

Marks of the Composition of Accounting Scientific Discourse

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In addition to allowing the structuring of individual experiences and realities, language is the essence of human relationships because it is the substance that constitutes the fabric of spoken and written texts. We may say that texts nourish, integrate, destitute, and reconstitute relationships. Nourish because they ensure the continuity of relationships; integrate based on the perception of congruencies; destitute by revealing antagonistic ideologies, and reconstitute those perceived as compatible.

In this movement, texts expose the discourse and register the collective memory of a society. Bakhtin (2003, 2006) states that oral or written utterances are contextualized as a responsive action in the spheres of human action. For this reason, they have an inherent compositional organization and style – a genre according to the activity – producing consonances, multi-dissonances, and dissonances. Bakhtin notes the semantic singularity of utterances as a function of the context and the utterance's intention, even when one uses identical words.

According to Bakhtin (2006, p. 96), “Words are always loaded with content or ideological or experiential meaning. This is how we understand words and we only react to those that awaken in us ideological or life-related resonances.” Bakhtin's works caused attention to turn to the linguistic nature of studies, that is, textual genres; previous studies had focused on rhetoric, literature, and grammar. Regardless of the text genre produced, there is communicative purpose imbricated in the discourse that is defined by the interpersonal relationships socially established and intentionally expressed through statements.

The intentionality of words highlighted by Bakhtin allows us to refer to the meaning of discourse proposed by Foucault (1996, p. 135): “We will call discourse a set of statements, insofar as they support the same discursive formations”, which translates into statements that are submitted to the same ideological formation. Hence, with the semantic potential and argumentative power of the scientific discourses consumed in the accounting field, we will analyze discourse, discursive formation, and the characteristics of scientific accounting discourse from the perspective of editors of journals in the field.

Discursive Formation: the text's ideological guide

Melo (2009) discusses the many mistakes people make when referring to the term “discourse”. The term “discourse” can be adopted according to different connotations, given the conjuncture in which it is inserted in different fields of knowledge, traditions, or lines within the same tradition. In the linguistic conception, for example, discourse is static and its structure is taken as an aggregate of phrases or terms. Dubois (2007) presents three distinct understandings of discourse: in the first, discourse means speech, that is, language in action; in the second, discourse refers to a sequential message, an utterance; and in the third, discourse takes on the meaning explored by Fiorin (1993, p. 80): “every combination of linguistic elements provided with meaning.” Old studies on rhetoric appropriated the term discourse to clarify a way of persuading (Barros, 2012; Brandão, 2004), that is, discourse as a strategic basis used to convince through oratory.

The conceptions presented thus far reveal that the concept of discourse has been expanded from speech to broader and more complex formulations that are combined in a search for conceiving communication. By relating the term discourse with persuasive rhetoric, these authors imprint on it the characteristic of intentionality and criticality, since they infer that persuasion requires effort and the ability to apply argumentative strategies to cause changes in thinking and attitudes.

In Pêcheux (1990), the precursor of the analysis of the French tradition discourse, and in Fiorin (1993), the term discourse is seen as ideological substance; however, the latter highlights the intrinsic existence of semantics that works as a field of ideological determination. In line with Pêcheux and Fiorin, Carrieri (2001; 2009) considers the existence of an ideology that guides discourse, which the author defines as a network of relationships in which individuals are inserted and establish rules of conduct. Those concerning “social practices” or “discursive practices” are considered by Foucault (1996) the materialization of discourse that is condensed into a set of statements linked to a historical meaning.

Note that the authors previously mentioned belong to a congruent line of reasoning, in which the meaning of discourse is strongly linked to the context and to the enunciator's world conception, which imprints on it a circumstantial, ideological intention. Even though Pêcheux (1990) is inserted in the same approach to discourse analysis, his concept is clarified and contextualized by the introduction of ideas of “network of relationships” and “rules of conduct” presented by Carrieri (2001).

Van Dijk (2008), a scholar of the critical analysis of the French discourse, conceives discourse as a way to establish power in the contemporaneous context, relating it with cognition and social aspects: a condition of ‘minds’ enjoyed by all individuals in society. Fairclough (2008) considers that discourse materializes ideology and creates identity, interfering with how an individual perceives the world, acting upon this world through socially established relationships. It appears that, while Van Dijk disseminates discourse from an intellectual perspective, Fairclough stresses a deterministic relationship between context and discourse, disregarding its cognitive interface.

