

MASTER'S THESIS

An analysis of the genre of a standard listing documentation of a multinational accounting firm in Hong Kong

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**AN ANALYSIS OF THE GENRE OF
A STANDARD LISTING DOCUMENTATION
OF A MULTINATIONAL ACCOUNTING FIRM
IN HONG KONG**

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**A Dissertation Submitted In Partial
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ABSTRACT

An Analysis of the Genre of a Standard Listing Documentation of a Multinational Accounting Firm in Hong Kong

Genre analysis is an important branch of text linguistics. It is a useful approach for analyzing texts so as to generalize their common structural organization and linguistic patterns. This Dissertation aims at investigating a set of standard listing documents for their common move structure and linguistic features in order to show that the common move structure resembles the structure of business letters while the linguistic features resemble the features of legal documents.

The move structure approach by Swales (1990), the works of Stewart et al (1985) and Bhatia (1991, 1993) on business letters are adopted for analyzing the move structure of thirteen listing documents to show all the obligatory and optional elements. When analyzing the linguistic features of the documents, the works of Danet (1985) and Bhatia (1993) on legal documents have been used as a framework for analysis.

The findings of this dissertation have been confirmed by six specialist informants who are chartered accountants and members of Hong Kong Society of Accountants. The findings suggest that the occurrence of a common move structure and the linguistic features is due to the communicative purpose of the texts in a particular context of situation.

撮要

對香港一間跨國會計公司的標準上市文件 進行的文體分析

文體分析是語篇語言學的重要分支，更是分析語篇的一個有用的方法，能用來歸納語篇的共同結構組織和語言樣式。本論文旨在研究一套標準上市文件的共同結構和語言特色，藉此顯示其共同結構類似商業書信的結構而語言特色就類似法律文件的特色。

斯韋爾斯(1990)的流程結構方法及斯圖爾特等人(1985)及巴蒂阿(1991, 1993)用於商業書信的研究，將用來分析十三篇上市文件的流程結構，而所有規定的和靈活選擇的結構元素，都會全部列出。丹內特(1985)及巴蒂阿(1993)對法律文件的研究方法，將用作分析文件語言特色的參考。

本論文通過與六位特別專業人士的面談和討論而獲確認。他們都是註冊會計師，更是香港會計師公會的成員。研究結果顯示，語篇在特定的情境下，要達到某些傳意目的，都擁有共同的流程結構和語言特色。

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