairs e.g. Question (followed by) answer; offer (followed by) acceptance; order (followed by) compliance...
	B: Substitution & Ellipsis 1. Nominal 2. Verbal 3. Clausal		Continuatives (e.g. still, already...)
LEXICAL COHESIVE DEVICES	A: General 1. Repetition 2. Synonymy 3. Antonymy 4. Meronymy	co-classification orco-extension co-reference or co-classification	
	B: Instantial 1. Equivalence 2. Naming 3. Semblance		

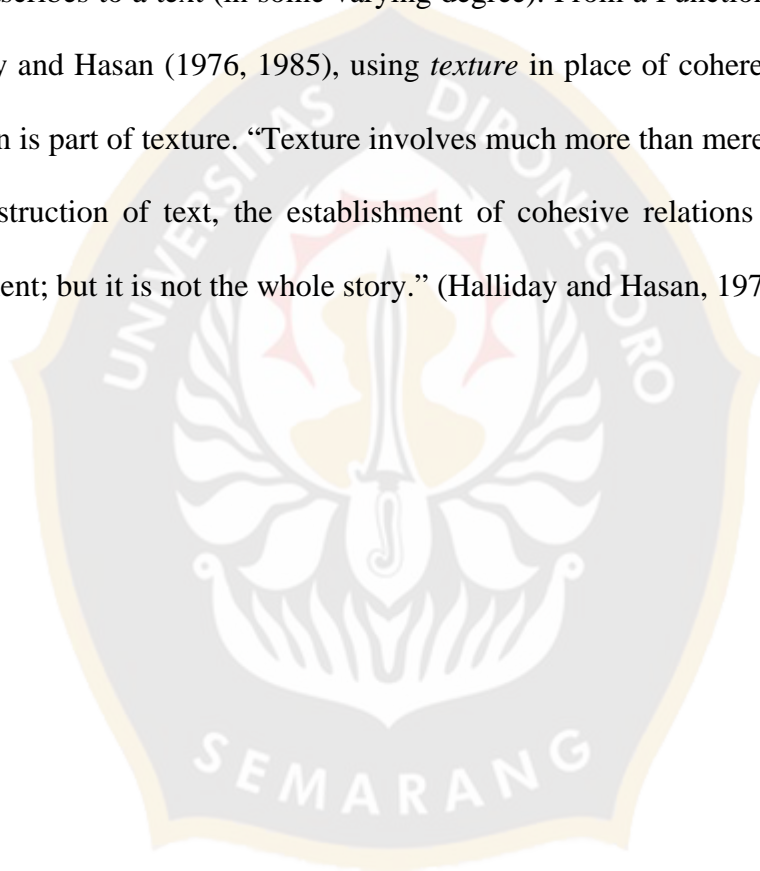
STRUCTURAL COHESION

A: Parallelism
B: Theme-Rheme Development
C: Given-New Organization

(after Hasan, in Halliday & Hasan, 1985)

In the literature, *cohesion* is often contrasted to the term *coherence*, which may be understood as “the relationships which link the meanings of utterances in a discourse or of sentences in a text ... based on the speakers’ shared knowledge.” (Richards, Platt & Weber, 1985: 45) Cook (1989) distinguishes *cohesion* from *coherence* by saying that the former refers to formal links between sentences and between clauses by means of cohesive devices while the latter refers the quality of meaning, unity, and purpose perceived in a discourse, or in a text. According to

Paltridge (2000), cohesion refers to the internal properties of a text whereas coherence refers to the contextual properties of a text, that is, the way in which it relates to and makes sense in the situation in which it occurs. Swales (1990b) distinguishes cohesion from coherence by saying that *cohesion* is a property that a text possesses (in some varying degree) while *coherence* is a property that a reader ascribes to a text (in some varying degree). From a Functional perspective, Halliday and Hasan (1976, 1985), using *texture* in place of coherence, argue that cohesion is part of texture. “Texture involves much more than merely cohesion. In the construction of text, the establishment of cohesive relations is a necessary component; but it is not the whole story.” (Halliday and Hasan, 1976: 324)



CHAPTER III

RESEARCH METHOD

3.1 Data Collection Method

The object of the study is the Accounting students' English oral presentations delivered in about 10 to 15 minutes before a board of examiners during a Final Project Report examination. However, since it would be impossible to analyze oral (or spoken) data, recording is done during the presentation. The recorded presentation is then transcribed and analyzed. Therefore it is actually the transcribed presentations that constitute the objects of this study.

The data for this study are collected in this way: First, on the day the FPR examination is held, an audio recorder (in the form of a smart cell phone) is placed on the examinee's desk and set to ON before the student whose presentation is to be recorded enters the examination room. This is in order not to exert unnecessary psychological burden or barrier on the presenter. Then the recordings, which are already in the form of MP3 files, are transcribed for analysis.

In one academic year, there are about 144 students enrolled in the Accounting study program, comprising 6 classes with 24 students each. Not all the population are involved in this study because this is simply impossible. For the purpose of this analysis, a random sampling technique is used in choosing the

subjects to be involved in the study. Approximately 10% of the population (rounded down to 14 students) are recorded when giving their FPR presentation.

3.2 Method of Data Analysis

This study is of descriptive interpretative analysis in nature. After the data have been collected and transcribed, they are analyzed using a distributional method. To make the work easier, the 14 presenters' transcribed presentations were numbered according to the number of clauses in the text. The analysis is done by tallying the items belonging to the same class or category. After that, the results of the analysis are described. Tabulation is employed where necessary. The analysis, however, will be limited to these only: The first is identifying the generic structure of the presentations and the devices used to signal the transition of stages in the presentations and secondly identifying the cohesive devices employed in the presentations.

It should be noted here that in their presentation, students usually use a Power Point slide show projected on a wall screen in conjunction to their presentation. This might be considered an inseparable part of the presentation, but, for convenience's sake, in the present study this is excluded from the analysis and treated as an exophoric referent (see Halliday & Hasan, 1976).

Triangulation of data, which guarantees more accurate interpretation in the analysis, has been left out in this study due to a number of limitations.

CHAPTER IV

FINDINGS AND DISCUSSION

4.1 Findings

This chapter presents the results of the analysis done to the 14 data collected and the discussion of the results. First, an analysis of the generic structure of the presentations will be presented. After that, an analysis of the devices that are used as transition markers in the texts will follow, and finally an analysis of the cohesive devices used in the texts will be presented. To give some picture about the presentation, **Table 4.1** summarizes the presenters, the title of their FPR and the number of clauses they produced.

Table 4.1 The Data Analyzed (FPR Titles, Presenters and Number of Clauses)

Data	Title	Presenter	No of Clauses
1	Arrangement and Analysis of Cash Flow Statement at Pusat Koperasi Kartika Diponegoro Semarang in 2014	Donna	93
2	Implementation of the Activity Based Costing System to Improve Accuracy in the Calculation Cost of Production at PT Pentasari Pranakarya December 2014	Anika	86
3	Management of competence-based fixed assets at Dinas Pendapatan Pengelolaan Keuangan dan Aset Daerah Kabupaten Wonogiri	Meyla	100
4	The arrangement of Cash Flow Statement of PT Nasmoco Pemuda Semarang 2014	Nurul	132
5	Calculation Cost of Sugar Manufactured at Rendeng Sugar Factory Kudus in 2014	Nindya	69

6	Accounting Treatment of Fixed Asset on Dinas Pendapatan dan Pengelolaan Aset Daerah Provinsi Jawa Tengah	Irma	39
7	Calculation of Income Tax Article 21 for Employees Remain at Keuangan Sekretariat Daerah Provinsi Jawa Tengah Bagian Pengelolaan Kas Daerah 2014	Aswin	46
8	Break Even Analysis as Profit Planning in 2014 on CV Sriti Semarang	Rahayu	51
9	Calculation of Income Tax section 21 at Department of Cooperative and Micro, Small and Medium Enterprise Central Java Province 2014	Amanda	59
10	Analysis of Comparison of Cost of Goods Manufactured by Traditional Method and Activity-Based Costing System in PT Nyonya Meneer Semarang at Year 2014	Vitri	78
11	The Analysis of Financial Performance at PKPRI in 2011 to 2014	Mustika	60
12	The Analysis of Regional Financial Ratio as a Performance Assessment at Dinas Pendapatan Pengelolaan Keuangan dan Aset Daerah Kabupaten Semarang	Fitri	77
13	Implementation, Evaluation of Internal Control System of Credit Sales on KPRI Widya Praja Badan Diklat Provinsi Jawa Tengah	Lili	34
14	The Analysis Depreciation Calculation of Fixed Assets at Koperasi Unit Desa Usaha Mina Semarang on Undang-Undang Perpajakan Nomor 36 Tahun 2008	Miftah	44
	Total number of clauses analyzed		968

4.1.1 Generic Structure of the FPR Presentation

From analyzing the fourteen presentation texts in terms of their generic structure, it was found that most of them follow the stages of Greeting and Salutation (GS), Self Introduction (SI), Topic Introduction (TI), the Body (B), the Summary (S) and the Conclusion (see **Table 4.2** below). The Body of the

presentation itself may consist of some or all of the following sub-stages: Background of Study (Bg), Object of Study (OS), Problem Identification or Problem Statement (PI/PS), Research Objectives or Aims of Study (RO/AS), Method of Investigation or Research Method (MI/RM), Literature Review or Theoretical Framework (LR/TF) and Results and Discussion (R&D). Meanwhile, the Summary normally consists of Conclusion (Con.) and Suggestion (Sug.)