We understand that considerations about discourse are instigating due to its inferences and richness of argumentation strategies it enables, which can be used when negotiating with consumers. Even though discourse is at the center of a communicative situation, Orlandi (2009) highlights that this discourse in itself is only an aggregate of repeated phrases, diluted in the intra-discourse; therefore, its essence and semantic value originate in discursive formation. Discourse formation is what determines the meaning of discourse and defines its contours. In the author's sense, words do not keep meaning in themselves because a word's meanings are assumed through discursive formations in which they are inscribed, the conception directly related to the social and historical linguistic subject.

Discursive formations in the social context are related to the dominant ideological formations and determine what can and cannot be said. Guilhaumou (1986) considers that, because it is part of basic categorizations, the notion of discursive formation was the one that caused significant effects on the metamorphosis process of discourse analysis over time. Foucault, in turn, does not see discursive formation as an ideology, but as a term linked to the idea of knowledge and power.

Jean Jacques Courtine, a scholar of the discursive analysis with a French political bias, plays a central role in the development of discursive formation because the author encourages linking it to the works of Pêcheux and Foucault. Courtine (2009) treats discursive formation as an essential element in the analysis of discourse because it shows that knowledge is established through inter-discourse – the place where the objects the enunciator used to construct his/her discourse are organized.

With a view to textual production, Sargentini and Navarro-Barbosa (2004) conceive discursive formation as a set of statements that are linked to others through internal regularities, constituting a system of relative autonomy. This autonomy and internal regularity are not linear or homogenous, considering that they do not define a unit of immutable concepts with relationships established among them. On the contrary, the framework is of mutable configurations and concepts in transformation. In this sense, contemporary discourse formation is linked to the dynamics of the historical-social context, to the various technological means of circulation and propagation of discourses. These technological means explore verbal and non-verbal enunciations that are sustained and established through mass communication.

Hence, we may say that discursive formation represents the fabric of the hegemonic discourse - a practice, not perennial and heterogeneous, linked to the socio-historical reality, therefore, ideological and permeated by identities. As one of the specificities of discourse, we understand that scientific discourse, in its written form, is constituted through socially established and historically circumscribed relationships, therefore, endowed with a discursive formation. This discourse is, therefore, a contextualized instrument of persuasive argumentation, guided by specific rules of the genre and expressed through discursive formations, which results from intellectual capacity and socially constructed relationships, therefore, endowed with ideology and devoid of intuitive character.

Scientific discourse: descriptive and persuasive argumentation

According to Charaudeau & Maingueneau (2008), the scientific discourse consists of statements structured by demonstrative argumentation for the dissemination of information resulting from a rational process – proving, developing knowledge, and convincing. Therefore, we may say that this discourse does not seek to establish the truth, but rather to demonstrate truth, the validity of which may be questioned due to the paradigm from which it is examined (Kuhn, 2013). Each scientific revolution culminated in the rejection of a given theory and the establishment of new rules and new scientific paradigm, not implying a loss of “scientificity” or the relevance of the path previously trodden – the ways of practicing science underwent metamorphoses, because the same happened with the ways of perceiving the world.

In this search for scientific truth, the researcher became the mediator between science and society, seen by many as an individual capable of isolating him/herself from the entire cultural and social repertoire to give “voice” to science, producing a scientific discourse free of contamination arising from subjectivity, a conception of impartial and pure science. Consequently, the scientific text is considered the expression and materialization of this impartial truth, in which the subject-enunciator is silent and science speaks: the translation of a monologic and closed discourse (Freitas, 2011). Because the scientist is immersed in the surrounding social reality and complies with the methodological procedures of science, the questions s/he asks, as well as the restrictions imposed on the object/phenomenon under study and interpretations are influenced by the way one sees the world, his/her values and history of life (Demo, 1995), making it impossible to establish a completely neutral science.

It is known that scientific production, disseminated in the form of a paper, stands out for a lexical pattern, in which nominalizations and technical terms or jargons, accessible only to specialists, prevail. Additionally, the discourse expressed in the scientific text is guided by rules that seek to imprint objectivity and impersonality that concern the intrinsic aspects that guide a textual production. When disseminating the scientific discourse, the researcher agrees with the way of exposing such a discourse textually and does so based on the impositions established by the institution: the academy. The authority of scientific discourse is confused with institutional authority, given the need to observe the impositions concerning aspects of standardization of the genre's format, and those related to the lexicon to express ideas and findings.

