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# A multimodal discourse analysis of the textual and logical relations in marketing texts written by international undergraduate students

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## Abstract

Thematic progression and the composition of information value contribute to the development of well-structured meaningful text. Discourse-based research of the textual features has been confined to language learning and workplace contexts, and in particular advertising and marketing research. However, no published study has explored and analysed the multimodal textual and the logic-semantic features in tertiary marketing texts. This case study employed a Systemic Functional Multimodal Discourse Analysis (SF-MDA) to investigate and compare thematic progression patterns and composition of information value in five business marketing plan reports. It also aimed to investigate the logico-semantic expansions between the visual semiotic resources and the text surrounding them. The SF-MDA of the marketing plan texts is underpinned by Halliday's (1994) systemic functional linguistics, Kress and van Leeuwen's (1996) composition of information value and Martinec and Salway's (2005) system for multimodal discourse analysis of logico-semantic relations. The findings of the SF-MDA revealed the extensive use of Theme reiteration pattern, followed by linear thematic progression pattern. Although multiple-Theme pattern was minimally employed, disciplinary-specific uses of this pattern in marketing discourse emerged. The findings suggest that the students have managed professional workplace practices by showing their understandings of marketing as part of overall business management. A number of other interesting findings related to textual and logico-semantic relations that exist between the tables and the graphs and the accompanying text were revealed. The SF-MDA of informational choices in the marketing texts extends Kress and van Leeuwen's (1996) functional interpretations of visual artefacts in terms of compositional zones. As the intersemiotic logic-semantic relations between graphs and tables and the orthographic texts surrounding them play a vital role in marketing discourse, tutors can introduce ways of expanding the meaning-making potential in these semiotic resources. Other pedagogical implications for the teaching and learning of writing are presented, particularly in the teaching of English for Business students.

**Keywords:** Business discourse, Marketing discourse, Composition of information value, Thematic progression, Systemic Functional Linguistic (SFL), Multimodal Discourse Analysis (MDA)

## Introduction

Thematic progression and the composition of information value contribute to the development of well-structured meaningful message, thereby providing cohesion within a text. Theme is defined as the “point of departure for the message; it is that which locates and orients the clause within its context” (Halliday and Matthiessen 2014: 64). Theme identifies what the clause is about, and Rheme is the remaining elements of the message that develop the Theme. For example, ‘*The budget*’ in the sentence “*The budget will increase in each period*” is the Theme and the remainder of the sentence is the Rheme. Students’ awareness of thematic progression patterns helps them produce naturally flowing texts, thereby enhancing their language literacy skills. Academic literacies are construed in the present case study as set of socially situated multimodal literacy practices. Halliday’s (1978, 1994) social semiotic approach to language, Systemic Functional Linguistics (hereafter SFL), suits the context of the present study: it views knowledge as the product of ongoing situated social literacy practices, contested around the meaning making processes. SFL sets out the explanation of how humans create meaning of language and various semiotic resources that represent the mode of discourse, a textual feature that will be discussed next.

SFL postulates language as a meaning making semiotic potential that embodies three kinds of language metafunctions: ideational oriented towards the field of discourse and construed by the experiential and the logical meanings, the interpersonal meaning oriented towards the tenor of discourse, and the textual oriented towards the mode of discourse. The textual metafunction weaves the ideational and the interpersonal meanings into a textual whole. Martinec (1998: 162) states that feature selections and structures of the textual meaning “enable the ideational and interpersonal ones to form the cohesive wholes called phases”. Thus, any stretch of written text can be said to be cohesive when it realises the ideational, interpersonal, and textual meanings.

The three language metafunctions provide powerful linguistic research tools for a Systemic Functional Multimodal Discourse Analysis (henceforth SF-MDA) (Alyousef 2013; O’Halloran 2008b, 2009, 2011) of texts: TRANSITIVITY (participants, processes, and circumstances) and conjunctions, MOOD (speech function) and modality (obligation and degree of certainty or usuality), and Theme and Information structure and the non-structural system of Cohesion (reference, substitution and ellipsis). Lea and Street (2006: 373) argue that multimodal analysis aids in theorising “the multimodal nature of literacy, and thus of different genres, that students need to master in order to represent different types of curriculum content for different purposes, and therefore to participate in different activities”.

Due to space constraints, however, the SF-MDA aims to investigate and compare the construal of the textual metafunction in two multimodal data sets that comprised three students’ major assignments and a tutor’s two sample texts on a key topic in the *Integrated Marketing Topics* course, namely a marketing plan. The textual metafunction is construed by thematic progression and the composition of information value in the visual-verbal mode, as they play a major role in the unfolding of multimodal marketing texts. The SF-MDA also aims to investigate the logico-semantic relations between the tables and graphs and the text surrounding them. Garzone (2009: 156) points out that “so far, contributions from linguists specifically dealing with multimodality in business discourse have been relatively few.” As multimodality in business discourse is an

increasingly growing field of research, *Integrated Marketing Topics* course suits the aim of my study since it is one of the foundation courses in the Business of Management (Marketing) undergraduate program. Moreover, insights gained from these analyses may be valuable for English for Specific Purposes (ESP) and English for Business Purposes (EBP) courses. The present study is, to the best of my knowledge, the first of its kind to explore the way international undergraduate business students construct cohesive and logically connected multimodal marketing texts.

**Literature review**

As the SF-MDA aims to investigate and compare the construal of the textual metafunction and the logico-semantic relations in the multimodal marketing discourse, it is pertinent to provide an overview of Halliday’s (1994) Theme and Information Structure systems, Kress and van Leeuwen’s (1996) system for the composition of information value, and Martinec and Salway’s (2005) system for image-text logico-semantic relations.

Theme and Information Structure are the major structural systems within the textual metafunction in Halliday’s (1994) SFL approach since they facilitate the development of a meaningful message, thereby providing cohesion within language. Theme involves three major systems: choice of marked or unmarked Theme, choice of predicated or unpredicated Theme, and choice of Theme type.

An unmarked Theme means “the most typical/usual” (Egins 2007: 318), while a marked Theme refers to “atypical, unusual” choice whereby the Theme in a declarative clause is something other than subject. A marked Theme is a variation of the unmarked whereby focused information is *foregrounded*. The unmarked Theme conflates with the MOOD structure constituent- i.e. Subject (in a declarative clause), Finite (in an interrogative), Predicator (in an imperative), or WH (in a WH-interrogative); the marked Theme conflates with adverbial and prepositional group/phrase to provide circumstantial details about an activity, as in: “*in this market plan of Alfa*, we will include a financial performance from the beginning up until period 9”. The italicised Theme in this example moved to thematic position. Marked Themes add coherence and emphasis to texts through the use of Theme Predication, which includes thematic and informational choices. Clauses with predicated Themes always have *it + verb be + theme* and the non-

**Table 1** Theme types

Topical theme	Participant
	Process
	Circumstance
Interpersonal theme	Vocatives (e.g., <i>John!</i> , <i>Madam!</i> , ...)
	Modal or comment adjuncts (e.g., <i>surely</i> , <i>probably</i> , <i>usually</i> , ...)
	Finite elements (e.g., <i>modal auxiliaries</i> , <i>‘be’ auxiliary</i> , ...)
	WH-question words (e.g., <i>why</i> , <i>who</i> , <i>what</i> , <i>where</i> , <i>how</i> )
Textual theme	Continuatives (e.g., <i>well</i> , <i>yeah</i> , ...)
	Conjunctions (e.g., <i>and</i> , <i>or</i> , <i>but</i> )
	Conjunctive adjuncts (e.g., <i>then</i> , <i>therefore</i> , <i>because</i> , <i>although</i> , ...)
	Wh-relatives (e.g., <i>which</i> , <i>who</i> , ...)

predicated agnates: e.g. “*It was 2 years ago that he* quitted smoking”/“*He* quitted smoking 3 years ago”.

There are three different Theme types (Table 1): topical, interpersonal and textual. All clauses contain a topical Theme, whereas interpersonal and textual Themes are optional. Topical Themes can be ellipsed in clauses that form a hypotactic relation. A hypotactic relation is set up when a dependent clause is connected to an independent clause by a conjunctive device. For example, the following sentence has two topical themes, “our plant capacity” in the first clause and an ellipsed one in the second, in addition to the textual theme ‘and’: “*Our plant capacity* is expected to experience a growth *and* will require re-assessment and evaluation of our current manufacturing capacity”.

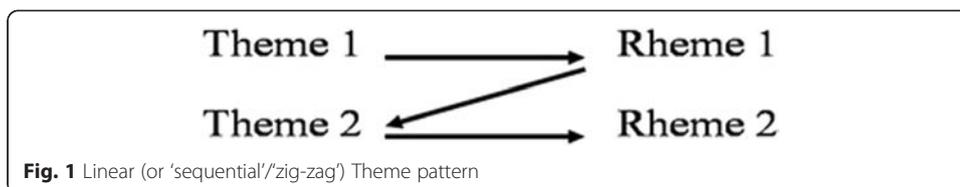
The first thematic progression pattern, Theme reiteration (or constant Theme) pattern, reiterates or maintains the Theme focus rather than developing it. Another thematic pattern is the linear (or ‘sequential’/‘zig-zag’) pattern, in which information placed in Rheme position is packaged in a subsequent Theme, as illustrated in Fig. 1.