Table 4.2 Stages in Each Presentation and the Clauses Representing Each Stage

No.	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6	Stage 7	Stage 8	Stage 9	Stage 10	Stage 11	Stage 12	
1	GS (& Pr) c.1-9	Sl c.10	Tl c.11	B c.12-80				S c.81-90		C c.91-93			
				Bg/OS c.12-20	PI/PS c.21-23	RO/AS c.24-26	R&D c.27-80	Con c.81-86	Sug c.87-90				
2	GS c.1	Tl c.2-3	Sl c.4-5	B c.6-78				S c.79-86		X			
				Bg/OS c.6-21	PI/PS c.22-27	RO/AS c.28-31	R&D c.32-78	Con c.79-81	Sug c.82-86				
3	GS (& Pr) c.1-15	B	Sl c.42-43	Tl c.44-46	B c.47-87			S c.88-96	C c.97-100				
		BG/OS c.16-41			PI/PS c.47-50	RO/AS c.51-52	R&D c.53-87						
4	GS c.1-2	Sl c.3-4	Tl c.5	B c.6-108			S c.109-129		C c.130-132				
				Bg/OS c.6-34	RO/AS c.35-37	R&D c.38-108	Con c.109-123	Sug c.124-129					
5	GS c.1-6	Sl c.7-8	Tl c.9-10	B c.11-53				S c.54-67		C c.68-69			
				Bg/OS c.11-17	PI/PS c.18-20	RO/AS c.21-23	MI/RM c.24-29	R&D c.30-53	Con c.54-64				
6	GS c.1	Sl c.2-4	Tl c.5	B c.6-33			S c.34-37	C c.38-39					
				Bg/OS c.6-12	PI/PS c.13-16	RO/AS c.17-18							R&D c.19-33
7	GS c.1-4	Sl c.5-6	Tl c.7-8	B c.9-34			S c.35-42		C c.43-46				
				Bg/OS c.9-15	RO/AS c.16-20	MI/RM c.21-31	R&D c.32-34	Con c.35-38					
8	GS c.1-2	Sl c.3-4	Tl c.5	B c.6-40			S c.41-50		C c.51				
				Bg/OS c.6-12	PI/PS c.13-15	RO/AS c.16-20	R&D c.21-40	Con c.41-48					
9	GS c.1-3	Sl c.4-5	Tl c.6	B c.7-37				S c.56-57	C c.58-59				
				Bg/OS c.7-20	PI/PS c.21-23	RO/AS c.24-26	LR/TF c.27-32						
10	G(-S) c.1	Sl c.2	Tl c.3-4	B c.5-69				S c.70-76		C c.77-78			
				Bg/OS c.5-17	PI/PS c.18-22	RO/AS c.23-28	LR/TF c.29-45	MI/RM c.46-50	R&D c.51-69				
11	GS c.1-2	Sl c.3-4	Tl c.5	B c.6-58			X	C c.59-60					
				Bg/OS c.6-15	RO/AS c.16-19	MI/RM c.20-43							R&D c.44-58
12	GS c.1-4	Sl c.5-6	Tl c.7	B c.8-66			S c.67-74		C c.75-77				
				Bg/OS c.8-13	RO/AS c.14-15	MI/RM c.16-20	R&D c.21-66	Con c.67-69					

13	GS c.1-2	SI c.3	TI c.4-5	B c.6-31				X	C c.32-34	
				Bg/OS c.6	RO/AS c.7-9	MI/RM c.10-23	R&D c.24-31			
14	GS c.1-4	TI c.5	SI c.6-9	B c.10-34				S c.35-43		C c.44
				Bg/OS c.10-20	PI/PS c.21-23	RO/AS c.24-27	R&D c.28-34	Con c.67-69	Sug c.70-74	

Main Parts:

GS	Greeting and Salutation
(& Pr)	and Prayer
SI	Self Introduction
TI	Topic Introduction
B	The Body
S	The Summary
C	The Conclusion

Part of the Body:

Bg	Background of the Final Project
OS	Object of Study
PI/PS	Problem Identification or Problem Statement
RO/AS	Research Objective(s) or Aims of the Study
MI/RM	Method of Investigation or Research Method
LR/TF	Literature Review or Theoretical Framework
R&D	Results and Discussion

Part of S (Summary):

Con	Conclusion
Sug	Suggestion

Note: c.1 = clause no. 1, c.2 = clause no. 2, etc.

If **Table 4.2** is simplified, there are actually no more than six stages of development found in each presentation. As **Table 4.3** below indicates, the six stages of development in the presentations include GS (with or without Pr), SI, TI, B, S, and C, and, surprisingly, they can be found in all presentations except in Presentations 11 and 13, in which the presenter did not summarize the presentation, and in Presentation 2, in which the Conclusion was not given. The table also indicates that Presentations 2 and 14 switched stages 2 and 3 and introduced their topic first and themselves later instead of introducing themselves and then the topic.

Table 4.3 Distribution of the Stages in the Presentations

Data	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
Presentation 1	GS	SI	TI	B	S	C
Presentation 2	GS	TI	SI	B	S	-
Presentation 3	GS	SI	TI	B	S	C
Presentation 4	GS	SI	TI	B	S	C
Presentation 5	GS	SI	TI	B	S	C
Presentation 6	GS	SI	TI	B	S	C
Presentation 7	GS	SI	TI	B	S	C
Presentation 8	GS	SI	TI	B	S	C
Presentation 9	GS	SI	TI	B	S	C
Presentation 10	GS	SI	TI	B	S	C
Presentation 11	GS	SI	TI	B	-	C
Presentation 12	GS	SI	TI	B	S	C
Presentation 13	GS	SI	TI	B	-	C
Presentation 14	GS	TI	SI	B	S	C
Total	14	14	14	14	12	13
%	100%	100%	100%	100%	86%	93%

From the analysis it was also found that the Body of the presentation was variedly developed among presenters, but all of them contained these three sub-stages: Bg/OS (Background or Object of Study), RO/AS (Research Objectives or Aims of the Study) and R&D (Results and Discussion).

While most presenters started their Body of the presentation after introducing the topic and their selves, there is one presentation (see Presentation 3 in **Table 4.2**) in which the Body was – as it were – split and the first part was “forwarded” to function as an introduction to the Body as a whole. In the same presentation (Presentation no. 3) the GS stage was also rather lengthy and not straightforward.

The analysis also revealed that in cases where a summary was given by the presenter, most presentations (9 out of 12 texts or 75%) divided the summary into conclusion and suggestion and only a few (3 texts or 25%) did not. Among these few, two presenters gave only the conclusion and no suggestion, which is normal in the school context due to the fact that some FPRs do end up without being able to give any suggestion because of the object of the study or the nature of the findings, and one presenter gave only the suggestion without any conclusion, which is rather unusual.

For the complete distribution of the Body parts and the Summary parts see **Table 4.4** below. As we can see in the table, the only one presenter with all the stages and sub-stages found in the presentation was Presenter 10 who switched the sub-stages MI/RM with LR/TF, which is not a problem at all.

Table 4.4 Distribution of the Body and Summary Parts of the Presentations

Data	Body						Summary	
	Bg/OS	PI/PS	RO/AS	MI/RM	LR/TF	R&D	Con	Sug
Prsntn 1	v	v	v	-	-	v	v	v
Prsntn 2	v	v	v	-	-	v	v	v
Prsntn 3	v	v	v	-	-	v	v	-
Prsntn 4	v	-	v	-	-	v	v	v
Prsntn 5	v	v	v	v	-	v	v	v
Prsntn 6	v	v	v	-	-	v	v	-
Prsntn 7	v	-	v	v	-	v	v	v
Prsntn 8	v	v	v	-	-	v	v	v
Prsntn 9	v	v	v	-	v	v	-	v
Prsntn 10	v	v	v	v	↔	v	v	v
Prsntn 11	v	-	v	v	-	v	-	-
Prsntn 12	v	-	v	v	-	v	v	v
Prsntn 13	v	-	v	v	-	v	-	-

Prsntn 14	v	v	v	-	-	v	v	v
Total	14	9	14	6	2	14	11	10
%	100%	64%	100%	43%	14%	100%	79%	71%

The relationship between the generic structure and the cohesive devices used to signal the transitions from one stage or sub-stage to the other will be discussed later in this chapter. Meanwhile, suffice it to say here that the staging of the students' presentation seemed to be very much influenced by the outline given in the FPR Guideline in which the students are suggested to organize their report using the following stages of development: Introduction – Theoretical Framework – Method of Investigation – Result and Discussion – Conclusion and Suggestion. (see **Figure 1** below).

Figure 1. Outline of the FPR Content in the FPR Guideline (an example)

CHAPTER I.	INTRODUCTION
	1.1 Background of the Study
	1.2 Problem Statement
	1.3 Aims of the Study
	...
CHAPTER II.	THEORETICAL FRAMEWORK
	2.1 The Theories Underlying the Study
	2.2 Previous Studies
	...
CHAPTER III.	METHOD OF INVESTIGATION
	3.1 Objects of the Study
	3.2 Population and Sample
	3.3 Method of Collecting Data
	...
CHAPTER IV.	RESULT AND DISCUSSION
	4.1 General View of the Object/Respondent
	4.2 Results of the Analysis
	4.3 The Discussion of the Results
CHAPTER V.	CONCLUSION AND SUGGESTION
	5.1 Conclusion
	5.2 Suggestion

4.1.2 The Devices Used as Move Transition Markers

Now that we have revealed the staging of the presentation under the discussion of generic structure above, let us move on to presenting the result of the analysis of the cohesive devices used in signaling the transition of stages in the presentation.

The total number of devices initiating the move from one stage to another is 121 items (see **Table 4.5** below). In this table, the first utterances which mark the beginning of the presentation, which merely come in the form of (Islamic) salaam, salutation or greeting, have been excluded. As **Table 4.6** below indicates, most of the transition markers consist of grammatical cohesive devices in the form of referents (26%) which are used both exophorically (for example, referring to the speaker) and endophorically/anaphorically (i.e. referring to a part of the text that has previously been mentioned) and Textual conjunctions (25%).

The lexical cohesive devices, on the other hand, were minimally used (only 1%) but lexical items are used frequently in this case. Very often the transition of stages is marked with what the next stage is going to be about, e.g. 'Background of the Study', 'Problem Statement', or 'Results and Discussion', which was directly available as the presenter moved his or her screen forward to the next presentation slide. This study actually excludes Thematic analysis of texts from the discussion, but it turned out that some stage transitions could not be explained without reference to Thematic structure of texts. As we can see from the table, 15% of the transition items were in the form of marked Themes, that is, Themes