Therefore, "doing science" becomes a tacit agreement between those producing the scientific discourse, here synonymous with academic discourse, and the parts involved in the process in which this discourse is assessed and validated; considering that the academic milieu is a monitored environment controlled by rules. Questioning and/or dismissing the results obtained through scientific procedure lead to new scientifically constructed arguments and the authority of the method is kept as a guarantee of credibility of the knowledge generated.

Although it is a scientific discourse, every text has delimited objectives, reflecting an individual's conceptions that are influenced by his/her social function and relationships established in society, according to the fundamentals explained above. Hedges (2002, p. 118) states that "... a text is the materialization of language in a certain social environment, in which this language performs a specific function". By using the rules of a specific textual genre, a scientific article, the researcher seeks to conceal the origin of the discourse and of the entire scientific path taken when carrying out the scientific investigation. This attempt to build a text free of passion and social marks is the material proof of intentionality in discursive production.

Bakhtin's conception of "text as a unit of historically constructed social language" is reiterated (Bakhtin, 2006, p. 77) as well as that of Ivanič (1998, p. 78) that, based on a socio-constructivist view: "an academic text is constructed as a reflection of norms and conventions, social-historically values and practices produced by a group of people who define themselves, among other things, by their discursive practices". However, the authors do not mention the constructed discourse and the ideologies composing it. Our opinion is that individuals are not effective in the attempt to eliminate the ideologies that permeate the discourse because of the intrinsic subjectivity of the individual producing it.

Furthermore, we understand that an individual's critical capacity and rationality support his/her decision-making and arguments; hence, his/her discourse would not be totally impartial so scientific discourse is a genre permeated by intentions. According to Koch (2010), the subject-organizer-planner builds the text starting from complex factors, for instance, their expectations, convictions and beliefs, cultural and social rules and conventions, and interrelation with other subjects and shared knowledge, among others. – these complex factors give meaning to the text –, although in the form of a descriptive argument, the resulting discourse delimits ideas and persuasively directs its consumer.

It appears that in the case of a scientific investigation, there are already in the development of the research problem priorities and concerns arising from the author's relationship with the surrounding world and life story, which is the first concrete manifestation of subjectivity in the process. Consequently, the theories used as a lens for the study and the methodological procedure are manifestations resulting from the ideologies that form the identity of the subject-organizer-planner (researcher). Van Dijk (2008, p. 48) considers that "ideologies (including scientific ones) encompass a (re) construction of social reality dependent on interests". Without leaving aside the inherent aspects of scientific work - systematization and organization of procedures that ratify the validity of findings -, we admit the subjectivity of scientific interpretations, present in the objectives, justification, theory, and criteria used to collect data and interpretation of results that guide the investigation. Such subjectivity is typical of scientific historicity, a matter of time and space in which culture, paradigms, and social aspirations are manifested, that is, how the researcher understands and describes the phenomenon under analysis.

The fact that the constitution of the scientific product is not fully exempt does not imply it disagrees with the rules for structuring scientific knowledge; it only indicates that attempts to imprint the exemption and neutrality of the aspects previously described are not fully effective for the purposes for which they are intended. This is because the text produced has a speaker who is historically and socially inserted and expresses his/her conception of the world when conceiving the ideas of the object s/he intends to investigate. Excessive care with keeping pseudo-impartiality may cause modesty and discursive limitations on the part of researchers and, therefore, result in "censorship" that curbs criticality and the possibility of fully establishing his/her point of view; the form may compromise the essence. Vilela & Junior (2005) state: "the scientist gained the status that was once that of priests, often allowing him/herself to be enticed by the ruling class to justify, with his/her work, the hegemonic and economic interests of this class" and, in our understanding, this reflects on the fabric of these scientists' discourse.

To be accepted as publications, scientific texts are based on reasoning capable of provoking, through argumentation, effects of neutrality and persuasion. The researchers intend that academic peers and other interested parties accept their discourses and academic journals publish them. According to Koch (1999), the ideological relationships of discourse involve subjectivity intrinsic to the power of argumentation; the author considers that "there are no neutral statements and, as a result, argumentativeness is characteristic inherent to the human language" (p. 85). It is conceived that dissemination is one of the ways to give a scientific text the attribute of relevance and persuasion, that is, when a scientific text is published by a journal, it goes through the first stage of a process in which its quality and scientific usefulness are evaluated. This means that the scientific procedure and the arguments it brings convinced/persuaded the evaluators.

Next, we will present the results of a study conducted by Aragão (2016), who interviewed the editors of academic journals in the accounting field to identify their conceptions of scientific discourse in the field. Based on these opinions, we extracted characteristics that significantly helped us to consolidate reflections on the findings and the disclosure of categories that, at that time, characterized the scientific discourse.