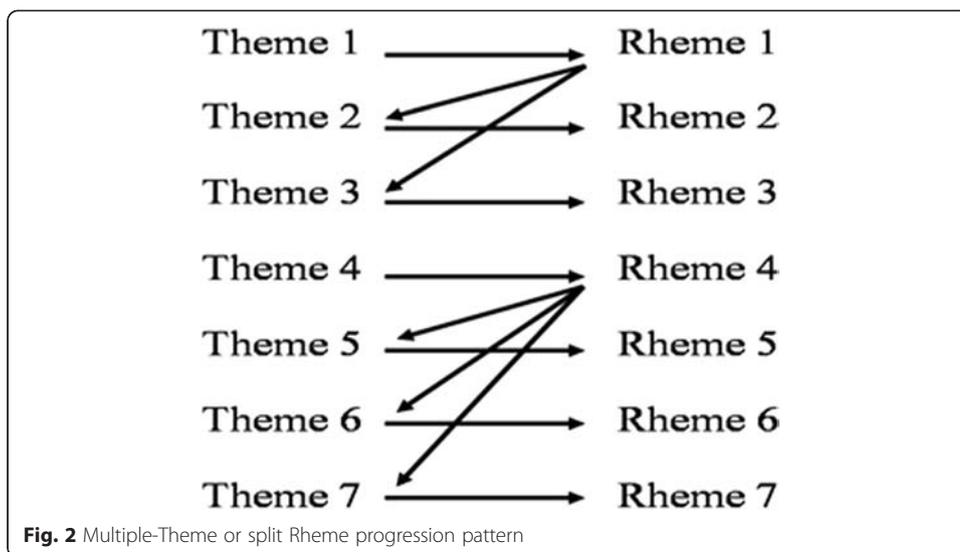
The cumulative development of Theme in this pattern makes a text cohesive through the use of newly introduced ideas. The theme in a subsequent clause is picked up from the Rheme of the previous one. A third form of thematic progression is referred to as the multiple-Theme (or fan) pattern or split Rheme progression pattern (Fig. 2).

A Rheme may involve a number of different pieces of information, each of which may be picked up and used as the Themes in subsequent clauses. Theme/Rheme conflates with the information focus functions of Given/New.

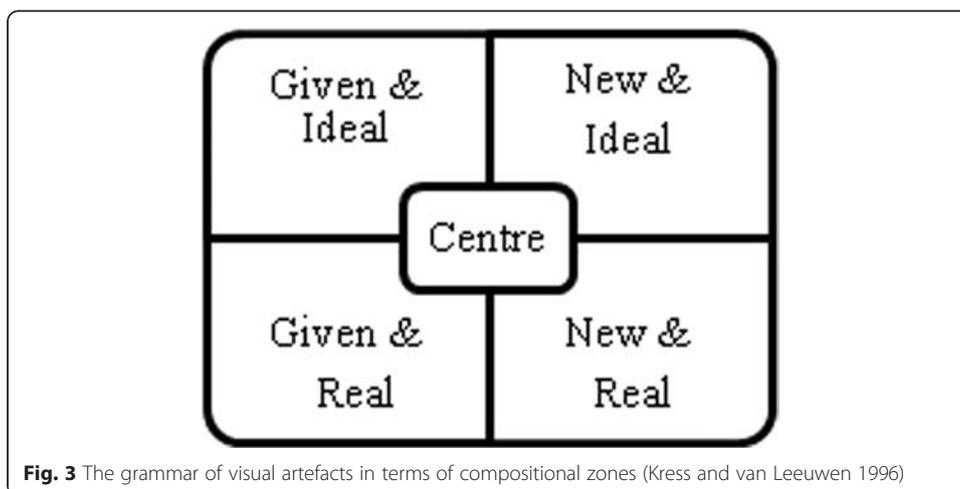
The system of Information Structure consists of two functional elements, Given (or Known) and New, that are marked off in speech by tone or a pitch contour. New information is typically marked by tonic prominence since it refers to “what is new or unpredictable” and, therefore, carries the information focus; Given information precedes New information, and it refers to “what is already known or predictable” (Halliday and Matthiessen 2014: 89). Given information is shared by the reader/writer or speaker/hearer. As the present study is concerned with written texts, the phonological indices of the Information Structure system were not investigated in the present study; instead, Kress and van Leeuwen’s (1996) system of the composition of information value is employed in the analysis of the textual organization in tables and graphs.

In his book *The Language of Displayed Art*, O’Toole (1994) was the first to utilise SFL in multimodal discourse analysis (MDA). Kress and van Leeuwen (1996) were the first to outline methods for the analysis of the textual layout in images by proposing three main systems of meaning-making potential: composition, framing and salience. The first system is achieved through the principle of information value compositional zone layout (Fig. 3), which is presented in terms of zones: Centred vs. Polarised, Circular, Mediator composition, horizontal (or left-right) Given-New and vertical (or up-down) Ideal-Real compositions (or dimensions).





A Centred composition is perceived by some element(s) appearing in the centre, whereas a Circular refers to a composition which includes non-central elements that are spatially spread around the centre. A Mediator composition forms a bridge between dissimilar non-central elements. The second system, framing, is expressed through visual framing, whereas the salience system is realised through salience features. The semiotic potential of visual framing is the separation of elements by frame-lines, pictorial framing devices, empty spaces, and so on. Finally, salience attracts a reader’s attention through the semiotic resources of position, size, tonal value or colour, sharpness, and so on (van Leeuwen 2005a). Bateman (2011: 52) presses the need for “more empirically grounded analysis of a broader range of multimodal documents” in order to verify or disprove Kress and van Leeuwen’s interpretations of the composition of information value. Following Bateman’s (2011: 52) claim, it is essential to investigate Kress and van Leeuwen’s functional interpretation of Given-New/ Ideal-Real to find out if these ‘technical labels’ are capable of bringing “a concrete, readily verbalised meaning to the interpretation” of the marketing multimodal texts.



The SF-MDA of the composition of information value in terms of Given-New and Ideal-Real lends itself to the investigation of the logico-semantic image-text relations that construe these artefacts. Martinec and Salway (2005: 339) state, systemic functional semiotics is “the one theoretical framework whose followers have concerned themselves with [intersemiotic] relations between images and texts”. Martinec and Salway (2005) system for image–text logico–semantic relations is based on Halliday and Hasan’s (1976) three main sub-types of expansion in texts: elaboration, in the case when a mode (image) clarified the other (text), extension, if images added information to texts, and enhancement, if images prompted information such as how, when, where, or why the text was taking place. In elaboration relation, the same participants, processes and circumstances are depicted and referred to. In extension, images add new but related information is referred to or depicted. Finally, in enhancement relation, related temporal, spatial or causal information is provided. What follows is a review of the literature which takes SFL and multimodal communication and representation into account.

Discourse-based research of the textual features has been confined to language learning (Ebrahimi and Ebrahimi 2012; Jalilifar 2010; Medve and Takač 2013; Mellos 2011) and workplace (Bargiela-Chiappini 2009; Camiciottoli 2010; Clatworthy and Jones 2001; Fitchett and Caruana 2015; Forey 2002; Thomas 1997) contexts, and in particular advertising and marketing research (Ardley and Quinn 2014; Copley 2010; Kim et al. 2014; Oakes and Oakes 2012). Fitchett and Caruana (2015), for example, reviewed the development of studies in marketing and consumer research. Thomas (1997) investigated thematic progression in a series of management messages in the annual reports of a company. The results highlighted significant decrease in the use of the personal pronoun ‘we’ from 1984 to 1988, along with a corresponding increase in the use of inanimate nominal groups as themes. Camiciottoli (2010) investigated discourse conjunctive devices in financial disclosure texts. The findings indicated that the pragmatic use of disclosure influences the interpretation of the message. Similarly, Forey (2002) investigated the function performed by Theme in workplace texts, which included 30 memos, 22 letters and 10 reports. Marked Theme played a crucial role in representing the workplace as a depersonalised, material world. The interpersonal Theme was realised by similar features across the three types of texts. Clatworthy and Jones (2001) investigated the effect of thematic structure on the extent of readability variability in 60 chairman’s statements. The findings showed that the introduction was systematically easier to read than other parts of the statement, contradicting prior objective research on accounting narratives. The results indicated that the thematic structure in the statement was a key driver of the variability of annual report readability.

Some studies conducted discourse analysis and interviews to identify key themes in marketing workplace discourse. For example, Ardley and Quinn (2014) examined the perceptions of senior marketers in regards to their approaches to the development and implementation of marketing plans. The findings suggest that senior marketers written plans function as cues and guides, rather than prescriptive actions which stifle creativity and innovation. A diverse breadth of language and ways of enacting contextual tasks and accomplishing goals is what characterises marketing activities. This view contrasts with Lee’s (2005) and Oakes and Oakes (2012) view that the sequential steps in market planning model create a sense of order. Along similar lines, Copley (2010) conducted a discourse analyses of 14 interview exchanges to investigate the ways in which marketing is

seen and conducted in Sales and Marketing Executives (SMEs) by SME principals and support agency practitioners in England. The findings identified key themes, which indicate the need to include critical marketing issues when considering the nature of SME marketing, which challenges accepted notions of orthodox and relational SME marketing. Oakes and Oakes (2012) argue that the rhetorical use of verbal and visual metaphor to enhance legitimacy in accounting and marketing suggest a strong link between them.