Table 4.5 Elements Used as the Stage Markers in the Presentations

No.	Stage1	Stage 1>2	Stage 2>3	Stage 3>4 (Sub Stage 1)	Sub-Stage 1>2	Sub-Stage 2>3	Sub-Stage 3>4	Sub-Stage 4>5	Sub-Stage 5>6	Stage 4>5	Con>Sug	Stage 5>6
Prsntn 1	Salam	(Marked Theme)	Ellipsis (S)	Repetition (PKKDS)	Marked Theme	Marked Theme	Marked Theme			Marked theme	Marked theme	Tex.Conj. (Okay)
Prsntn 2	Greeting	(Marked Theme)	Text.Conj. (The first)	Lex.Item: Background	Lex.Item: Problem	Lex.Item: Research	Lex.Item: Results			Lex.Item: Conclusion	Lex.Item: Suggestion	X
Prsntn 3	Salam	Text.Conj. (Okay)	Text.Conj. (So)	Ellipsis (S)	Lex.Item: Problem	Lex.Item: Aims	Lex.Item: Accounting			Tex.Conj. (Yes, and)	X	Tex.Conj. (Well)
Prsntn 4	Salam	Ref. I	(Marked Theme)	Ref. This (project)	Ref. This	Inter.Theme Ladies				Marked theme	Marked theme	Ref. That
Prsntn 5	Greeting	Ref. My	(Marked Theme)	Lex.Item: Background	Ref. The	Lex.Item: Purpose	Lex.Item: Method	Lex.Item: Result		Lex.Item: Conclusion	Lex.Item: Suggestion	Inter.Theme (Thank you)
Prsntn 6	Greeting	(Marked Theme)	Ref. I	Lex.Item: Background	Lex.Item: Problem	Tex.Conj. (And)	Lex.Item: Accounting			Tex.Conj. (And)	X	Tex.Conj. (OK)
Prsntn 7	Salam	Ref. My	(Marked Theme)	Lex.Item: Background	Tex.Conj. (And next)	Ref. The (next)	Tex.Conj. (And)			Marked theme	Tex.Conj. (Next)	Ref. I
Prsntn 8	Greeting	Ref. My	Ref. I	Ref. The (Background)	Lex.Item: Formulation	Lex.Item: Research	Lex.Item: Recap.			Ref. The (conclusion)	Tex.Conj. (OK)	Inter.Theme (Thank you)
Prsntn 9	Salam	Text.Conj. (Firstly)	Ref. I	Inter.Theme (Why did)	Lex.Item: Problem	Lex.Item: Aims	Lex.Item: Theoretical	Ref. This		X	Tex.Conj. (And)	Tex.Conj. (And)
Prsntn 10	Salam	Ref. My	Ref. I	Lex.Item: Background	Lex.Item: Problem	Lex.Item: Aims	Lex.Item: Theoretical	Lex.Item: Method	Lex.Item: Result	Lex.Item: Conclusion	Lex.Item: PT NMS	Ref. I
Prsntn 11	Salutation	Ref. My	(Marked Theme)	Tex.Conj. (Now)	Tex.Conj. (And then)	Tex.Conj. (And then)	Tex.Conj. (And then)			X		Ref. That
Prsntn 12	Salam	Ref. My	Ref. I	(Marked Theme)	Tex.Conj. (And then)	Tex.Conj. (And then)	Tex.Conj. (OK)			Tex.Conj. (OK)	Tex.Conj. (And then)	Tex.Conj. (OK)
Prsntn 13	Salam	Ref. I	Para.Conj. and	Ref. The (Object)	Ref. The	Ref. The (Research)	Ref. This			X		Ref. This
Prsntn 14	Salam	(Marked Theme)	Ref. My	Ref. The (first)	Tex.Conj. (And)	Tex.Conj. (And then)	Ref. This			Tex.Conj. (And then)	Tex.Conj. (And then)	Inter.Theme (Thank you)

GS	Greeting and Salutation
SI	Self Introduction
TI	Topic Introduction

B	The Body
S	The Summary
C	The Conclusion

which are not the Subject of the clause. Some examples of these are expressions like 'In this beautiful occasion', 'In this opportunity', and 'From the discussion'.

Table 4.6 Recapitulation of the Devices Used in Signaling the Transition of Stages in the Presentation

No.	Type of device	Total Number	%
1.	Grammatical cohesion:	64	53%
	a. Reference	32	26%
	b. Ellipsis	2	2%
	c. Textual conjunction	30	25%
2.	Lexical cohesion:	34	28%
	a. Repetition	1	1%
	b. Lexical item	33	27%
3.	Other:	23	19%
	a. Marked Theme	18	15%
	b. Interpersonal Theme	5	4%
	Total number of items	121	100%

4.1.3 The Cohesive Devices Employed in the Presentation

As mentioned earlier, there are different kinds of cohesive devices a good summary of which is provided by Hasan (in Halliday & Hasan, 1985). Meanwhile, Halliday and Matthiessen (2004) suggest that there are four ways by which cohesion in English is created: conjunction, reference, ellipsis, and lexical organization. Due to a number of limitations, in this study the analysis is focused only on the use of conjunction and reference, representing the grammatical cohesive devices, and the general type of lexical cohesion, representing the lexical cohesive devices. *Conjunction* is the semantic system whereby clauses are related in terms of temporal sequence, consequence, comparison and addition and are

connected externally or internally as Textual meanings (i.e. a means of staging or organizing the text as a text). *Reference* refers to systems introducing and tracking the identity of Participants through text. *Lexical cohesion* refers to relationships between and among words in a text (Gerot & Wignell, 1994).

4.1.3.1 Conjunction

Conjunction is part of the grammatical cohesive devices that can be used to create links between parts of a text. The parts can be in the form of stages of progression or clauses and even phrases. In this study only conjunction used at the clause level or above is discussed.

On analyzing the data it was found that the conjunctions used are of three types: those functioning as Textual conjunction, those connecting independent clauses (i.e. conjunctions having paratactic relation) and those connecting subordinate clauses to their main clauses (i.e. conjunctions having hypotactic relation). Textual conjunction functions as a signal of progression or move from one stage to another. Some discourse analysts call this type of conjunction *discourse markers*. Some examples of Textual conjunction would be *first of all, secondly, then* and *finally*. Some examples of paratactic conjunction would be *and, but* and *while*. Some examples of hypotactic conjunction would be *because, after* and *since* (meaning 'because').

Table 4.7 Conjunctions Employed in the Presentation

	TEXTUAL	HYPOTACTIC	PARATACTIC
Data 1	16	14	15
Data 2	40	8	4
Data 3	30	0	3
Data 4	14	30	11
Data 5	7	6	0
Data 6	4	4	4
Data 7	10	5	0
Data 8	0	2	2
Data 9	6	2	3
Data 10	7	5	1
Data 11	7	6	14
Data 12	3	10	17
Data 13	10	1	0
Data 14	5	1	5
Total	159	94	79
%	48%	28%	24%

As **Table 4.7** shows, almost 50% of the conjunctions found in the presentations were of Textual type being used as discourse markers to signal transition from one part or stage to another. The Textual conjunctions were used as temporal sequence connectors, that is, to signal transition of messages. The other 50% of the conjunctions found in the presentations were almost evenly used as hypotactic and paratactic conjunction (28% and 24% respectively).

It is interesting that some presenters did not make any use of Textual, hypotactic or paratactic conjunction. A triangulation of data might have revealed what caused this to happen. The data also revealed that some Textual conjunctions (22 occurrences) were in the position of the Theme of the clause (e.g. (1.46) “First is Direct Method.” instead of (2.4) “The first, let me introduce myself.” in which the Textual conjunction is not the subject of the clause.)

4.1.3.2 Reference

Reference is part of the grammatical cohesive devices used to create cohesion of a text. Hasan (in Halliday & Hasan, 1985) suggests that there are 4 types of reference, namely pronominals, demonstratives, definite articles, and comparatives. Pronominals are such pronouns as *I, me* and *my*; demonstratives are words like *this, these* and *that*; the definite article in English is *the*; comparatives are such constructions as ... *higher than ...* and ... *more than ...*

Referents can refer exophorically to context of culture or context of situation or they can refer endophorically to the text. Referents can refer backward (anaphoric) or forward (cataphoric). (Gerot & Wignell, 1994) From the analysis of the data (see **Table 4.8**), it can be seen that the type of reference most frequently used is the definite article *the* (63% of all the reference used). The second highest is pronominals (24%). The least used is comparatives (3%).

Table 4.8 References Employed in the Presentation

	Pronominals	Demonstratives	Definite Articles	Comparatives
Data 1	23	4	24	2
Data 2	4	3	24	2
Data 3	22	4	31	2
Data 4	18	20	78	2
Data 5	5	2	31	0
Data 6	10	1	29	2
Data 7	14	1	16	2
Data 8	8	1	15	0
Data 9	23	4	29	1
Data 10	7	7	51	3
Data 11	17	6	39	0
Data 12	18	15	48	6

Data 13	5	3	33	0
Data 14	9	8	32	2
TOTAL	183	79	480	24
%	24%	10%	63%	3%

The data reveal that the pronominals, demonstratives and the definite articles have been used exophorically as well as endophorically. Some examples of the exophoric referents from the pronominals were in the form of pronouns referring to the presenter (such as *I, me* and *my*), to the presenter and the audience (such as *we, our* and *us*), to the audience alone (e.g. *you* or *your*), or to something else, for example to what is shown on the wallscreen (e.g. *this* while referring to a graph on the screen). Most of the endophoric referents were used anaphorically, that is, referring backward to what has been mentioned before. There is one cataphoric case in the data, as can be seen below:

(77)//It has been previously stated (78)//that net income on an accrual basis does not indicate the company's cash flow.// (**Data 4**)

The referent 'It' in Clause (77) refers forward to the whole Clause (78), a case which is called post-posed subject (Halliday & Matthiessen, 2004).

4.1.3.3 Lexical cohesion

Lexical cohesion refers to the relationships between and among words in a text. (Gerot & Wignell, 1994) According to Hasan (1984) there are 8 categories of lexical cohesion, namely: repetition (including inflection and derivation), synonymy (similarity of meaning), antonymy (contrastive meaning), hyponymy

(class and subclass), meronymy (whole-part relation), equivalence (the same in the context of text), naming (a participant's name mentioned) and semblance (two or more items resembling each other).

Due to a number of limitations, in this study only lexical cohesive devices of the general type are analyzed. According to Hasan (in Halliday & Hasan, 1985), the general type of lexical cohesive devices include repetition, synonymy, antonymy, hyponymy and meronymy. The result of the analysis is presented in **Table 4.9** below.

Table 4.9 Lexical Cohesive Devices: General Type

	REPETITION		SYNONYMY		ANTONYMY		HYPONIMY		MERONYMY	
	Chains	Tokens	Chains	Tokens	Chains	Tokens	Chains	Tokens	Chains	Tokens
Data 1	8	50	0	0	3	6	0	0	0	0
Data 2	7	43	0	0	1	2	0	0	0	0
Data 3	7	43	0	0	0	0	0	0	0	0
Data 4	6	54			2	4				
Data 5	4	32								
Data 6	3	25					4	12	1	2
Data 7	3	15					1	3		
Data 8	3	19								
Data 9	4	25			1	2			3	9
Data 10	4	31	1	2	2	4			1	4
Data 11	5	19			1	2				
Data 12	3	6	0	0	1	2	0	0	0	0
Data 13	3	14			1	2				
Data 14	2	16	1	2	1	2				
Total	62	392	2	4	13	26	5	15	5	15
%	71%	87%	2%	1%	15%	6%	6%	3%	6%	3%

From the analysis we can see that most lexical cohesive devices employed in the text were of repetition type (87% of all the tokens used as lexical cohesive devices). The cohesion was made by repeating the lexical items in different parts

of the text so that they create what Hasan (in Halliday & Hasan, 1985) called lexical chains. The repeated lexical items or tokens were used in 71% of all lexical chains found in the presentations. As can be seen from **Table 4.9** also, there are several minor chains in each of the data analyzed. An interesting finding in this respect was that the members of the main chains seem to depend on the topic of the presentation.