Characteristics of the accounting scientific discourse: editors' opinions

Aragão (2016) examined the concept of researchers about the criticality of the scientific discourse disseminated in the Brazilian accounting field. Seventeen editors with experience in Brazilian and international periodicals were interviewed, totaling 593 minutes of recording. These recordings were transferred to the NVivo Program, an environment in which they were categorized and the characteristics were extracted.

According to the interviewees, the criticality of the discourse leads them to conceive it as neutral, logically unstructured, biased, descriptive, superficial, immature, decontextualized, molded, intuitive, or uncompromised (Figure 1).

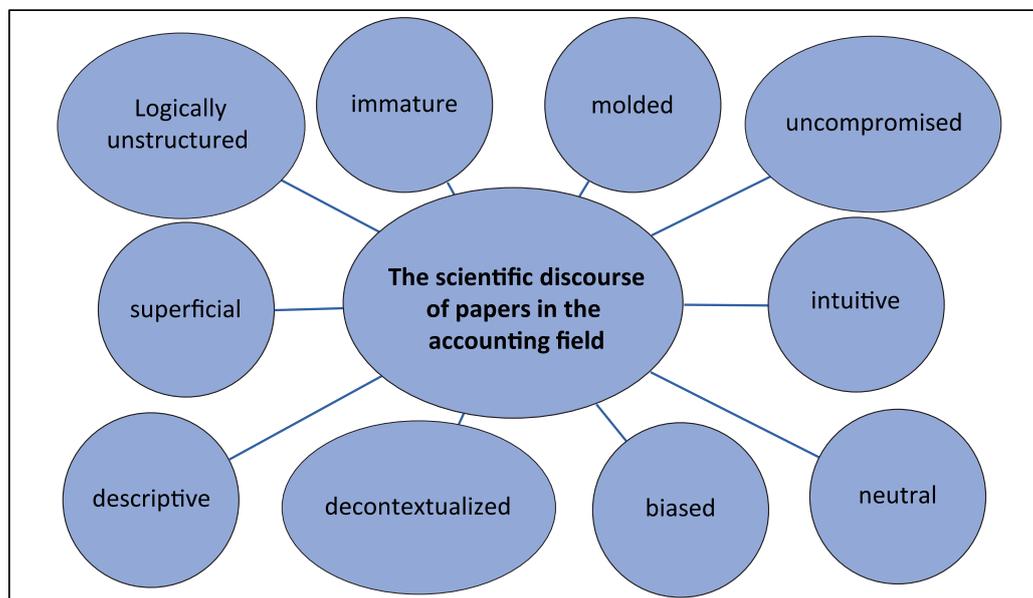


Figure 1. Characteristics of the scientific discourse in the accounting field.

The scientific discourse in the accounting field was considered “neutral” and, according to the statements, this neutrality stems from linguistic exemption and impersonality, characteristics that are expected in genres such as academic writing. However, attention to the rules of the genre produced cannot be confused with reflective exemption arising from a lack of critical positioning of authors when presenting arguments. Impersonality is not the absence of criticality, nor can it be used to justify delegating such a responsibility to the authors cited in the theoretical framework. After all, to be impartial is to present facts as they appear without restricting the opportunity for a deep reflection on the research results. In addition to the term “neutral”, the expression “logically unstructured” and the term “biased” were also used to characterize the discourse of articles.

A logically unstructured text is a text that lacks cohesiveness, that is, the ideas are not fluidly connected and, sometimes, there is an excess of unnecessary terms in the sentences that impair the logical organization of ideas in the statements. The term “biased” was used to refer to a lack of opposition of ideas, the presentation of one point of view only – this is, for example, the case of papers that “force” generalizations, but ignore investigations developed by other researchers when constructing the theoretical framework. Additionally, the author of such a discourse may consider that texts without counterpoints are “comfortable”, given that they comply with what the literature has proclaimed and might lead to the false idea of “security” and “acceptance” by peers.

“Descriptive” and “superficial” were terms also attributed to scientific discourse in the accounting field. The understanding that discourse is descriptive comes from the fact that the papers basically contain reports about phenomena, mainly in the “results” section – where effective intellectual contributions are expected. A recurring example of this situation is found in papers that use statistics and explore it only superficially, producing unnecessary information, as they do not contribute to the written culture in the field. Excessive descriptions and the construction of a theoretical framework based on continuous citations, without the author’s textual intervention, lead to superficial investigations. According to the interviewees, novice researchers and occasional researchers are “excellent” collectors of information, but they do not know what to do to transform data into useful information; this scientific immaturity is also reflected in the way their arguments are presented – there is a certain fear in exposing criticism as if thinking “outside the box” was a transgression, whose punishment was to become marginalized in the scientific world.