Whereas multimodal communication research in tertiary contexts has been confined to mathematics (de Oliveira and Cheng 2011; Guo 2004; O'Halloran 1996, 2000, 2004, 2005, 2008a, 2009), history (North 2005), science and computing (AlHuthali 2007; Alshammari 2011; Drury et al. 2006; Hsu and Yang 2007; Jones 2006), journalism and media (Hawes 2015), and nursing (Okawa 2008), SFL-based investigations of tertiary business discourse were limited to a few studies (Alyousef 2013, 2015a, 2015b; Alyousef and Alnasser 2015a, b; Alyousef and Mickan in press). Hawes (2015) for example, investigated and compared thematic progression in professional journalists' texts with those of comparable length written by 18 international students in a pre-MA course, Inter-Communication. The findings suggest teaching the principles of thematic progression, particularly to non-native speakers of English. Okawa (2008) investigated the process of constituting academic literacy practices of a Japanese first year nursing student. She employed SFL in the analysis of texts to investigate, respectively, discourse at the epistemological level and texts at the lexico-grammatical level. The findings showed that discipline-specific knowledge is acquired through socialisation into a particular discipline. Whereas Alyousef (2013) examined the experiential meanings within the multimodal finance texts, Alyousef and Mickan (in press) investigated the ideational meanings in management accounting texts. Along similar lines, Alyousef and Alnasser (2015a, b) investigated the use of cohesive devices in a tertiary finance and management accounting texts. The findings revealed that lexical cohesion is the most common resource for cohesion in the two Business texts, and in particular repetition of the same lexical items, followed by reference. Theme reiteration is used to define the numerical values in the tables. Alyousef (2015a) employed an SF-MDA of Theme and the composition of information value in tertiary finance texts that encompassed tables and graphs. The findings showed the high frequency of Theme reiteration pattern, the rare occurrence of linear Theme pattern, and the minimal use of multiple-Theme pattern. In a similar way, Alyousef's (2015b) investigation of management accounting texts revealed the frequency of Theme reiteration and the linear pattern. The present study aims to contribute to this line of research by investigating a key topic in tertiary multimodal marketing texts.

Having presented an overview of the literature relevant to the present study, next I describe the data and method of analysis.

### **Data and method of analysis**

The corpus is composed of three students' major assignments (13,664 words) and a tutor's two sample texts (6949 words) written in English on a key topic in the *Integrated Marketing Topics* course, namely a marketing plan. The students were enrolled in the Business of Management (Marketing) undergraduate program, and they were given the pseudonyms Nura, Hind, and Zohoy. The five texts were comparable since the main topic underlying the tasks was similar.

The SF-MDA of the two data sets is based on the theoretical tools of Halliday and Matthiessen's (2014) Theme system and Kress and van Leeuwen's (1996) system of the composition of information value. As marketing texts are multimodal, I employed Martinec and Salway's (2005) system for the investigation of image-text intrasemiotic (within a visual semiotic mode, a table/graph) and intersemiotic (across a visual semiotic mode and the text surrounding it) logico-semantic relations. These tools seem to be suitable for the purpose of this study because they reveal the textual and the logical configurations made at the intersection of tables and graphs and the accompanying texts.

Following Halliday and Matthiessen (2014), independent clauses in tables and graphs were numbered and annotated in order to calculate the frequency of occurrence of each Theme type across the two data sets. I utilised the students' intuitive understandings or the intended reading paths (van Leeuwen 2005b) of the graphs and tables in order to transcribe and annotate the frequency and the nature of Theme patterns and the composition of information value. Ellipsed experiential Themes were included in the SF-MDA. Instances of implicit Theme patterns in the tables and graphs were italicised and placed in square brackets, whereas implicit finites in Rheme position were placed in square brackets. Numerical values in the tables were annotated as New if they were not provided in the assignment task sheet.

Consideration is given to validity and reliability, which are crucial features of all research. Reliability was achieved through iterative cross-checking of the analyses, followed by member checking agreement to verify the annotations of thematic patterns. As for validity, I calculated the percentage for the frequency of occurrence of each Theme pattern per the total instances of Theme patterns in a text. This was calculated by dividing the sub-total number of occurrences of each pattern by the total number of occurrences of the overall Theme patterns and then multiplying this number by 100. The percentage total adds up to 100 %, equivalent to the total number of Themes. The use of numerical/quantitative data in this study aims to make statements such as "higher," "fewer," and "most" more precise.

What follows is the findings and the discussion of the SF-MDA of marketing texts.

## **Results and discussion**

This section presents and discusses the findings of the SF-MDA of market planning texts, including an overview of the context of the study.

### **An overview of context**

Students were required to engage in workplace practices by developing a business marketing plan report to show their understanding of marketing, their ability to comprehensively analyse their environment, and their creative marketing oriented solutions and written communications. The terms marketing plan and market planning (and more generally business planning) are used interchangeably to refer to "a technology, a set of techniques and activities, that assists an organization in achieving an appropriate alignment of external environment and internal capabilities in order to achieve a desired outcome" (Pulendran et al. 2003: 478). So businesses need a marketing plan report since it details the analysis, ideas, and plans, linked to what one wants to do with the company. A marketing plan report also communicates the substance of the marketing effort (and the professionalism of its author) to other areas of the organization.

Whereas Nura achieved the highest mark, 81 out of 100, Hind and Zohoy's marks were 72 and 75 respectively. The word limit for this individual major assignment is 3000 words. This assignment is allotted 40 % of the total mark for the course. Table 2 outlines the key statistics of the three students' texts and the tutor's two sample texts. This includes word count, and the number of tables and graphs:

All the four participants used tables and graphs in the analyses of their products and to assist them in making appropriate decisions. Nura and Zohoy's texts far exceeded the other texts in terms of the number of words, whereas Nura used only two tables compared to the other texts. Nura preferred to include most of her tables in the appendices, while presenting and discussing her findings in the text. This may explain the reason for exceeding the required number of words by 80 %. The five texts encompassed 37 tables and 11 graphs. The total number of tables and graphs in the two data sets was almost the same. These semiotic visual modes achieve a number of functions, as presented in the SF-MDA.

**SF-MDA findings and discussion**

Table 3 shows thematic progression frequencies for each pattern and the percentages equivalent to the total number of thematic units. It compares the use of thematic progression patterns in the students' texts and the tutor's two sample marketing plans, both in the orthographic texts and the tables and graphs. The SF-MDA of thematic progression patterns in the five marketing plan texts revealed the extensive use of Theme reiteration pattern in the two data sets, followed by linear pattern. Multiple-Theme pattern was minimally used in the two data sets.

The SF-MDA showed that whereas Theme reiteration mostly occurred in the students' tables and graphs (55.80 %), its occurrence in the tutor's orthographic texts (46.45 %) was higher. This may be mainly ascribed to the fact that most of the numerical values in the tutor's tables were absent. As these semiotic resources were presented to the students as a sample, it is natural to leave the value cells blank. The aim of the tutor's two sample texts is to present to the students the rhetorical structure of a marketing plan and what is expected from them to write in each section. As a result, the tutor's total word count in the tables and the graphs was 65 % below the students (Table 2). This may perhaps explain the significant difference between the students' texts and the tutor's in terms of the use of theme reiteration. Overall, Theme reiteration comprised over 72 % of thematic progression patterns in the two data sets (Table 3). This finding is in line with a number of studies (Alyousef 2015a, b; Ebrahimi and Ebrahimi 2012; Li and Fan 2008) Examples of Theme reiteration pattern are shown in Table 4 (reiterated experiential Themes are italicised).

**Table 2** Key statistics of the three students' texts and the tutor's two sample texts

	The students				The tutor			Sub-total Students & Tutor
	Nura	Hind	Zohoy	Total	Text 1	Text 2	Total	
Text word count	4866	2414	4353	11,633	2372	3893	6265	17,898
Visuals word count	553	609	869	2031	269	415	684	2715
Word count	5419	3023	5222	13,664	2641	4308	6949	20,613
Number of tables	2	9	9	20	9	8	17	37
Number of figures	3	1	2	6	2	3	5	11

**Table 3** The frequency and percentage of thematic progression patterns in the three students' texts and the tutor's two sample texts