4.2 Discussion

In this part of the chapter the generic structure of the FPR Presentations, the devices used as transition markers as well as the cohesive devices used in the presentations will be discussed in a more detailed manner. We shall turn to them one by one.

4.2.1 Generic Structure of the Accounting Students' FPR Presentation

Using the framework as suggested by www.mightyfinepresentations.com in one of its videos entitled *Eight Stages of a Presentation*, the fourteen transcripts are analyzed and the results are presented in the first part of this chapter. According to the website, a presentation should consist of 8 stages, namely Self Introduction (SI), Topic Introduction (TI), Overview (O), Message Objective (MO), The Body (B), The Summary (S), The Conclusion (C) and finally Q & A Session. As stated earlier, a Self Introduction can be an expression like: *Good morning. My name is* A Topic Introduction can be like: *Today I'm going to*

talk about An Overview is a statement about what is going to be delivered during the presentation, such as: *My presentation will be in three parts. First, I will talk about ... Then ... And finally ...* whereas a Message Objective is a statement about what the listeners are going to achieve after listening to the presentation, such as: *By the end of my presentation, you will know ...*. The Body will be the main part of the presentation and the Summary summarizes what has just been delivered. The last stage suggested is Q&A Session (Question and Answer), which is excluded from discussion because in practice the Q&A session is held in Indonesian right after the oral presentation is finished and it is not part of the presentation.

Each text, or presentation transcript, is broken down into parts according to the most appropriate purposes they are intended by the speaker or presenter to serve. From the analysis it appears that the categorization suggested by the website cannot fully be applied in analyzing the texts. For example, although in the framework there is no mention about Greeting and Salutation (including Prayer), this initial step becomes typical in the students' presentation and, therefore, needs to be included as part of the generic structure of the FPR Presentation. Similarly, in the suggested framework there are Overview and Message Objective stages but in the students' presentations, there is no single occurrence of such components found to serve their purpose and, therefore, the best solution would be not to include them as part of the generic structure of FPR presentation, although presentations with the two components (Overview and Message Objective) would certainly be a lot easier to understand or follow.

The following section is devoted to giving the typical examples of each part or component of the generic structure found in the FPR presentation of the Accounting students of Polines. Some comments or generalizations will be provided so that the readers will be able to have some illustrations about what each component looks like. There is a transcribing note that needs to be clarified here at the outset. The /// symbol is used to indicate a clause complex boundary while the // symbol is used to indicate a clause boundary. The bracketed number in front of the clause shows the clause position within the text, i.e. clause no. 1, 2, 3, etc. The source from which a clause or clause complex is taken is indicated by a bold-faced data number (**Data 1** up to **14**) When a clause or clause complex containing an error is corrected, the correction is put in between squared brackets.

(1) Greeting and Salutation (GS)

This first stage comprises a number of different elements in it. These include: (a) Islamic salam (*Assalamu alaikum wa rahmatullahi wa barakatuh.*) with or without *basmalah* (*Bismillahir rahmanir rahim.*) preceding it, particularly when the presenters are moslems; (b) Greetings, which can range from as simple as (2)///Good morning./// (**Data 1**), or (2)///Good morning everybody./// (**Data 12**), or (1)///Good morning the examiner[s]./// (**Data 5**), or (4)///Err.. good morning to all of you./// (**Data 7**), to a more complicated greeting such as (1)///Good morning Mr ... (name, *deliberately omitted*) as the leader of the team, Mrs. ... (name, *deliberately omitted*) as the secretary of the team, Mr. ... (name, *deliberately omitted*) as the first examiner, Mrs. ... (name, *deliberately omitted*) as the second examiner, and Mr. ... (name, *deliberately omitted*) as the third

examiner./// (**Data 6**); (c) Salutations, which also vary from one presenter to another. Here are a few examples of the salutations the students chose to use:

(3)///Excellency Mrs. ... (name, *deliberately omitted*) as a [c.f. the] chief of the Final Project examiners, (4)///also as the second examiner. (5)///Respectable Mrs. ... (name, *deliberately omitted*) as a [c.f. the] secretary of the team[s]. (6)///Honorable Mr. ... (name, *deliberately omitted*) as the first examiner. (7)///Unforgettable, Honorable Mrs. ... (name, *deliberately omitted*) as the third examiner./// (**Data 1**)

(8)///The honorable Ms. ... (name, *deliberately omitted*) as the leader of the exam. (9) ///The honorable Mr. ... (name, *deliberately omitted*) as the secretary. (10)///The honorable Mr. ... (name, *deliberately omitted*) as the first examiner. (11)///Good morning Mister. (12)///The honorable Ms. ... (name, *deliberately omitted*) as the second examiner. (13)///Good morning Ma'am. (14)///And the last is the honorable Mr. ... (name, *deliberately omitted*) as the third examiner. (15)///Good morning Mister./// (**Data 4**)

Some presenters combine the greeting and salutation in the following way:

(1)///Good morning the honorable examiners./// (**Data 2**); or (2)///Good morning the honorable Mister ... (name, *deliberately omitted*) as the chairman and Mister ... (name, *deliberately omitted*) as the secretary of the board [of] examiners (3)///and also good morning Mr. ... (name, *deliberately omitted*) as [the] first examiner, (4)///Mr. ... (name, *deliberately omitted*) as the second ex... examiner, and (5)///Mrs. ... (name, *deliberately omitted*) as the third examiner./// (**Data 9**)

The fourth element that can be found in this first stage is (d) a “prayer” or a “reminder” to remember God the Almighty or to be thankful to Him, as the following examples indicate:

(8)///First of all, nothing to say [but] thanks to Allah (9)///because of Him we can stay in here./// (**Data 1**)

(4)///Alhamdulillah rabbi alamin. (5)///First of all, we'd like to be thankful to Allah SWT (6)///because until now we still have chance to meet each other in this event. (7)///Second of all, we're also thankful to our beloved prophet Muhammad SAW for his struggle (8)///bringing us to the brighter and meaningful life./// (**Data 3**)

In some cases, this first stage consists of one element only, which can be a Greeting (e.g. (1)///Good morning Sir, (2)///good morning Ma'am./// (**Data 8**), a Salam (e.g. (1)///Assalamu alaikum//wa rahmatullahi//wa barakatuh./// (**Data 10**), or a Salutation (e.g. (1)///The honorable Mr. ... and Mr. ... (names, *deliberately omitted*) as the chairman and secretary of this final project presentation [→examination]. (2)///The honorable Mrs. ..., Mrs. ... and Mr. ... (names, *deliberately omitted*) as the board of examiners./// (**Data 11**)

To conclude this first stage of the generic structure of the FPR Presentation, then, we can see that four elements can be found in it, namely salam, greeting, salutation, and prayer or reminder but in practice not all these elements come together in one presentation. The elements that are most readily available at this beginning part of the presentation are salam, greeting and salutation.

(2) Self Introduction (SI) and Topic Introduction (TI)

Self Introduction and Topic Introduction seem to be a compulsory part of the generic structure of an FPR Presentation. None of the presenters under investigation left them out of their presentation. As can be seen in **Tables 4.2** or **4.3**, all the presentations did have these two stages although there are variations concerning when exactly the SI and the TI are stated. The most common place for SI is right after the Greeting and Salutation (86%) before introducing the topic

although a few presenters (14%) preferred to state their name after introducing the topic (TI). In most cases, stages 2 and 3 come in succession, as the following examples illustrate:

(10)//In this beautiful occasion, I am ... (name, *deliberately omitted*), //from D3 program, //class Accounting 3A, (11) //would like to present my final project under the title ... (*deliberately omitted*)./// (**Data 1**)

(42)//So, ladies and gentlemen, (43)//I'm ... (name, *deliberately omitted*), (44)// proudly present ... (*deliberately omitted*)./// (**Data 3**)

(3)//I am ... (name, *deliberately omitted*), (4) a student of Accounting class. (5)// Allow me to present my final project with the title ... (*deliberately omitted*)./// (**Data 4**)

(7)//My name is ... (name, *deliberately omitted*), (8)//I am from Accounting A class. (9)//Today I will present [~~about~~] my final project (10)//the title is ... (*deliberately omitted*)./// (**Data 5**)

And this is the example in which the TI comes first and the SI comes afterwards:

(2)//In this opportunity I will present about my final project with the title [~~is~~] ... (*deliberately omitted*). (3)//~~The first~~ [\rightarrow But first of all], let me introduce myself. (4)//My name is ... (name, *deliberately omitted*) from Accounting class./// (**Data 2**)

In either case, that is, whether the SI or the TI comes first or later, both are acceptable as far as the two elements are connected cohesively. In the two presentations in which the TI comes before the SI, this cohesiveness seems to be lacking. This will be further discussed in 4.2.2 but for now it is sufficient to point out here that the transition markers used could have been made more appropriate. As indicated in the example above, the transition marker “The first” (stricken-through) could be improved to “But first of all” (written in squared brackets right

afterwards with an arrow pointing to it). This problem also occurs in the other occurrence of TI-SI construction as shown below:

(5)//This morning [I] would tell you about err.. ... (*deliberately omitted*).
 (6)//Err.. let me introduce myself. (7)//My name is ... (name, *deliberately omitted*) err.. (8)//number three four one one one one sixteen, (9)//I'm from Accounting B.// (**Data 14**)

In the above example, other than the filler “Err..” there is no transition marker except the clause telling that the speaker is going to introduce herself. A contradictory conjunction “but” and a temporal conjunction/adverb “first” could have been added to make the switch smoother. The utterance could then read:
 //This morning I would like to tell you about ... (*deliberately omitted*). //But let me introduce myself first.//My name is ... (name, *deliberately omitted*), etc.//

(3) Overview and Message Objectives

As previously mentioned, an Overview stage is one in which the speaker tells the audience what is going to be delivered during the presentation while a Message Objective is a statement about what the listeners are going to achieve after listening to the presentation. A typical example of introductory remarks for these two stages could be as follows: *My presentation will be in three parts. First, I will talk about Then And finally ... and By the end of the presentation, you will know* respectively.

Investigating the data, none of the presentations exploited these stages. One possible reason is that, although these stages do give clarity to the audience what to expect and what the presentation will be about, none of the presenters has been

taught in class of such important stages in presentation. If the students are expected to be better presenters, presentation skills should be made part of the skills that are prioritized in the curriculum of the school and the generic structure of different presentations that these students are projected to get involved in should be well explained and well developed in them.