The scientific discourse was considered “immature”, “decontextualized”, “intuitive”, “uncompromised” or “molded”. Immaturity stems from two very specific factors: a gap between the necessary and effective time of research and speed in the process of training accounting researchers. It seems that studies do not mature enough to contemplate a detailed examination of findings before they are published - there is a short time between the development of an investigation and its effective publication. This fact is fostered and perpetuated by the pressure imposed by Higher Education Institutions (HEIs) to publish – a fundamental element of their evaluation process. Furthermore, speeding up the training process of accounting researchers might harm the quality of inferences and the potential for contributions because the training steps that interfere with the level of scientific maturity and, consequently, the researcher’s critical attitude, are suppressed.

The scientific discourse in the accounting field was also considered decontextualized. There were reports of studies that distance themselves from the Brazilian social reality and reproduce an international hegemony, given that there is no adherence to the Brazilian social, political, or economic context. It appears that the internationalization of research is a relevant action as a response to globalization, to ensure fronts for the exchange of researchers and their strengthening; however, without losing sight of funding lines pre-established by research organizations. Studies must not follow “fads”, but focus on accounting problems that address the needs of the Brazilian accounting field; otherwise, all cognitive effort will become intellectual and financial waste.

As explained in the previous paragraph, the discourse in the accounting field was considered “intuitive” and “uncompromised”. The aforementioned “intuition” stems from the fact that the arguments concerning the findings are not based on theories or elaborate theoretical frameworks, that is, conclusions boil down to assumptions. When a discourse is seen as “uncommitted”, it means that the investigation has an end in itself. Such productions are not committed to the discourse inserted in the texts because their real justification/motivation is not linked to the social and/or academic spheres; rather, they are responsible only for themselves and with the “publishing machine”. It would be valuable to have studies linked to programs or projects with deadlines consistent with the proposals, and, as research results took place, products were disseminated to interested parties, given their social and academic relevance.

Therefore, the accounting scientific discourse was considered “molded”, since, at a first glance, it is considered coherent because it meets the rules of a certain genre - both in terms of structure and form -, however, after a closer look, it becomes apparent that its content does not arouse interest, nor presents any innovation or contribution that justifies its dissemination to the scientific community.

Final reflections

Reading the previous section may have led readers to question: if the discourse has such characteristics, do scientific articles in the accounting field have any quality? Without losing sight of the subjectivity intrinsic to this question, we should note that this text does not intend to stigmatize or generalize. By presenting here the interviewees' opinions, we fancy encouraging a self-analysis of the discourse we produce and the discourses we promote when we play the role of teachers, researchers, advisors, and evaluators. If we do not adopt this interpretation, we will tend to the presumptuous view that such characteristics are exclusive and, therefore, a "privilege" of our field of knowledge.

The challenge of communicating through writing is, and always will be, a challenge for humanity because individuals susceptible to errors prepare texts. Demo (1995, p. 29) states that "... scientific knowledge is what one seeks to ground on in all possible and imaginable ways, but maintains a critical awareness that one achieves this objective only partially, not by default, but by the fabric that is characteristic of scientific discourse." According to this author, the apparent precariousness of argumentation is a virtue because it takes away from itself the ability to learn and innovate itself.

Researchers need to look upon a non-exclusively technical formation, but essentially critical, reflective, and questioning formation. We are interested in doing it the "best we can" to others and for others, given the scientific knowledge's social function. We have excellent national productions that have been marginalized to the extent that we ignore the intellectual brilliance and seriousness of the scientific process of Brazilian researchers and use only foreign literature to support our studies.

In this sense, developing a text on scientific discourse and communicating the result of Aragão (2016) causes a reflexive discomfort we deem necessary. If the change we promote is limited to samples' types or sizes, or the statistical model, there will be recurrent homogeneous results and the unwanted production of neutral, logically unstructured, biased, descriptive, superficial, immature, decontextualized, molded, intuitive, and uncompromised discourses – productions that cannot and should not be disseminated because they do not effectively contribute to the formation of written culture in the field. Additionally, directing our intellectual effort to the moment of conception of research projects is not enough; we need to pay attention to the previous moment that contemplates the formation of the researcher to avoid decontextualized replications and discourses devoid of contributions from being perpetuated.

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