Thematic progression type	Semiotic resource	Students								Tutor						Sub-total	
		Nura		Hind		Zohoy		Total		Text 1		Text 2		Total		Freq	%
		Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%		
Reiteration (or parallel)	Text	65	30.80 %	32	16.08 %	49	14.90 %	146	19.76 %	47	52.22 %	25	38.46 %	72	46.45 %	218	24.39 %
	Visual	75	35.55 %	118	59.30 %	220	66.87 %	413	55.80 %	5	5.56 %	8	12.31 %	13	8.39 %	426	47.65 %
	Text-Visual	140	66.35 %	150	75.38 %	269	81.77 %	559	75.64 %	52	57.78 %	33	50.77 %	85	54.84 %	644	72.04 %
Linear (or zig-zag)	Text	64	30.33 %	47	23.62 %	58	17.63 %	169	22.87 %	35	38.88 %	23	35.38 %	58	37.42 %	227	25.39 %
	Visual	0	0.00 %	0	0.00 %	0	0.00 %	0	0.00 %	0	0.00 %	0	0.00 %	0	0.00 %	0	0.00 %
	Text-Visual	64	30.33 %	47	23.62 %	58	17.63 %	169	22.87 %	35	38.88 %	23	35.38 %	58	37.42 %	227	25.39 %
Multiple-Theme	Text	7	3.32 %	2	1.00 %	2	0.60 %	11	1.49 %	3	3.34 %	9	13.85 %	12	7.74 %	23	2.57 %
	Visual	0	0.00 %	0	0.00 %	0	0.00 %	0	0.00 %	0	0.00 %	0	0.00 %	0	0.00 %	0	0 %
	Text-Visual	7	3.32 %	2	1.00 %	2	0.60 %	11	1.49 %	3	3.34 %	9	13.85 %	12	7.74 %	23	2.57 %
Sub-total		211	100 %	199	100 %	329	100 %	739	100 %	90	100 %	65	100 %	155	100 %	894	100 %

**Table 4** Examples of theme reiteration pattern in the two data sets

	Text No.	Theme			Rheme
		Textual	Interpersonal	Topical	
Students	Nura			Alec price strategy	is to produce high safety vehicles...
				<i>The other strategy</i>	is to counter balance with product development.
	Hind			<i>The company</i>	can research and develop our product to increase the customer satisfaction.
				<i>Our company</i>	will develop the capacity of technology in the style and safety features in our vehicle.
				<i>Amazing car</i>	has strong competitive force in the vehicle market,
	Zohoy			Currently our total corporate advertising budget	is \$164 million,
	but		<i>the budget</i>	will increase in each period after our company upgrade our cars.	
Tutor	Text 1			These active consumers	represent a demographic group of well-educated and successful individuals;
				<i>they</i>	are single or married and raising families.
	Text 2			Canterbury Renovations understand that the internet	is a powerful marketing tool
		so		<i>they</i>	are creating a website as an electronic brochure.

Instead of repeating the clause “Alex price strategy” in the following one, Nura writes “the other strategy”, using the reference word “other” in order to link this clause with the previous one, thereby making her text more cohesive. Hind employs the topical Themes ‘Amazing Car’ and ‘company’ interchangeably to refer to the same entity. All the participants used inanimate nominal groups as topical themes. This finding is in line with a number of studies (Alyousef 2013; Alyousef and Mickan in press; Iedema 2000; Thomas 1997). Nura and Zohoy used bullet points to list down, respectively, the marketing and product objectives for Alec and customer groups, thereby making Theme reiterations and other elements implicit, as shown below (implicit Themes are italicised and placed in square brackets; implicit finites in Rheme position are placed in square brackets).

The marketing and product objectives for Alec next 4 years (Th) are: (Rh)

- [*The first objective*] [is] Continuing to focus on consumer research.
- [*The second objective*] [is] Aim to increase market share ...
- [*The third objective*] [is] Increase Alec technology capability ...
- [*The fourth objective*] [is] Increase net margins ...
- [*The fifth objective*] [is] Increase contribution margin ...
- [*The sixth objective*] [is] To achieve 72 % brand awareness in the economy market ...
- [*The last objective*] [is] Increase inventory days ... (Nura’s text)

Currently (Text Th), Efficient Motors vehicles (Th) are being purchased by many customer groups (Rh); these (Th) predominately include (Rh):

- [*The first customer group*] [are] Families (2F) and high income earners (4F) ...
- [*The second customer group*] [are] Singles (3U) and enterprisers (5U) ...
- [*The last customer group*] [are] Singles (3T) and value seekers (1T) ... (Zohoy's text)

The topical Theme “marketing and product objectives for Alec” is implicitly reiterated seven times to draw readers’ attention to focal points. Bullet points grammatically truncate (or encode) ensuing Theme reiterations and the relational identifying or attributive clauses, which link the Rheme with the Theme through the use of verb *be*. This finding is in line with Nathan’s (2013) genre-based study of a corpus of 53 marketing and marketing management case reports written by native and non-native post-graduate students at a UK university. These tools could make recall easier and, in turn, “facilitate the transition from prescription to action” (Chiapello and Fairclough 2002: 198). Although Hind used bullet points in this pattern, she did not employ structural condensation to encode meanings in the most economical manner.

However, there are many different points also risk to competitors.

- Financial position
  - The Amazing Company has a greatest research and development expend...
  - *The Amazing Company* High sales value which is 24,236 (mill.) ...
- Dealer and largest network
  - *The Amazing Company* has lowest firm preference percentage ...
  - *The Amazing Company* has highest number of contribution dealer, ...
- Vehicle Class
  - *The Amazing Company* is having a good market share value ...

Hind did not avail from the powerful means of bullet points, as she preferred to reiterate the topical Theme “The Amazing Company” to provide additional information, rather than focusing on the different pieces of information that are related to the company- i.e. financial position, dealer and largest network, and vehicle class. Zohoy used bullet points to present the objectives of his marketing plan, in addition to the implementation plan for his company Efficient Motor. The tutor used bullet points and numbered lists in Text 1 to present his marketing plan goals. The findings of the SFMDA revealed instances of imperatives in the section entitled “Corporate objectives and goals”, which are typically treated as themes. The imperative is the only type of clause in which the Predicator (the verb) is regularly found as unmarked theme (instances of Theme reiteration are italicised).

Increase the sales/deals from \$54.6 to \$60 by period 8 in the north, east, west and south. *Increase* budget for advertising from \$210 million to \$400 million and promotion from \$100 million to \$200 million by period 9. (Hind's Text)

- Increase overall dealer ratings 7 to 75 % by period 8.
- *Increase* firm preference by 4.1 to 22 % by period 9.
- *Increase* MSRP from \$20,199 to \$20,899.

- *Increase* \$5 million in advertising (from \$80 million to \$85 million). (Zohoy's Text)
- *Financial Goals*
  1. Obtain financing to expand manufacturing capabilities, increase distribution, and introduce two new product lines.
  2. Increase revenues by at least 50 % each year.
  3. Donate at least \$25,000 a year to conservation organizations. (Tutor's Text 1)
- *Nonfinancial goals*
  4. Introduce two new product lines—customized logo clothing ...
  5. Enter new geographic markets, ...
  6. Develop a successful Internet site, ...
  7. *Develop* its own conservation program ... (Tutor's Text 1)

The tutor used diversified commands, such as “*create* a newsletter to go out monthly to customers”, “*offer* business card magnets to real estate agents”, and “*add* a survey to the website”, which in turn minimizes theme iteration instances. In addition, the tutor minimally employed imperative clauses in Text 2.

All the two data sets included textual Themes that expand a proposition, conjunctions that link two clauses through paratactic (equal status) relations or subordinate two clauses through hypotactic (unequal status) interdependency nexus. A paratactic relation is set up when two or more independent clauses are connected by conjunctive linking devices (such as *and*, *or*, *either*, *neither*, *but*, *yet*, *so*, *then*), while a hypotactic relation is set up when a dependent clause is connected to an independent (dominant) clause by a conjunctive binding device (such as *when*, *while*, *before*, *after*, *until*, *because*, *if*, *although*, *unless*). These two types of relations are illustrated below (topical Themes are italicised, implicit topical Themes are italicised and placed in square brackets, linking devices are underlined, and binding devices are in bold):

- 1- The total sales (Th) were \$39,547,000 in the last 5 years, and *our current market share* (Th) is 64.3 % (Rh). (Nura's Text)
- 2- *The economy situation in the next years* (Th) shows there is growth in the industry expected and *which* (Th) will provide good environment for vehicle sales (Rh). (Nura's Text)
- 3- However, *dealer discount* (Th) will increase from 12 to 14 % by the end of period 9 as we (Th) believe (Rh) the increase in discount (Th) will increase dealer rating (Rh). (Zohoy's Text)
- 4- *We* (Th) are not going to increase too much on advertising budget (Rh) in order [*for us*] (Th) to be profitable in 1T market (Rh). (Zohoy's Text)
- 5- *They* might (Th) not be experts at the sports (Rh) they (Th) engage in (Rh), but *they* (Th) enjoy themselves outdoors (Rh). (Tutor's Text 1)
- 6- *In just three years*, (Th) Blue Sky has built some impressive strengths (Rh) while [*Blue Sky*] (Th) looking forward to new opportunities (Rh). (Tutor's Text 1)
- 7- Currently, *they* (Th) are offering bathroom renovations (Rh), but *they* (Th) plan on extending into kitchen renovations and extensions as well (Rh). (Tutor's Text 2)

- 8- *West Homes* (Th) is too far away to threaten Canterbury Renovations' projected customer base (Rh), but [*they*] (Th) need to be monitored in case they expand eastwards (Rh). (Tutor's Text 2)

Writers use conjunctions in writing to link clauses and to signpost the way for their readers. Conjunctions tie a message to the immediate context of the preceding clause. They are, therefore, crucial for expressing the logical relations between the clauses. For example, the conjunctive devices in examples 1–8 develop on the meaning of another preceding clause in terms of cause ('in order to', and 'as'), manner ('while'), addition ('and'), and variation ('but'). The second topical theme 'for us' in Zohoy's second example is inserted between square brackets as it is ellipsed and was recovered from the first one. Anaphoric ellipsed topical Themes occur in clauses that form a hypotactic relation. The subject of the second clause is implicit and it is recovered from the first sentence. The thematic complement in the tutor's text (sentence 6) is marked because the topical theme is not subject, a prepositional phrase functioning as an adjunct: "*In just 3 years*, Blue Sky has built some impressive strengths". It provides orientation or a contextual frame (Davies 1997) for the message to follow. The marked Theme conflated with the prepositional phrase in a declarative clause to provide circumstantial details about time. As Halliday and Matthiessen (2014) argue, marked Themes have the potentiality of being subjects since they are nominals but have not been selected subjects; yet they are thematic since they are *foregrounded* as the Theme. The second topical theme 'Blue Sky' in the tutor's text is ellipsed.