(4) The Body

The Body of the presentation constitutes the main part of the text under investigation. Being so, it consists of the biggest portion of development. The analysis reveals, however, that there is no single sequence of steps or stages applicable to all presentations. As the data revealed, the stages can be categorized into Background of the Final Project (Bg), Object of Study (OS), Problem Identification (PI) or Problem Statement (PS), Research Objective(s) (RO) or Aims of the Study (AS), Method of Investigation (MI) or Research Method (RM), Literature Review (LR) or Theoretical Framework (TF), and Results and Discussion (R&D). This categorization was merely done on the basis of the statement made by the presenters about each part. But for simplicity sake, those stages that are similar or closely related to each other are joined with a slash (/) and as shown in **Table 4.4**, the following results emerge from the data: Bg/OS = 100%, PI/PS = 64%, RO/AS = 100%, MI/RM = 43%, LR/TF = 14% and R&D = 100%. This means that while the Body stage was variedly developed among presenters, all of their presentations contained these three sub-stages: Bg/OS

(Background or Object of Study), RO/AS (Research Objectives or Aims of the Study) and R&D (Results and Discussion).

In other words, it can be concluded that in the presenters' opinion, in the Body of the FPR presentation there should be: (a) a mention about the background of the study or a statement about the object under study; (b) a mention of the objectives or aims of the study; and finally (c) a mention about the result and discussion as written in the FPR.

The following is an example of the development of stages found in the Body of the presentation:

(9)//This final project has been written with the following background.
 (10)//The Cash Flow statement is an important component of financial statement. (11)//Financial statement is a summary of recording process,
 (12)//a summary of financial transactions (13)//that occur during the financial year concerned.// ...

...

(24)//The object chosen in this final project is PT Nasmoco Pemuda Semarang, (25)//a trading and service company conducting business with the purpose of gaining profit.// ...

...

(35)//This final project aims at (36)//arranging Cash Flow Statement of PT Nasmoco Pemuda in 2011 (37)//using direct method and indirect method and (38)//calculate [→calculating] the amount of net cash flow from the company's operating, investing and financing activities.//

(39)//Ladies and Gentlemen, (40)//let me state briefly the importance of cash flow statement for a company.// ... **(Data 4)**

As the presenter decided to have 'arranging Cash Flow Statement (CFS) using Direct and Indirect methods and calculating the amount of net cash flow' as the aims of her FPR, from the segment quoted above she then continued her presentation with the discussion of the importance of CFS and the result of CFS

calculation using the two methods she mentioned (i.e. Direct & Indirect) and presented the results of her analysis. Her next step was giving a conclusion based on which she then proposed a suggestion. These are the last two stages after the Body of the presentation to which we shall turn shortly.

To conclude this part, it should be stated here that the example above is not characteristic of all the presentation bodies under study but it gives a good example of clear-cut boundaries between one element of the Body and the other the transition markers of which shall be discussed in 4.2.2.

(5) The Summary and Conclusion

The final parts of the generic structure of the FPR presentation are the Summary, which may contain Conclusion and Suggestion, and the Conclusion. It needs to be clarified at the outset that the two ‘conclusions’ here are of different types. The conclusion as part of the Summary (abbreviated as Con) refers to the conclusion made by the presenter which is meant to sum up or highlight what the main points of the presentation have been while the final conclusion (abbreviated as C) simply means a way to conclude or to end the presentation.

An example of a Con would be as follows:

(109)//From the discussion that I have presented,//it can be concluded
(110)//that the change in cash and cash equivalent in the Cash Flow
Statement of PT Nasmoco Pemuda Semarang on 31 December 2011
amounts to minus Rp1,396,370,881 (111)//because during that period
disbursement for investing activities is higher than the cash receipts from
operating activities and financing activities./// **(Data 4)**

An example of a C would be as follows: (130)//That concludes this presentation, (131)//thank you very much for the attention. (132)//Wassalamu alaikum wa rahmatullahi wa barakatuh./// (**Data 4**)

A closer look at the Summary and Conclusion stages of all the presentations revealed that 86% of them did end with a concluding summary of the discussion and 93% of the presenters ended the FPR presentation with concluding remarks. This means that two presenters did not summarize his or her discussion before concluding the whole presentation and that one presenter did not end her presentation with a concluding remark. She stopped her presentation right after mentioning her suggestion, which is rather unusual in such circumstances.

The data also revealed that in cases where a summary was given by the presenter, 75% of the presentations divided the summary into conclusion and suggestion and only 25% did not. Among the latter, two presenters gave only the conclusion and no suggestion, which is considered normal in the school context because, due to the object of the study or the nature of the findings, some FPRs do not need to give any suggestion although they certainly need some conclusions.

A few more examples of the Summary and Conclusion stages can be seen below:

(81)//From my explanation above we can draw the conclusion (82)//that net cash flow from operating activities amounted to around eight hundred and eighty nine million, and (83)//that net cash flow from investing activities amounted to around five hun.. five hundred and seventy four million, and [that] (84)//net cash flow for financing activities amounted to around negative seven hundred and seventy four million./// ... (91)// Okay, that's all my presentation, (92)//thanks for your attention, (93)//wassalamu alaikum wa rahmatullahi wa barakatuh./// (**Data 1**)

(109)///From the discussion (110)///that I have presented, it can be concluded (111)///that the change in cash and cash equivalent in the Cash Flow Statement of (*name of a company, omitted*) on (*date, omitted*) amounts to minus Rp1,396,370,881 (112)///because during that period disbursement for investing activities is higher than the cash receipts from operating activities and financing activities./// ... (124)///Based on the conclusion, I'd like to suggest (125)///that (*name of a company, omitted*) should arrange Cash Flow Statement at the end of each accounting period using direct method. (126)/// This is in line with PSAK number 2 requirement (127)///that a company should arrange cash flow from operating activities using direct method (128)///because it will produce useful information to estimate cash flow in the future (129)///that cannot be generated using indirect method. (130)/// That concludes this presentation, (131)///thank you very much for the attention. (132)///Wassalamu alaikum wa rahmatullahi wa barakatuh./// **(Data 4)**

(54)///Conclusion. (55)///The cost of sugar manufactured according to the theoretical calculation is four thousand point six hundred sixty nine rupiah per kilogram (Rp4,669/kg). (56)///Cost of tetes manufactured according to the theoretical calculation is five hundred eighty rupiah per kilogram (Rp580/kg). (57)///Total joint cost by factory is thirty five billion point two hundred ninety million rupiah [Rp35,290,667,828] (58)///that by theory is thirty two billion point two hundred fourteen million rupiah [Rp32,214,187,156]./// ... (65)///Suggestion. (66)///(*name of a company, omitted*) should perform classification costs (67)///incurred in the production process into 3 elements of cost: (68)///the cost of raw materials, direct labor cost and factory overhead costs. (68)///Thank you for the attention, (69)/// wassalamu alaikum warahmatullah wa barakatuh./// **(Data 5)**

Now that all the stages in the presentation have been discussed, let us move on to the devices or markers that signal the transition from one stage or step to another. But before that, let us summarize the main points of this section first: Most of the 14 presentations under analysis follow the stages of Greeting and Salutation (GS), Self Introduction (SI), Topic Introduction (TI), the Body (B), the Summary (S) and the Conclusion (C). The Body of the presentation itself may consist of some or all of the following sub-stages: Background of Study (Bg), Object of Study (OS), Problem Identification or Problem Statement (PI/PS),

Research Objectives or Aims of Study (RO/AS), Method of Investigation or Research Method (MI/RM), Literature Review or Theoretical Framework (LR/TF) and Results and Discussion (R&D). Meanwhile, the Summary normally consists of Conclusion (Con.) and Suggestion (Sug.) and the presentation is ended with a concluding remark which here is called the Conclusion.

4.2.2 The Devices Used as Move Transition Markers

Now that the generic structure of the FPR presentation has been identified, let us turn to discussing the markers that are used to signal the transition of the stages, or move, in the text development. These markers, by definition, are cohesive devices also, only that they function as transition markers and in this case they are treated separately from the other cohesive devices for clarity's sake.

As **Tables 4.5** and **4.6** (on pages 34-35) indicate, the cohesive devices being used to initiate or introduce the move from one stage to another are of several different types including grammatical and lexical cohesive devices and another type which involves thematic choices. This part is devoted to discussing in a rather detailed manner the different types of cohesive devices used by the presenters to signal transitions from one move to another.

(1) Grammatical cohesive devices

In the students' presentation, most of the grammatical cohesive devices being used to mark the transition from one move to another are in the form of

referents (26%) and Textual conjunctions (25%). In a few occasions, ellipsis is also used to introduce the transition in the presentation.

The referents being used to serve this function can be exophoric (that is, referring to something outside the text) as well as endophoric/anaphoric (that is, referring to a part of the text that has previously appeared). Most of the exophoric referents found in the presentation serving this function refer to the speaker (in the form of the first person pronoun *I*), or to something belonging to the speaker (in the form of the possessive pronoun *my*, usually followed by a noun such as *name*) or to the slide being shown on the wall screen during the presentation (in the form of the demonstrative pronoun *this* being used exophorically). The endophoric referents being used in the presentation mostly refer anaphorically to a part of the text that has previously appeared (in the form of the definite article *the* or the demonstrative pronoun *this* being used endophorically).

It should be noted here that the referents referred to in this regard are nothing else but the Theme of the clause that happens to be the initial part of the move or stage. As we shall see later, some presenters choose to use other types of Theme to start a move, one of which is what Halliday called marked Theme.

When an ellipsis is used to introduce a stage or a move in the presentation, the ellipsis usually becomes part of a clause complex having two different functions or performing two different moves rather than it becomes part of a stand-alone (independent) clause. This is simply because clauses of this type cannot stand by themselves. As there are only a few occasions in which this

particular case happens, let me give the examples here and discuss the other grammatical cohesive devices afterwards:

(10)///In this beautiful occasion, I am ... (name, *deliberately omitted*) from D3 program class Accounting 3A, (11)///would like to present my final project under the title ... (*deliberately omitted*)./// (**Data 1**)

(42)///So, ladies and gentlemen, (43)///I'm ... (name, *deliberately omitted*) (44)/// proudly present ... (*deliberately omitted*)./// (**Data 3**)

In the above examples, the ellipsis occurs in the clause with which the presenters intend to tell the examiners what the topic of their presentation was going to be about. In Clause 11 (Data 1) as well as in Clause 44 (Data 3) the omitted part is the Theme or the Subject of the clause (the first person pronoun *I*), and this is an example of omission that, in my opinion, is grammatically improper. The clauses should be revised into either the following:

(1) I, ... (name, without *am*) from D3 program class Accounting 3A, would like to present my final project under the title ... (*deliberately omitted*)

and

I, ... (name, without *am*), proudly present ... (*deliberately omitted*)

in which case the linking verb *be* (in this case *am*) in the first clause is omitted and so they are no longer clause complexes and, therefore, there is no possibility to have ellipsis at all, or the following:

(2) I am ... (name, *deliberately omitted*) from D3 program class Accounting 3A and I would like to present my final project under the title ... (*deliberately omitted*)

and

I'm ... (name, *deliberately omitted*) and I proudly present ...
(*deliberately omitted*).

in which case they become clause complexes with two independent clauses but still with no possibility to have ellipsis.