Linear (or zig-zag) and multiple-Theme patterns were confined to the written texts. The use of the former pattern was higher in the tutor's text than in the students, 37.42 and 22.87 % respectively. Overall linear Theme pattern was the second most highly occurring pattern in the two data sets (>22 %), compared with multiple-Theme pattern (<8 %). The high use of this pattern contrasts with Alyousef's (2015a, 2015b) studies, <0.60 and <8.50 % respectively. Multiple-Theme pattern was used by the participants to explain and provide further details related to the market plan. The tutor's text in the present study more often included instances of this pattern than did the students, 1.49 and 7.74 % respectively. This highlights the importance of this pattern in marketing plan texts. Although the rare occurrence of multiple-Theme pattern in the students texts corresponds with the results in Alyousef's (2015a) study of finance texts (<2.50 %), it contrasts with Alyousef's (2015b) study of management accounting texts which lacked the occurrence of this pattern. All the two data sets employed non-defining relative clauses with the pronouns 'which', 'who', 'that' 'more' and 'this' to give more information about a proposition (a thing) or a person in the previous clause. These elements serve two functions: as a marker of some special status of the clause (i.e. textual) and as an element in the experiential structure (i.e. topical) (Alyousef 2015a). Examples of linear Theme pattern are shown in Table 5.

The tutor employs a non-defining relative clause with the pronoun 'more' to provide information related to the proposition of adding new logos and slogans. Such clause types are typically separated from the rest of the sentence by commas, semicolons, or parentheses. The clause "At the beginning ..." is a non-finite hypotactic enhancing clause acting as a Circumstantial Adjunct.

**Table 5** Examples of linear Theme pattern in the two data sets

Text No.	Theme			Rheme	
	Textual	Interpersonal	Topical		
Students	Nura		Our firm dealer rating of 63	is low <i>compared to competitors as firm C,</i>	
				which	has the highest rate of 69,
	Hind		Alfa car		has achieved <i>some advantages in excess of competitors</i>
				which	are creating <i>a different point</i>
	Zohoy	Therefore,		that	relates to the company.
				Estruck	will focus on <i>the IT segment</i>
				which	consists of Value Seekers.
			Materials cost and labour cost		are predicted to <i>increase in period 6,</i>
				which	will increase the production cost
			and		decrease net income
Tutor	Text 1	At the beginning,		there would be ten new logos and five new slogans;	
				more	would be added later.
	Text 2	as		The firm has not yet determined whether it	would be beneficial to sell through a major national chain such as <i>REI or Bass Pro Shops,</i>
				these outlets	could be considered competitors.
				Canterbury renovations staff	will all wear a work shirt with the business logo on the left pocket.
				This	will identify them as part of Canterbury Renovations
				Canterbury Renovations	provides materials such as timber, tiles, paint and plaster as part of their renovations services.
				All of the materials selected	will be of the best available quality suitable for the purpose.

The use of multiple-Theme pattern by Nura and the tutor (Text 1) was almost the same, 3.32 and 3.34 % respectively. The use of this pattern by Hind and Zohoy was 1 % or below. It is not surprising to find Nura employing these cohesive resources as she had received the highest mark. The use of multiple-Theme pattern in Nura text is shown below (information derived from Rheme is underlined, Themes are in italics).

- 1- Alec has some problems that need to be taken into account in making decisions. *One of these* is the need to keep our high market share and stay leader in the 2E market. In addition, *low capacity production* requires consideration. (Nura’s Text)
- 2- The reason behind our high performance in the economy market is that the vehicle satisfies 2E needs better than the competitor in terms of bigger size vehicle, higher performance horsepower (HP), and high safety. *Our safety* exceeds competitor by 1 and the quality is the same. Alec is better in safety and *the vehicle size* is larger and *the performance HP* is higher. (Nura’s Text)

- 3- The main target markets for Alec are 1E and 2E. *In 2E market*, Alec is doing well in the market. ... *1E* is -5 % and *2E demand* is 0 %, ... Moreover, *2E* is the best market for Alec to stay in the future, .... (Nura's Text)
- 4- I decided to focus on advertising and promotion in order to enhance salience and generate awareness. *Another reason for my focus on advertising* is to promote the new product development and positive image of Alec. *Promotions* increased from \$30 to \$35 million. (Nura's Text)
- 5- There are two distinctive assets of Alec which help consumer easily identify offering and build brand salience. Finally, *safety attribute* are higher than the competitor. ... Secondly, *bigger size vehicle and high HP* than competitor. (Nura's Text)

The prepositional phrase “*In 2E market*” in Nura's text (Sentence 3 above) is a marked Theme, and it provides a contextual frame. Eggins (ibid: 320) argues that “skillful writers and speakers choose marked Themes to add coherence and emphasis to their text” through the use of Theme Predication, which includes thematic and informational choices. The tutor used multiple-Theme pattern in order to describe the qualifications of Blue Sky Clothing's entrepreneurs, Lucy Neuman and Nick Russell, and their experiences (Excerpt 1). He also used this pattern to discuss the reasons underlying his positive outlook for the industry in general and Blue Sky in particular (Excerpt 2), and to present the key features of customized clothing items, which Blue Sky intends to introduce over the next 5 years (Excerpts 3–4).

- 1- Blue Sky Clothing was founded 3 years ago by entrepreneurs Lucy Neuman and Nick Russell, *Neuman* has an undergraduate degree in marketing and worked for several years in the retail clothing industry. *Russell* operated an adventure business called Go West!, which arranges group trips to locations in Wyoming, Montana, and Idaho, before selling the enterprise to a partner. *Neuman and Russell*, who have been friends since college, decided to develop and market a line of clothing with a unique—yet universal—appeal to outdoor enthusiasts. (Tutor's text 1)
- 2- The outlook for the industry in general—and Blue Sky in particular—is positive for several reasons. *First, consumers* are participating in and investing in recreational activities that are near their homes. *Second, consumers* are looking for ways to enjoy their leisure time with friends and family without overspending. *Third, consumers* are gaining more confidence in the economy and are willing and able to spend more. (Tutor's text 1)
- 3- While all of the companies listed earlier can be considered competitors, none offers the kind of trendy, yet practical products provided by Blue Sky—and none carries the customized logos and slogans that Blue Sky plans to offer in the near future. In addition, *most of these competitors* sell performance apparel in high-tech manufactured fabrics. With the exception of the fleece vests and jackets, *Blue Sky's clothing* is made of strictly the highest quality cotton, so it may be worn both on the hiking trail and around town. Finally, *Blue Sky products* are offered at moderate prices, making them affordable in multiple quantities. For instance, *a Blue Sky T-shirt* sells for \$15.99, compared with a competing high-performance T-shirt that sells for \$29.99. *Consumers* can easily replace a set of shirts from one season to the

next, picking up the newest colors, without having to think about the purchase.  
(Tutor's text 1)

- 4- Over the next 5 years, Blue Sky plans to expand the product line to include customized clothing items. *Customers* may select a logo *that* represents their sport—say rock climbing. Then *they* can add a slogan to match the logo, such as “Get over It.” *A baseball cap with a bicyclist* might bear the slogan, “Take a Spin.”  
(Tutor's text 1)

The tutor used the temporal conjunctive adjuncts ('first,' 'second,' and 'third') to expand (or enhance) the meaning in a preceding clause in terms of time. The tutor also employed multiple-Theme pattern in Text 2 (Appendix) in order to list down, in bullet points, the assumptions through which the plan was based on, the objectives, and the recommendations, which included strengths, weaknesses, opportunities, and threats (SWOT) of Canterbury Renovations Company. This pattern was also used to list key issues from the SWOT analysis and the main findings of competitor analysis. *Canterbury Renovations* is employed as the topical Theme in four instances (Appendix) to mention aspects related to marketing strengths, improvements, ways to overcome threats, and the main competitors.

*Canterbury Renovations* (Th) have a number of marketing strengths (Rh):

- [The first strength] [is] technical competence of the proprietors
  - [The second strength] [is] dedication of the staff
  - [The third strength] [is] total agreement between proprietors on their objectives
  - [The fourth strength] [is] financial resources
  - [The fifth strength] [is] good network of contacts for potential clients, suppliers and tradespersons
  - [The sixth strength] [is] ability to respond to the needs of the market
  - [The last strength] [is that] business is located within the target market.
- (Tutor's text 2)

The use of bullet points in multiple-Theme pattern grammatically truncate the ensuing Themes and the implicit relational identifying or attributive clauses, which link the Rheme with the Theme through the use of some form of verb be, such as “[The first point] [is the] lack of management skills” (Appendix, Excerpt 2). The function of the dot points is to avoid repetition of the same or very similar Themes. Second, the bullet points allow for all listed key features of an aspect to be understood as Thematic, so each one is foregrounded in Theme position. If we write the implicit Themes in full then each of these bullet points are backgrounded (or moved to Rheme position). Finally, the tutor extensively employed bullet points to encode structural information and relational identifying processes in the most economical manner. In other words, focusing only on key features of an aspect “while dispensing with peripheral information where possible” (O’Halloran 1999: 10). Baldry and Thibault (2006: 19) attributed this to the “meaning-compression principle”, which refers to “the effect of the interaction of smaller-scale semiotic resources on higher-scalar levels where meaning is observed and interpreted”. Although multiple-Theme pattern was minimally used in the two

data sets, the tutor's text more often included instances of this pattern than did the students, 7.74 and 1.49 % respectively. This indicates that the use of this pattern is one of the key linguistic features of marketing plan texts. Multiple-Theme pattern is the most difficult one for academic writing students, as they need pack or list a number of different pieces of information in Rheme position, each of which are then picked up and used as the Themes in subsequent clauses. Hind and Zohoy's minimal use of this pattern in the present study may indicate their limited knowledge of these cohesive resources and probably their limited writing opportunities. These factors, however, did not seem to have hindered their lexico-grammatical choices and the multimodal meaning-making processes in their assignments, as shown below from their use of this pattern and the good results they have achieved in this assignment.

- 1- *High-technology* has two advantages, *one* is enhancing our capacities; *strength* is reducing some costs, including labor and material costs. (Hind's Text)
- 2- *The Table 2* is defining the different ≤sic≥ between Alfa and Defy cars which are both family type car in different company on the market. *Defy* is the best car for the 2F customer ... *Alfa* is the second highest vehicle in the 2F customer, ... (Hind's Text)
- 3- *Two main types of market segment* purchase *Estruck*. They are 1T (Value Seekers) and 3T (Singles). However, *1T segment* occupied most of unit of sales, which was 59 % in period 4 ... *The 3T segment* is a niche market as we only had 8 % unit share ... (Zohoy's Text)
- 4- *Because Estruck* only have two types of customers: 1T (Value Seekers) and 3T (Singles), we consider focus on the main customers ... *The Value Seekers Segment* is a large market with 520,000 unit sales ... On the other hand, *the Single segment* has a smaller market with 377,000 units of sales ... (Zohoy's Text)

The Rheme in the second excerpt "The Table 2 is defining..." in Hind's text introduced two family car types ('Alfa' and 'Defy'), each of which was made Theme in subsequent clauses. Similarly, the two Themes "1T segment" and "the 3T segment" in Zohoy's text were created from the Rheme in the preceding clause: 1T (Value Seekers) and 3T (Singles). Students' language proficiency and their previous academic experiences seemed to have facilitated their use of linear and multiple-Theme patterns (Jalilifar 2010).

The findings of the SF-MDA also revealed that all the participants employed anticipatory 'it' in Subject position with (*be to+*) *infinitive* to give their viewpoints or suggest certain attitude regarding the marketing plan, while remaining in the background through the use of projecting clauses. Projecting clauses are treated as interpersonal Themes since they "express a comment on a proposition" or "constitute the proposition itself" (North 2005: 439). Some examples of thematised comment from the corpus are given in Table 6.

The function of projection in the marketing plan texts is to present viewpoints ("it is *expected* that the increase in profits and market share will continue for the next 4 years.") and to suggest attitudes ("it is *important* to focus on corporate advertising to maintain and then increase our preferences"). The comment adjuncts

**Table 6** Examples of it-clauses in the two data sets

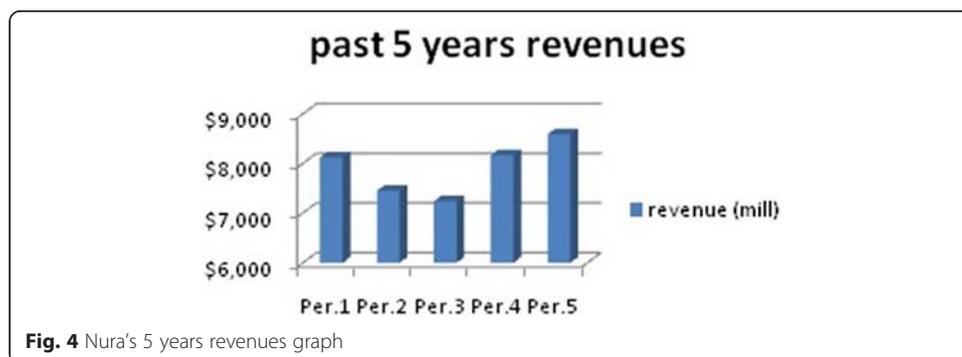
Text	Theme			Rheme			
	Theme		Rheme	Theme		Rheme	
	Textual	Topical		Struct.	Topical		
Students	Nura		It	<i>is predicted</i>	that	the economy	will be stable
	Also,		it	<i>is required</i> to increase training and support budget,		which	is low compared to the competitor's spending.
			It	<i>is expected</i>	that	the vehicle	will be bigger size with high hot buttons in period 9.
	Also,		it	's <i>important</i> to make sure	that	theme change	does not negatively impact 1E market.
			It	<i>is expected</i>	that	the increase in profits and market share	will continue for the next 4 years.
	Hind	and	it	<i>is important</i> to point our path from current period and in the future.			
		because	it	<i>is important</i> to achieve the objectives of Alfa in the end of periods 9.			
	Zohoy		It	<i>can</i> be seen	that	our stock price	continued to decrease.
		According to the Table 3.2.1,	it	<i>is predicted</i>	that	the material cost and labour cost	will increase in period 6,
			It	<i>is important</i> to focus on corporate advertising to maintain			
	and then					increase our preferences	
		It	<i>is easy</i> to link the red color for our passion and vision,				
Tutor	Text 1	even if	it	<i>is just</i> because		they	like the new colors.
	Text 2	However	projections	<i>indicate</i>		it	will be profitable in subsequent years.

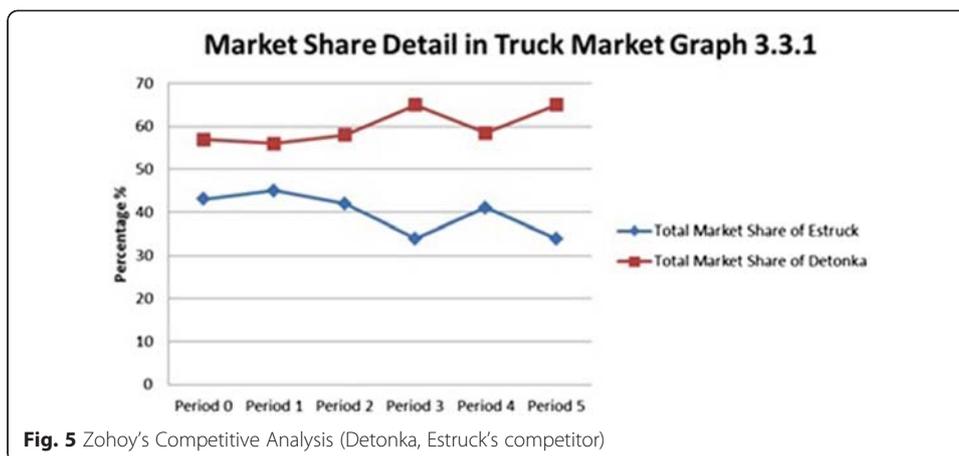
'predicted', 'required', 'important', 'easy', 'just', and "expected" express comment, and are in Rheme position since they are part of the verbal groups. This finding contrasts with Hyland's (2005: 14) claim that since academic assessment genres are "influenced by the dominant ideologies of the genre they are employing", they lack the writer-reader equality found in peer-oriented research papers. The participants' use of grammatical metaphors in it-clauses with extraposed subjects is in line with Hewings and Hewings' (2002) findings of similar structures in business studies research articles and students' essays. What follows is the SF-MDA of the tables and the graphs.

The SF-MDA of marketing plan tables and graphs and the accompanying text aim to unpack the elements and the processes (Monteiro and Ainley 2006) through which students constructed knowledge of Theme, Given-New/Ideal-Real compositions of information, and the logico-semantic relations that exist between these multisemiotic resources. Figure 4 includes four instances of Theme reiteration pattern in the graph, as the Theme “revenues” in the clause underlying the interpretation of the first bar is taken as the Theme of the ensuing ones, thereby constituting an implicit relational identifying clauses expressed by some form of the verb *be* that links the Rheme with the Theme. For example, the first bar can be interpreted as “Revenues for the period 1 [were] \$8000 million”. The Theme ‘revenues’ is repeated four times in the interpretation of periods 2–5.