So, to summarize, the few occurrences of ellipsis found in the students' presentation as one of the transition markers seem to be grammatically improper. Students need to be informed more of when ellipsis can be made or used within clause complexes.

Now let us turn to the other grammatical cohesive devices that are more frequently used or found in the students' presentation, namely referents and textual conjunctions.

(a) Referents

In the data we have, referents have been used in several places in the presentation as the only marker of the transition. That is, they do serve as the Theme of the clause but at the same time they also mark the switch from one move to another. Our data reveal that a referent may appear as a signal to the presence of any of the moves in the presentation, that is, Self Introduction, Topic Introduction, different parts of the Body of the presentation, as well as Summary and Conclusion. The following are some examples of referents being used at the beginning of the different parts in the presentation to mark the presence of the part or move (the referents being underlined):

- 1) In Self Introduction (SI):

(3)///I am ... (*deliberately omitted*), (4)///a student of Accounting class.///
(Data 4)

(7)///My name is ... (*deliberately omitted*); (8)///I am from Accounting A class./// **(Data 5)**

2) In Topic Introduction (TI):

(5)///I would [like] to present my final project under [the] title ... (*deliberately omitted*)./// **(Data 6)**

(5)///I want to present my final project about ... (*deliberately omitted*).///
(Data 8)

3) In the Body (B):

(9)///This final project has been written with the following background.///
(Data 4)

(24)///This is the table of attribute./// **(Data 13**, exophoric, referring to the table shown on the screen)

(22)///This is research method, data meth... collection method err...///
(Data 7, exophoric, referring to one of the slides shown on the screen)

(28)///This is the table of recapitulation [of] calculation [of] depreciation [of] fixed assets with straight line method at ... (*deliberately deleted*).///
(Data 14, exophoric, referring to one slide shown on the screen)

4) In Summary (S):

(41)///The conclusion./// **(Data 8)**

5) In Conclusion (C):

(77)///I think enough my presentation [→ my presentation is enough(?)] and
(78)///thanks for your attention./// **(Data 10)**

(59)///That's all of my presentation, (60)///thank you of all your err.. attention./// **(Data 11)**

In the examples cited above, and in many other clauses functioning the same as those cited, the referents used to signal the different moves in the presentation include the first person pronoun *I*, the possessive pronoun *my* (followed by a noun), the definite article *the* (followed by a noun), and the demonstrative pronouns *this* and *that*. While the pronouns *I* and *my* are clearly used exophorically to refer to the presenter him/herself or to something belonging to him/her, the definite article *the* and the demonstrative pronoun *that* are used endophorically, the demonstrative pronoun *this* is used both exophorically and endophorically.

Now let us move on to another grammatical cohesive device type that can also be found in the students' presentation, namely Textual conjunction, which functions as a move transition marker. As we shall see later, there are many other Textual conjunctions used in the students' presentation but they are not used to mark the transition from one part of the presentation's generic structure to another. Rather, they mark the transition of ideas between clauses within one particular part or move.

(b) Textual conjunction

As mentioned earlier, conjunction is a grammatical cohesive device that can be used to create links between parts of a text. It was also mentioned that conjunctions used are of three types: those functioning as Textual conjunction, those connecting independent clauses (i.e. conjunctions having paratactic relation) and those connecting subordinate clauses to their main clauses (i.e. conjunctions having hypotactic relation). Textual conjunction functions as a signal of

progression or move from one stage to another. Textual conjunctions are conjunctions used internally as a means of staging or organizing the text as a text. There are other conjunctions that connect clauses externally as Ideational meanings. (Gerot & Wignell, 1994)

In this part, only conjunctions which mark the transition of parts or moves in the generic structure of the students' presentation shall be discussed. Those conjunctions which function differently shall be discussed later in 4.2.3.

Our data reveal that, like referents, Textual conjunctions may appear as a signal to the presence of any of the moves in the presentation, that is, Self Introduction, Topic Introduction, different parts of the Body of the presentation, as well as Summary and Conclusion. The following are some examples of conjunctions being used as Textual cohesive devices at the beginning of the different parts in the presentation to mark the presence of the part or move (the conjunctions being underlined):

1) In Self Introduction (SI):

(4)//Firstly let me introduce myself, (5)//my name is ... (*deliberately omitted*)// (**Data 9**)

(4)//The first, let me introduce myself.// (**Data 2**)

2) In Topic Introduction (TI):

(6)//(and) now I want to present my final project about ... (*deliberately omitted*)// (**Data 9**)

3) In the Body (B):

(6)//Now, let me start with the background of this study.// (**Data 11**)

(16)///And next, we, I'm to... introduce ~~about~~ [the] purpose [of] the final project./// (Data 7)

(40)///And then I will explain about the research method used in this final project./// (Data 11)

(21)///OK, let's turn now [to] the result and discussion./// (Data 12)

4) In Summary (S):

(88)///Yes, and the conclusion./// (Data 3)

(67)///OK, that's all the result and discussion./// (Data 12)

(35)///Err.. and then the conclusion from the research./// (Data 14)

5) In Conclusion (C):

(91)///Okay, that's all my presentation, (92) //thanks for your attention, (93) //wassalamu alaikum wa rahmatullahi wa barakatuh./// (Data 1)

(97)///Well, (ladies and gentlemen), thank you very much for your attention and (98)//I hope (99)//we will meet again in the next occasion./// (Data 3)

In the examples cited above, also in the other clauses with Textual conjunctions found in the students' presentation, the Textual conjunctions used to signal the different moves in the presentation include such words as *okay*, *yes*, *so*, *now*, *well*, *the first*, *and then*, *next* or *and next*. Most of these conjunctions function as temporal sequence connectors signaling transition of messages.

(2) Lexical cohesive devices

As mentioned previously, lexical cohesion refers to relationships between and among words in text. (Gerot & Wignell, 1994) Our focus in this part, however, is on those lexical cohesive devices that function as a transition marker

of stages or moves in the presentation and the term lexical cohesive devices here is used to refer to any lexical items being used to create meaning relationship between one item and another.

Our data revealed that the transition of stages or moves in the presentation is often marked with the presenter mentioning lexical items (words or phrases) showing what the next stage or move is going to be about and these items, very often, can directly be seen on screen as the presenter forwards the presentation slide accompanying the oral presentation. Our data also revealed that lexical cohesive devices have been used as a transition maker only in certain stages or moves, namely the different parts of the Body and Summary.

Here are some examples (the lexical cohesive device being used is underlined):

(6)///Background. (7)///PT Pentasari Pranakarya [was] founded on 19 November 1991 in Semarang, (8)/// ~~which~~ [→ and] is located at Jalan Tambak Aji one, Tambak Aji industry area./// (**Data 2**)

(13)///Problem Statement. (14)///The problem statement of.. of the final project is ... /// (**Data 6**)

(21)///Purpose of research. (22)///First, calculate the total cost of production to produce sugar and *tetes*./// (**Data 5**)

(27)///Theoretical framework. (28)///There are tax, income tax section 21, taxable income, deducting payment and reporting income tax section 21./// (**Data 9**)

(70)///Conclusion and suggestion. (71)///The comparison shows (72)///that the cost of goods sold calculation using Activity-Based for product Galian Singset shows larger thirty.. thirty point eighty seven,/// (**Data 10**)

(65)///Suggestion. (66)///Rendeng Sugar Factory should perform ... /// (**Data 5**)

As the above examples show, what many of the presenters chose to be the “introducer” to their next move or stage is purely a lexical choice, that is, a vocabulary item (either a word or a phrase) that names or identifies what the next move is, for example *Background*, *Problem Statement*, *Theoretical Framework*, *Conclusion and Suggestion*, etc. and these items were the headings of the slides the students prepared in conjunction with the oral presentation.

Obviously there is nothing wrong with this choice for the particular transition marker. Contextually, audience (in this case the examiners) would readily understand the switch from one part to the other because they can both hear and see the next move at the same time, but pedagogically perhaps, this phenomenon tells us that there is something in the students’ spoken English language mastery that needs to be upgraded. Students need to be trained to use discourse markers appropriately when giving a presentation. This will expectedly make the presentation easier to understand and follow.

(3) Other cohesive devices

There is another type of cohesive devices that is used to mark the transition between moves in the students’ presentation. This involves the manipulation of the Theme of the clause. Thematic choices deal with emphasis that shall be given to the message to deliver. As previously mentioned, this study was actually intended to exclude Thematic analysis of texts from the discussion, but it turned out that some move transitions could not be explained without reference to Thematic structure of texts.

Our data revealed that a number of thematic developments have been used in the presentation, including marked Theme and Interpersonal Theme. Most of them, however, are marked Theme, that is, Themes which are not the Subject of the clause. Some examples of these are expressions like *In this beautiful occasion*, *In this opportunity*, and *From the discussion* at the beginning of clauses. To give a more complete illustration, here are some examples being found in the presentation (the Theme is underlined):

(5)///This morning [I] would [like to] tell you about err.. the analysis [of] depreciation calculation of fixed assets at Koperasi Unit Desa Usaha Mina Semarang ... /// (**Data 14**)

(9)///Today I will present ~~about~~ my final project ... /// (**Data 5**)

(11)///A the end of the year the government always make the financial statement as part of their accountability./// (**Data 12**)

(21)///Until now, Pusat Koperasi Kartika Diponegoro Semarang has arranged a report (22) //that shows the increase and decrease of financial position statement./// (**Data 1**)

(124)///Based on the conclusion, I'd like to suggest (125)///that PT Nasmoco Pemuda Semarang should arrange Cash Flow Statement at the end of each accounting period using direct method./// (**Data 4**)

(81)///From my explanation above, we can draw the conclusion of Cash Flow Statement at Pusat Koperasi Kartika Diponegoro Semarang ... /// (**Data 1**)

In the students' presentation being investigated, there also are several occasions in which an Interpersonal Theme is found. A Theme is called Interpersonal because it constitutes an Interpersonal element in the clause and, of course, it comes before any other Themes in the clause. Interpersonal elements

can be Modal Adjuncts, Vocatives, Finite or Wh-elements. (Gerot & Wignell, 1994)

Here are some examples of Interpersonal Theme used as move transition markers in the students' presentation (the Theme being underlined):

(38)///Ladies and Gentlemen, (39)///let me state briefly the importance of cash flow statement for a company./// (**Data 4**)

(7)///Why did I take this title as my final project?/// (**Data 9**)

(68)///Thank you for the attention, (69)///wassalamu alaikum warahmatullah wa barakatuh./// (**Data 5**)

Thematic elements, in particular marked Themes, as other grammatical elements, can be manipulated by a speaker to function as transition markers of moves in texts. In fact these can be an effective instrument to focus audience's attention to a particular point in an utterance including a transition of moves. Examining the data we found that not all the Themes in the presentation have been used effectively for that purpose although they do give a very good meaning link to other parts of the text, which is what cohesive devices are all about. Take for example the following clause cited above:

(81)///From my explanation above, we can draw the conclusion of Cash Flow Statement at Pusat Koperasi Kartika Diponegoro Semarang ... /// (**Data 1**)

The marked Theme strongly suggests that the explanation move has just been completed and that the speaker is now going to move on to the next move in the

presentation, which is drawing conclusion. This is obviously an example of the effective use of a marked Theme to signal a transition to a different move.