The Rheme conflates with the Given information instead of New, since the revenues represent known information. The 5 bars function intrasemiotically (within the graph) to make meaning. Unlike orthographic texts, the reading path of this graph proceeds from right to left, rather than the opposite. The values in the vertical axis represent Given information since they were stated in the task sheet. In addition, the numerical values that correspond with each period along the horizontal axis do not represent New information. The graph does not only function intrasemiotically but also intersemiotically through the interaction of the graph and the accompanying text, as it prompted Nura in drawing conclusions in the orthographic text. In other words, New information was inferred from the graph: e.g. in period 4 and 5 “revenue increased which is a *good* predictor that Alec is performing well due to the changes and actions that were taken in periods 4 and 5”. Nura expresses her authorial interpersonal stance, arguing that the increase is ‘a *good* predictor’. The graph-text logico intersemiotic semantic relation is that of enhancement since it aided Nura in arriving at New related information that is qualified circumstantially by the propositional clause: “due to the changes and actions that were taken in periods 4 and 5”. This clause provides reason (or purpose) for Nura’s viewpoint. Image-text enhancement relation provides related temporal (when, how), spatial (where) or causal (Why) information. Liu & O’Halloran (2009) argue that image–text relations are metafunctionally integrated across experiential, textual and logical meanings at the discourse stratum.

Similarly, the percentage values in Zohoy’s graph (Fig. 5) do not represent New information, as they were stated in the task sheet. Besides, the reading path of this graph proceeds from right to left. The data in the graph aided Zohoy not only in describing the market share of his truck company Estruck and the competitor Detonka during



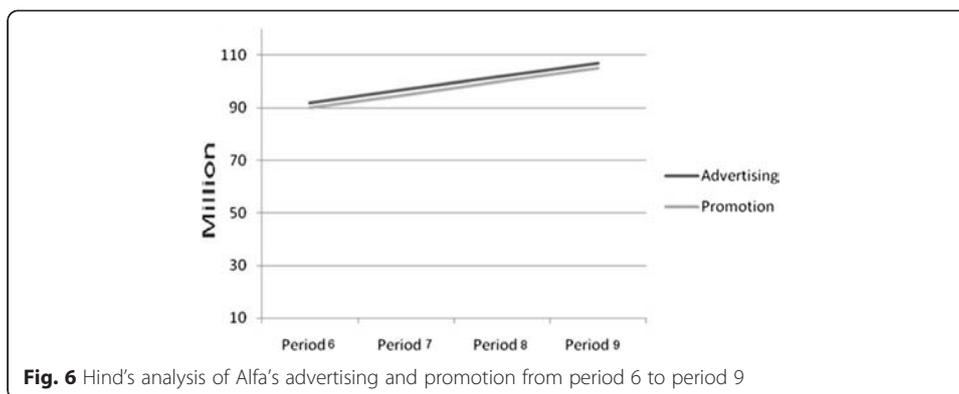


the past 5 periods, but also in spotting trends and providing interpretive analytical analyses in the accompanying text that assist in arriving at a conclusion. This conclusion represents New information that was inferred from the graph (“Hence, we *need* to increase establishing dealers in these regions to improve our sales and enhance the dealer relationship”). As O’Halloran (1999: 27) states, “verbal discourse functions to describe commonsense reality, visual display connects our physiological perceptions to this reality and in combination with metaphorical shifts, creates new entities which are intuitively accessible.” This finding exemplifies one of the three ideational complementarity relations, *augmentation*, mentioned by Unsworth (2006) and Daly and Unsworth (2011), where each of the semiotic modes (image/text) provides ideational content that is additional to and consistent with those provided in the other. The other two relations are *distribution*, where the two modes jointly construct similar content, and *divergence*, where the ideational content is opposed in the two.

Zohoy established rapport with the readers and showed consideration for his fellow members through the use of the first person plural pronoun ‘we’ in Theme position. This finding contrasts with Yeung’s (2007, p. 177) claim that the use of first person pronouns “does not seem to be a defining characteristic of business reports as claimed”. It also contradicts with Hyland’s (2005: 14) argument that while ‘expert writers’ use personal pronouns and interjections to claim affinity with audience, students tend to underuse these features.

All the students applied their conceptual knowledge of marketing in order to construct statistical graphs that encompassed a complex array of elements and processes (Monteiro and Ainley 2006). The graph in Fig. 6 shows Hind’s analysis of Alfa’s advertising and promotion from period 6 to period 9. Advertising and promotion slopes represent relational attributive processes that are interpreted in terms of their degree of steepness (or vertical movement), whether steep upward or steep downward to represent an increase or decrease respectively. The slopes can be interpreted in natural language as “advertising and promotion [*Carrier*] will be [*Pr: Rel, Attrib*] gradually growing [*Attribute*] from periods 6 to 9”.

The graph includes six instances of Theme reiterations, as the Themes “Alfa’s advertising in period 6” and “Alfa’s promotion in period 6” are taken as the Themes of the



ensuing ones for periods 7–9. Kress and van Leeuwen's (1996) Ideal-Real compositions in images and text-images can be applied to the semiotics of marketing plan tables. The table in the tutor's text 2 shows the calculations of hourly labour rates (Table 7).

The categories on the left represent the 'Ideal' since they are concerned with abstract technical entities- while the numerical values represent the 'Real' since they are concerned with practical or factual details. The tutor comments on the text following the table: "the hourly rate for estimating work will be charged at \$28.00 + 25 % mark up = \$36.50 per hour". Whereas the clause "the hourly rate for estimating work" represents the Given information, "will be charged at \$28.00 + 25 % mark up = \$36.50 per hour" is the New information. The topical Given Themes in Table 7 are to the left side while the numerical values in the first ten rows represent Given information. The sum of these values in the last row, "\$28.03", represents New. The numerical values in marketing plan tables include not only New information but also historical Given information. The analysis of informational choices in tables and graphs extends Kress and van Leeuwen's (1996) approach to the analysis of visual artefacts in terms of compositional zones. The SF-MDA of informational content in tables and graphs showed that left-hand and right-hand English language spatial dimensions do not necessarily correspond with the Given-New/ Ideal-Real compositions. This finding cannot be generalisable given the fact

**Table 7** The tutor's calculations of hourly labour rates, Text 2

Costs	\$
Hourly rate (according to award or workplace agreement)	\$18.00
Add on costs (e.g. WorkCover 5 %)	\$0.90
Medical costs	\$1.00
Superannuation 6 %	\$1.08
Payroll tax	(N/A)
Sick pay allowance	\$2.00
Annual leave allowance (\$18x52/48)=\$18	\$1.50
Tools allowance	\$1.00
Total	\$25.48
Allowance for non-productive time, e.g. industrial action, maintenance, travelling, tool maintenance, training, injuries etc., e.g. 10 %	\$2.55
Total	\$28.03

that a few students participated in the present study. They are, however, in line with Alyousef’s (2015a, 2015b) and Jones’ (2006) argument that an image or text occurring on the right side does not necessarily present New visual or verbal information. Table 8 includes 32 instances of Theme reiteration pattern, as each Theme in column 1 is implicitly reiterated four times (periods 6–9).

For example, “sales” in the first column is taken as the Theme of the ensuing ones: “*sales for period 5 will be \$8,585,000,000. Sales for period 6 will be \$9,014,250,000*” and so on. Therefore, the topical Themes in column 1 function intrasemiotically with the values in the other columns to facilitate comparability.

The Themes in Table 8, however, do not only function intrasemiotically but also intersemiotically through the interaction of the table and the accompanying text, which included two types of information: Given information elicited directly from the table (i.e. context) and the other representing New related information. In the latter type, New information is inferred from the table, thereby constituting intersemiotic enhancement relation. In other words, the table helped Nura in drawing conclusions in the orthographic text, as shown below (Given information in italics, New information in bold).

*our margin is increasing in the next 4 years (Th), reflect efficient operations and management (Rh). The expenses (Th) are lower than forecasted sales revenues for coming periods (Rh), which (Th) reflect increase in our income from operation (Rh). The income increases in the next years, the most obvious cause of that increase (Th) is lowering operating expenses (Rh).*

Rheme conflates with New information in the text above. One notices that the italicized text clarified the information in the table. This is called an elaborating relation, and it refers to the same participants, processes and circumstances in the table. The reiteration of a theme in the text accompanying the graphs and the tables not only provides a strong topical focus by presenting additional Given information (extension), but also achieves other functions, including making further explanations (elaborating), providing interpretive analytical analysis and taking decisions by exhibiting viewpoints that assist in drawing conclusions (enhancing)

**Table 8** Nura’s 4 year projections for Amazing Cars Alec Company

Column 1	Period 5	Period 6	Period 7	Period 8	Period 9
Sales	\$8,585,000,000	\$9,014,250,000	\$9,464,962,500	\$9,938,210,625	\$10,435,121,156
COGS	\$6,334,000,000	\$6,524,000,000	\$2,442,000,000	\$2,442,000,000	\$2,442,000,000
Margin	\$2,251,000,000	\$2,490,250,000	\$7,022,962,500	\$7,496,210,625	\$7,993,121,156
Expenses					
Marketing	\$95,000,000	\$145,000,000	\$145,000,000	\$145,000,000	\$145,000,000
R&D	\$1,392,000,000	\$1,392,000,000	–	–	–
General & administrative	\$988,000,000	\$988,000,000	\$988,000,000	\$988,000,000	\$988,000,000
Overhead	\$639,000,000	\$639,000,000	\$639,000,000	\$639,000,000	\$639,000,000
Depreciation	\$639,000,000	\$639,000,000	\$639,000,000	\$639,000,000	\$639,000,000
	\$3,753,000,000	\$3,803,000,000	\$2,411,000,000	\$2,411,000,000	\$2,411,000,000
Income from operation	\$6,004,000,000	\$6,293,250,000	\$9,433,962,500	\$9,907,210,625	\$10,404,121,156

inferred from the graphs and the tables, and which presented meanings that are entirely new (Alyousef 2015a). As the accompanying text added New information based on the findings, a logico-semantic relation of extension exist between the two multimodal discourses and the text accompanying them.