Some of the Interpersonal Themes cited above do seem to function perfectly well as a move transition marker, for example the use of a Question instead of a Statement as an attention getter. (See Clause 7 of **Data 9** above) By raising the question, the audience is forced to find the answer to the question, which is exactly what the next move is going to be about. This is also an example of an effective use of a Theme for that particular purpose.

To summarize, this analysis of the other elements that constitute cohesive devices discernible from the presentation as transition markers has shown us that some students are already able to manipulate their use effectively but some others are not. If students are to become an effective FPR presenter, then, some training needs to be given to them so that they will be able to use the different markers more effectively.

Now that we have finished the discussion on the cohesive devices being used to mark the transition of moves or stages in the presentation, let us move on to the discussion of cohesive devices employed in the presentation that function differently, among others, those devices connecting independent clauses (i.e. conjunctions having paratactic relation) and those connecting subordinate clauses to their main clauses (i.e. conjunctions having hypotactic relation).

4.2.3 The Cohesive Devices Employed in the Presentation

As the heading suggests, this section is devoted to discussing the cohesive devices as they are used in the presentation. Since those cohesive devices functioning as move transition markers have been previously discussed, in this section we shall focus on the other types of cohesive devices. As mentioned earlier, there are four ways by which cohesion in English is created: conjunction, reference, ellipsis, and lexical organization. (Halliday & Matthiessen, 2004) It has also been mentioned that, due to a number of limitations, this study focuses only on the use of **conjunction** and **reference**, representing the grammatical cohesive devices, and the general type of **lexical cohesion**, representing the lexical cohesive devices. Conjunctions relate clauses in terms of temporal sequence, consequence, comparison and addition and are connected externally or internally as Textual meanings (i.e. a means of staging or organizing the text as a text); reference refers to systems introducing and tracking the identity of Participants through text; lexical cohesion refers to relationships between and among words in a text (Gerot & Wignell, 1994). We shall discuss these three devices in turn.

4.2.3.1 Conjunction

Other than those functioning as move transition markers discussed earlier, the conjunctions the students employed in the presentation can be categorized into three types: those functioning as Textual conjunction, those connecting independent clauses (i.e. conjunctions having paratactic relation) and those

connecting subordinate clauses to their main clauses (i.e. conjunctions having hypotactic relation). The term “Textual conjunction” here is used to refer to those conjunctions functioning as a signal of progression from one part to another within one move in the sense discussed earlier. This may raise a question whether there may be moves (or sub-moves) within one single move identified in this study.

To answer that question, let us resort to what literature has to say about moves. Moves are often identified as functional units in a text used for some identifiable purpose (Swales, 1990a). The term “move” is often defined as the segment of the text shaped or constrained by a specific communicative function. (Holmes, 1997) It is also defined as the part of a text used by the speaker to achieve a particular purpose within the text (Henry & Roseberry, 2001) It is therefore possible that within a single move there may be parts similar to moves but smaller in scale than moves the function of which is together with the other parts within that move to achieve the purpose of the move. What their names are is not important; what is important is that in between the smaller-scaled moves, or in between the sub-moves within one move, there may be Textual conjunctions connecting one part to another. It is these conjunctions that the term “Textual conjunctions” is used to refer to. And to differentiate between the two different concepts of move, the term “move” shall be retained to refer to the higher-level stage of the generic structure and I shall use the term “part” to refer to the sub-moves in one single higher-level move.

Our data show that 48% of the conjunctions found in the students' presentation are of Textual type (see **Table 4.7** on page 37) and are used as markers to signal transition from one part to another. The Textual conjunctions are used as temporal sequence connectors, that is, they are used to signal transition of messages. The other half of the conjunctions found in the students' presentation is used hypotactically (28%) connecting independent clauses and paratactically (24%) connecting subordinate clauses to their main clauses.

In total the above figures (48%, 28% and 24%) may not mean anything except that we can say that students employ more conjunctions to signal transition of part (i.e. Textual conjunctions) than to connect either independent clauses or dependent clauses to their independent clauses. But looking more deeply into individual use of conjunctions we shall see some interesting phenomena. Firstly, some presenters did manipulate the use of conjunctions sufficiently well, but some others simply made no use of these conjunctions in their presentation. In the case of the latter, it may naturally lead us to believe or conclude that those students did not make any use of either the Textual conjunctions or the clause-connecting conjunctions simply because they did not have the necessary skill or ability to do so. In other words, they did not have a sufficient command of the English language. We may assume that whether or not to use conjunctions is a matter of choice that individual students are free to choose from (that is, one can choose, for example, not to use complex sentences and employ simple sentences instead in his or her presentation) but the fact that no or almost no conjunctions are used in the

whole presentation can hardly be categorized as a student's voluntary choice. This could probably indicate some lack of mastery in the particular language skill.

Secondly, some presenters did show a balanced proportion in the use of Textual, hypotactic and paratactic conjunctions throughout the presentation in the sense that all of them are effectively used in the text, but some others only manipulate a particular type of conjunctions and not the others. Minimum use of Textual conjunctions may be a signal of serious lack in knowledge at discourse level while minimum use of hypotactic and paratactic conjunctions may signal lack in knowledge at clause complex level. This obviously needs special attention in the English curriculum for the students.

Thirdly, a more indepth look at the data would reveal that some Textual conjunctions are not actually conjunctions because they are in the position of the Theme of the clause although they do function as a transition marker between parts within the particular move they are in, as the following examples illustrate:

(69)///The first step is determining the change in cash and cash equivalent.///
(Data 4)

(46)///First is Direct Method./// (Data 1)

(11)///The first is classification of data./// (Data 13)

meanwhile, the most usual place for a Textual conjunction would be before the Theme of the clause and normally would become a marked Theme of the clause, as the following examples illustrate:

(36)///The first, we need [a] Financial Position statement//to know change of assets, liabilities and equity. (37)///The second, we need [a] trade result

calculation//to give information about income, expense and SHU. (38)///And the last, we also need selected transaction data//to give information about explanation of Financial Position statement (39)//which is [→ does] not influence cash./// (**Data 1**)

The last interesting phenomenon worth discussing here is this: Our data reveal that, although most of the Textual conjunctions employed in the presentation are of the same temporal sequence type, they take a number of forms. These include the following: *and* (10 occurrences); *and*, followed by *next* or *then* (3 occurrences); *and*, followed by *the first*, *the second* or *the last* (11 occurrences); *first*, *second*, etc. (13 occurrences); *firstly*, *secondly*, etc. (3 occurrences); *first of all* and *second of all* (2 occurrences); *the first*, *the second*, *the third*, ... *the last* (34 occurrences); *one*, *two*, *three*, etc. (56 occurrences); *meanwhile* (2 occurrences); *now* or *until now* (3 occurrences); and *next* (2 occurrences). Apart from the Textual conjunctions functioning as temporal sequence markers, in the presentation there are only a few other conjunctions functioning as other markers, represented by *so* and *on the other hand*. These conjunctions are called consequential and comparative sequence markers respectively.

There are several things to point out with respect to the findings above: First, the conjunction *and* may be interpreted as an addition type of Textual conjunction but in this analysis it is classified as part of the temporal sequence conjunction because it is considered an integral part of the sequence conjunction.

Secondly, the findings also show that some students have chosen improper lexical items to function as temporal sequence conjunctions. As we can see above, the use of *one*, *two*, *three*, and so forth was quite frequent (56 occurrences) while

the more appropriate temporal sequence conjunction would be *first* (or *firstly*), *second* (or *secondly*), *third* (or *thirdly*), and so forth. The most probable reason for this phenomenon to occur is that the students incorrectly read the data they put on the screen and instead of reading the sequences of data using ordinal numbers, they used cardinal numbers.

Now that Textual conjunctions used in the students' presentation have been discussed to some extent, let us move on to the other two types of conjunctions, namely hypotactic and paratactic conjunctions. As mentioned earlier, hypotactic conjunctions connect dependent clauses to their independent clauses in clause complexes while paratactic conjunctions connect two independent clauses. With regards to hypotactic conjunctions in particular, it is necessary to observe Martin's (1992) warning not to confuse conjunctions serving a cohesive function and those serving to link clauses. Both types are conjunctions in Martin's view but not all of them are cohesive devices. Our concern here is also on the cohesive devices rather than on any hypotactic conjunctions available in the presentation. We shall discuss the data we have in this regard.

In the presentation data we found quite a number of hypotactic conjunctions (94 occurrences) but only a few serve as cohesive devices. These include consequential conjunctions (represented by *because* [in 13 occurrences]), and temporal conjunctions represented by *for* [in 1 occurrence] and *after* [also in 1 occurrence]). The other occurrences of the hypotactic conjunctions are instances of clause linkers, and are represented by *that*, *which*, *who*, and *what*. To illustrate this, here are some examples:

(87)///From that conclusion I suggest (88)///that Pusat Koperasi kartika Diponegoro Semarang should arrange Cash flow statement based on PSAK number 2 ~~used~~ [→ using] Direct Method (89)///because it is more consistent with [the] purpose of Cash Flow Statement (90)///which gives information about cash receipt and cash payment in a period./// (**Data 1**)

(72)///After I arrange Cash Flow statement, (73)///I calculate Current Cash Debt Coverage Ratio (74)///to know liquidity of financial (75)///and Cash Debt Coverage Ratio (76)///to know flexibility of financial and free cash flow./// (**Data 1**)

In the above examples the hypotactic conjunctions serving a cohesive tie are shown in the conjunction *because* (Clause 89) and *after* (Clause 72). There are some other hypotactic conjunctions in the examples cited but they serve to link dependent clauses to their independent clauses only. They are the conjunctions *that* (Clause 88) and *which* (Clause 90).

So, to summarize, not many cohesive devices in the form of hypotactic conjunctions are found in the students' presentation. Most of the devices used in this regard are of consequential type manifested in the form of the conjunction *because*.

Now we come to the discussion of the last type of Textual conjunctions functioning as cohesive devices. These cohesive devices are called paratactic conjunctions. Different from hypotactic conjunctions, all paratactic conjunctions function as cohesive devices.