Having presented and discussed the findings of the SF-MDA of the participants' marketing plan, what follows is a conclusion and the theoretical and the pedagogical implications of the findings.

### **Conclusion and implications**

The findings suggest that the students have managed professional workplace practices by showing their understandings of marketing as part of overall business management. This was achieved by engaging in analyses and planning, linked to what one wants to do with the company, which in turn could affect them in and beyond the university. All the three participants successfully completed their Business of Management (Marketing) undergraduate program.

The SF-MDA of marketing plan texts showed that they intertwine different thematic progression patterns. Marketing plan texts include the following key linguistic features

- Extensive use of Theme reiteration pattern, followed by the linear Theme pattern
- The use of imperative Themes in the marketing plan objectives and goals
- Extensive use of textual Themes that expand a proposition, conjunctions that link two clauses through paratactic or hypotactic relations
- The use of bulleted and numbered lists to facilitate recall and transition from prescription to action. Bullet points foreground key features of an aspect by truncating Themes and relational identifying processes, thereby encoding structural information in the most economical manner
- The use of anticipatory it in Subject position to present viewpoints and to express their attitudes towards particular points through the use of projecting clauses.

The use of multiple Theme pattern is one of the characteristic features of this genre, as writers need to persuade their readers to the viability of their plans. This pattern is the most difficult one for academic writing students because they need to list a number of different pieces of information. Students' language proficiency and their previous academic experiences may have influenced their use of linear and multiple-Theme patterns. Multiple-Theme pattern was mainly used to

- Discuss key features of items
- Describe the qualifications of entrepreneurs and their experiences
- Discuss the reasons underlying positive outlook for the industry in general and the researched company in particular
- List the assumptions through which the plan was based on, objectives, and the recommendations,
- List strengths, weaknesses, opportunities, and threats (SWOT) of the researched company.

- List key issues from SWOT and the main findings of competitor analysis.

The SF-MDA of the visual semiotics showed marketing plan texts extensively employ structural condensation in the graphs and tables to encode numerical data in the most economical manner. Unlike orthographic texts, rhematic statuses in tables and graphs are contingent on the material value of the message, whether it is known before or not. Meanings are created in visual semiotic resources not only intrasemiotically but also intersemiotically through the interaction of the graph and the tables and the text surrounding them.

The participants made meaning through the intersemiotic shifts (or resemiotisation processes) from diagrammatic and tabular forms to textual. A logico intersemiotic semantic relation of extension exists between the tables and graphs and the text accompanying them since the latter provides New information based on the content of the visual semiotic mode.

This paper contributes to our understanding of thematic progression, the composition of information value, and the logico-semantic relations in marketing plans. A number of pedagogical and theoretical implications can be suggested as an outcome of this research study. The SF-MDA of informational choices in the multimodal business artefacts extends Kress and van Leeuwen's (1996) functional interpretations of visual artefacts in terms of compositional zones. The SF-MDA of these artefacts indicates that text-based analyses is facilitated by the participants' intuitive interpretation (or reading path) of the meaning-making processes. As thematic progression patterning plays a vital role in comprehending a text and in providing a naturally flowing text, it can be emphasised in the teaching and learning of writing, particularly in ESP/EBP courses. Diversification of the thematic choices can lead to a well constructed text. ESP/EBP instructors need to give more attention to the process of writing rather than the product. Tutors can draw students' awareness to the different thematic choices available for them. This can be followed by class activities that include identifying and analysing thematic progression patterns. Marketing texts include a large number of implicit linguistic resources which can be made explicit in ESP/EBP classes. Students can, through practice, easily control the flow of their texts. As Butt et al. (2009: 154) argue that students can consciously organize their texts more effectively once they "explore how patterns of Theme and Rheme enable the progression of different types of texts". Moreover, it is essential for ESP/EBP students to understand and interpret the logical relations between tables and graphs and the accompanying text. Tutors can introduce the ways of expanding the meaning-making potential in these visual semiotic resources by presenting samples of elaboration, extension, and enhancement relations. They can start first with the simplest one, extension, and then move to the others. If these implications were made explicit, student's learning experiences and their understanding of the meaning making resources may be greatly enhanced and, in turn, affect them in and beyond university.

Finally, the study is limited to five individual marketing plan reports and, therefore, the findings are not based on a representative sample of the discipline's academia.

## Appendix

### The tutor's use of bullet point in multiple-Theme pattern (Text 2)

Information derived from Rheme is underlined, implicit Themes and implicit finites and other recovered elements are in square brackets:

- 
1. *Canterbury Renovations* (Th) have a number of marketing strengths (Rh):
    - [The first strength] [is] technical competence of the proprietors
    - [The second strength] [is] dedication of the staff
    - [The third strength] [is] total agreement between proprietors on their objectives
    - [The fourth strength] [is] financial resources
    - [The fifth strength] [is] good network of contacts for potential clients, suppliers and tradespersons
    - [The sixth strength] [is] ability to respond to the needs of the market
    - [The last strength] [is that] business is located within the target market.
  2. *Canterbury Renovations* (Th) has identified areas where improvements are required, including (Rh):
    - [The first point] [is the] lack of management skills
    - [The second point] [is the] small size of showroom premises
    - [The third point] [is that there is] no track record in business
    - [The fourth point] [is that there is] no current plan for management succession in the short term
    - [The fifth point] [is the] inefficient equipment
    - [The sixth point] [is the] lack of research and development facilities
    - [The seventh point] [is that the] proprietors have limited security with which to raise finance for future growth and development
    - [The seventh point] [is that] business is principally dependent on one person during the formative stages.
  3. *Canterbury Renovations* (Th) will need to be aware of (Rh) and (Textual Th) try to overcome the following threats (Rh):
    - [The first threat] [is] poor reputation of the industry in the areas of quality and reliability
    - [The second threat] [is] potential for economic downturns
    - [The third threat] [is] existence of competitors within the industry
    - [The fourth threat] [is] increasing cost of materials, equipment and subcontractors
    - [The fifth threat] [is] difficulties of getting and retaining suitable staff and reliable subcontractors
    - [The sixth threat] [is] possible government regulation
    - [The seventh threat] [is] geographically diverse market
    - [The eighth threat] [is] increased number of DIYs and supported through home TV shows and magazines
    - [The last threat] [is] increased interest in travelling and owning new cars rather than spending money on home improvements.
  4. *Canterbury Renovations' main competitors* (Th) are West Homes and Balwyn Kitchens (Rh). West Homes (Th) is too far away to threaten Canterbury Renovations' projected customer base (Rh), but (Text Th) needs to be monitored in case (Rh) they (Th) expand eastwards (Rh). Balwyn Kitchens (Th) only renovates kitchens at this stage (Rh) and (Text Th) have the following strengths and weakness (Rh):
 

Balwyn Kitchens **Strengths** (Th):

    - [The first strength] [is] established & well known business (Rh)
    - [The second strength] [is] featured in Home Beautiful magazine
    - [The last strength] [is] two apprentices.

**Weaknesses**

    - [The first weakness] [is] only does kitchen projects
    - [The second weakness] [is] not answering emails and minimal contact with staff during working hours
    - [The third weakness] [is] • no website
    - [The fourth weakness] [is] • lack of fully qualified staff
    - [The fifth weakness] [is] • high overheads with large showroom on a main road
  5. From the SWOT (Th), the key **opportunities** include (Rh):
    - [The first key opportunity] [is] providing good customer service that will put Canterbury Renovations ahead of market perceptions and earn word of mouth advertising
    - [The second key opportunity] [is] popularity of renovations in the area
    - [The third key opportunity] [is] utilising technology to promote business and keep in contact with staff
    - [The last key opportunity] [is] good networks allow good service and joint promotion activities.
  6. This plan (Th) is based on the following assumptions (Rh):
    - [The first assumption] [is] Balwyn Kitchens only offer kitchen renovations
    - [The second assumption] [is] interest rates remain fairly low and steady
    - [The third assumption] [is that] the website won't require much maintenance once it is created
    - [The fourth assumption] [is] West Homes won't expand into the East
    - [The last assumption] [is that] materials and equipment costs don't change much.
-

### Competing interests

The author declares that he has no financial or non-financial competing interests.

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### Acknowledgements

The author expresses his appreciation to the Deanship of Scientific Research at King Saud University and to the Research Center at the Faculty of Arts for funding the current research study.

Received: 13 November 2015 Accepted: 12 January 2016

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