The data show that the total number of paratactic conjunctions used in the students' presentation is 79 occurrences, including the use of *and* (in 19 occurrences) and *and then* (in 40 occurrences), and the use of *but*, *so* or *so that*, *then*, *while* or *meanwhile*, and *therefore* in a few occurrences each. Our data also

reveal that not all students employed this particular type of conjunction. Three students did not use conjunctions of this type at all and four others only use them very rarely (in 3 or fewer occurrences). This may indicate that the students' skill in this particular area needs to be improved so that they are more confident in using more clause complexes with higher level of appropriateness in their presentation.

Here are a few examples showing the use of paratactic conjunctions taken from the presentation data (the conjunction in question being underlined):

(80) From [\rightarrow Comparing?] the results of calculation [of] cost of production by traditional methods and the Activity Based Costing method, [of] cost of production [for] inner tube[s] of the passenger and ultra light truck types by Activity Based Costing method are [\rightarrow is] smaller than traditional methods (81) while cost of production [for] inner tube[s] of the light truck and truck or bus types [using] ABC method is higher than traditional methods. (Data 2)

(18) Net income on an accrual basis does not indicate the company's cash flow (19) so that it must be converted into net income on a cash basis. (Data 4)

(28) PT Nasmoco Pemuda arranges only [a] Recap [of] Daily Cash Statement to report the company's cash receipts and disbursements. (29) Meanwhile, this statement cannot demonstrate the changes in the company's cash and cash equivalent from the previous, current, and following accounting periods. (Data 4)

(45) [The] total cost of production for sugar [is] Rp27,922,947,179.43 (46) and [the] total cost of production for *tetes* is Rp4,558,307,482.57. (Data 5)

(5) My name is ... (*deliberately omitted*) (6) and I'm from Accounting 3A. (Data 7)

The conjunctions *while* (Clause 81, Data 2) or *meanwhile* (Clause 29, Data 4) are examples of temporal conjunctions, whereas the conjunction *so that* (Clause

19, Data 4) is a consequential conjunction. *And* or *and then* is of course an additive conjunction. As our data indicate, the paratactic conjunctions found in the presentation are used to express different types of relation. Many of them are used as additive conjunctions or temporal and some are used as comparative or consequential conjunctions.

4.2.3.2 Reference

As mentioned earlier, reference is part of the grammatical cohesive devices people can use to create text cohesion. It was also mentioned that there are 4 types of reference: pronominals, demonstratives, definite articles, and comparatives. Examples of pronominals are *I*, *me* and *my* while demonstratives are words like *this*, *these* and *that*. There is only one definite article in English *the*. Comparatives are such constructions as ... *higher than* ... and ... *more than* ... Referents can be exophoric, that is, they refer to context of culture or context of situation; they can be endophoric, that is, they refer to the text. It has also been stated that referents can be anaphoric, that is, they refer backward; they can also be cataphoric, that is, they refer forward.

Our data show that the type of reference most frequently used is the definite article *the* (63% of all the reference used), the second and third highest are pronominals and demonstratives (24% and 10% respectively), and the least used is comparatives (3%). (See **Table 4.8** on page 38 for details.) Our data also reveal that the referents found in the presentation are exophoric or endophoric. Some examples of pronominals used exophorically would be pronouns referring to the

presenter (such as *I*, *me* and *my*), to the presenter and the audience (such as *we*, *our* and *us*), to the audience alone (e.g. *you* or *your*), or to something else, for example to what is shown on the wallscreen (e.g. *this* while referring to a graph on the screen). Our data also reveal that most of the endophoric referents were used anaphorically, that is, referring backward to what has been mentioned before.

Only a few cataphoric cases can be found in the data, as can be seen below:

(77)//It has been previously stated (78)//that net income on an accrual basis does not indicate the company's cash flow./// (**Data 4**)

(109)//From the discussion that I have presented, (110)//it can be concluded (111)//that the change in cash and cash equivalent in the Cash Flow Statement of PT Nasmoco Pemuda Semarang ... amounts to minus Rp1,396,370,881 (112)//because during that period disbursement for investing activities is higher than the cash receipts from operating activities and financing activities./// (**Data 4**)

In the above example, the referent *it* in Clauses (77) and (110) refers forward to the whole Clauses (78) and (111) respectively, a case which is called post-posed subject (Halliday & Matthiessen, 2004).

Here are a few examples of the referents being used in the presentation (the intended referents being underlined):

1) Pronominals, exophoric

(36)//The first, we need [a] Financial Position statement//to know change of assets, liabilities and equity in 2011 and 2012./// (**Data 1**)

2) Pronominals, endophoric/anaphoric

(14)//Pusat Koperasi Kartika Diponegoro Semarang report[s] its operational [→operation] to its member by means of Financial Report./// (**Data 1**)

3) Demonstratives, exophoric

(87)///This figure comes from the following calculation./// (**Data 4** – the presenter referring to a figure projected on the screen)

4) Demonstratives, endophoric/anaphoric

(36)///This condition indicates (37)///that local governments have difficulties in managing assets./// (**Data 3** – the presenter referring to a previous part of her presentation)

5) Definite articles, exophoric

(89)///The calculation of net cash flow from operating activities using direct method shows an amount of Rp22,138,670,939./// (**Data 4** – the presenter referring to a figure projected on the screen)

6) Definite articles, endophoric/anaphoric

(9)///Today I will present about my final project. (10)///The title is Calculation Cost of Sugar Manufactured at Rendeng Sugar Factory Kudus ... /// (**Data 5**)

7) Comparatives

(80)///From the results of calculation [of] cost of production ~~by~~ [→using?] traditional methods and the Activity Based Costing method, cost of production [for?] inner tube[s] of the passenger and ultra light truck types ~~by~~ [→using?] Activity Based Costing method ~~are smaller~~ [→is lower] than traditional methods (81)///while cost of production [for] inner tube[s] of the light truck and truck or bus types [using] ABC method is higher than traditional methods./// (**Data 2**)

To summarize, grammatical cohesive devices, which consist of pronominals, demonstratives, definite articles and comparatives, have been found used by the students in their presentation. Most of them are already used appropriately to convey their intended message across to the examinees.

Now that we have discussed all the grammatical cohesive devices, let us move on to the discussion of lexical cohesive devices.

4.2.3.3 Lexical cohesion

As previously stated, lexical cohesion refers to the relationships between and among words in a text. (Gerot & Wignell, 1994) Hasan (1984) identified 8 categories of lexical cohesion: repetition (including inflection and derivation), synonymy (similarity of meaning), antonymy (contrastive meaning), hyponymy (class and subclass), meronymy (whole-part relation), equivalence (the same in the context of text), naming (a participant's name mentioned) and semblance (two or more items resembling each other) but in this study only lexical cohesive devices of the general type are analyzed. These include repetition, synonymy, antonymy, hyponymy and meronymy. The result of the analysis has been presented in **Table 4.9** on page 40. Lexical cohesion is made by repeating the lexical items in different parts of the text so that they create what is called lexical chains. (Haliday & Hasan, 1985)

Our data reveal that most lexical cohesive devices employed in the text were of repetition type. This comprises 87% of all the tokens used as lexical cohesive devices in the students' presentation. These repeated lexical items or tokens, as the data show, make 71% of all lexical chains found in the presentations. Apart from these, there are several minor chains in each of the data analyzed.

To illustrate this point, let us take an example of one lexical item (*Profit Planning*) that creates its lexical chain.

An example of a chain of *Profit Planning* (**Data 8**)

Profit Planning	(Clause 5)
Profit Planning	(Clause 14)
Profit Planning	(Clause 16)
Profit Planning	(Clause 37)
Profit Planning	(Clause 40)

From the result of the analysis we can see that the lexical cohesion found in the students' presentation is mostly derived from repeated lexical items. These repeated items or tokens, in turn, make lexical chains. Interestingly, our findings in this respect show that the members of the main chains (that is, chains with the most members or with a significant number of members) seem to depend on the topic of the presentation. For example, a presentation about Arrangement and Analysis of Cash Flow Statement at Pusat Koperasi Kartika Diponegoro Semarang (PKKDS) would result in lexical chains of *PKKDS*, *Cash Flow Statement*, *PSAK*, *Financial Position Statement*, *Operating*, *Activity* and *SHU*.

CHAPTER V

CONCLUSION

5.1 Summary

From the analysis done to the FPR presentations a number of conclusions can be drawn: Firstly, in terms of the generic structure of the presentation, most presenters developed their presentation using the GS (Greeting and Salutation) – SI (Self Introduction) – TI (Topic Introduction) – B (Body of the Presentation) – S (Summary of the Presentation) – C (Conclusion) stage. The Body itself was variedly developed among presenters, but all of them contained these three sub-stages: Bg/OS (Background or Object of Study), RO/AS (Research Objectives or Aims of the Study) and R&D (Results and Discussion). The other sub-stages found in the Body include PI/PS (Problem Identification or Problem Statement), MI/RM (Method of Investigation or Research Method) and LR/TF (Literature Review or Theoretical Framework). In cases where a Summary was given by the presenter, most presentations (9 out of 12 texts or 75%) divided the Summary into Conclusion and Suggestion and only a few (3 texts or 25%) did not.

Secondly, in terms of the cohesive devices used to signal the transition of stages or moves in the presentation, the analysis shows that most of the transition markers consist of grammatical cohesive devices in the form of referents (26%), which are used both as exophoric (e.g. referring to the speaker) and endophoric/anaphoric referents (i.e. referring to a part of the text that has previously been

mentioned), and Textual conjunctions (25%) to signal the transitions. The lexical cohesive devices were minimally used (only 1%) but lexical items were frequently used (27%), especially in the form of noun phrases telling the audience what the next stage is going to be about, e.g. Background of the Study, Problem Statement, or Results and Discussion. These noun phrases seemed to be the headings of the slides the presenters showed in conjunction with their presentations. These lexical items are not referents but they “exophorically refer” to the presentation slide headings.

Thirdly, in terms of the cohesive devices employed in the presentations, most presenters used both grammatical as well as lexical cohesive devices. The grammatical cohesive devices used include referents and conjunctions. The referents used were exophoric (referring to external entities), and endophoric (referring to entities in the text). Most of the endophoric referents were anaphoric (referring backward to the part or item already stated or mentioned). Some conjunctions were used Textually to signal transition of ideas, some were used hypotactically to connect subordinate clauses to their main clauses, and some were used paratactically to join (main) clauses. The lexical cohesion found in the presentation consisted mostly of repetition type. The topic of the presentation does have an impact on the kind of lexical chains produced.

5.2 Suggestion

Based on the conclusions, this study would recommend that further investigation into such presentations be done particularly to uncover the cohesive

properties of the texts that have not been uncovered in this study, for example using a Thematic analysis. The more is revealed about the coherence of the presentation, the more information can be shared to the students preparing to give a similar presentation in the future. Improvements to the curriculum for the students could also be done in the future on the basis of the findings of such studies.



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