Analyses of Structural Organization and Subject-Verb Agreement of English Paragraphs Written by Thai Accounting Students

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Abstract

This study aimed to study the structural organization of paragraphs and the errors in subject-verb agreement committed by 3rd year accounting students at a university in Thailand. The corpus was 20 English paragraphs collected from examination papers. The macro-analysis of the structural organization of paragraphs lined focused on the three elements containing in a paragraph: topic sentence, supporting sentences, and concluding sentence, while the micro-analysis identified the errors in subject-verb agreement at the sentence level. It was found that 30% of the corpus omitted a concluding sentence. The supporting points were weak and awkward, and there were no clear evidence or examples to back up the topic sentence. Errors in subject-verb agreement in the pattern "Basic subject-verb agreement" were found frequently, accounting for 72 percent. Sentence construction and errors in mechanics were also problems in the paragraphs. The findings of this study provide practical implications for the development of writing courses and teaching materials for EFL students. Based on the findings, not only the structural organization of paragraphs and sentence formation in relation to subject-verb agreement, but grammatical errors and mechanics are also important for writing paragraphs and should be emphasized in writing classes.

Keywords: Error Analysis, Writing Problems, Paragraph Writing, Paragraph Structure, Subject-Verb Agreement

1. Introduction

Writing skills are important for learners. These skills are viewed as vital in thinking and learning at tertiary level because they are used to exchange and express ideas (White & Arndt, 1991; Hammann, 2005). A clear written assignment task will help to get ideas across effectively whether in business or personal life. Writing can convince, sell and express emotions better than in speaking (Lerner, 1999). In particular, good writing skills in English would be of benefit for education, business, and personal reasons (Seitova, 2016).

However, regarding the four skills (listening, reading, speaking, and writing) , writing skills are viewed as difficult to master, especially for non-native learners (Klimova, 2014; Mohamed & Zouaoui, 2014; Seitova, 2016; Toba et al., 2019; Lin & Morrison, 2021). This is due to the fact that when writing academic or formal writing, writers have to take into consideration the reader's demands and expectations (Lane & Lange,1993) . For example, readers of formal written English are aware not only of content but also of sentence-level accuracy and correctness. Furthermore, writing skills are viewed as twice as difficult for L2 learners, so to be skillful in writing students need

time to practice. This is because this skill is a complicated process requiring "cognitive analysis and linguistic synthesis" (Seitova, 2016, p.287).

In a classroom context, it is difficult to develop EFL learners' writing skills, such as gathering and organizing ideas. Students need not only to generate ideas, but they have to convert their thoughts and ideas into text (Richards & Renandya, 2002). The process of writing includes various steps and stages to reach a well-organized final draft. Therefore, L2 learners face many difficulties in writing (Jafari et al., 2018). Toba et al. (2019) found that the problems encountered by Indonesian students were not only a limited knowledge of writing but also students' personal reasons, which included negative perceptions of writing, low motivation, negligence in writing practice, anxiety in writing, and the teaching methods used by their teachers.

Among a variety of academic types of writing (e.g. letters, memos, paragraphs, essays, articles, and reports), paragraph writing is a basic requirement in academic writing for university students. A paragraph is a group of related sentences that discuss one main idea (Lyons, 1999; Oshima & Hogue, 2006; 2007). A paragraph consists of three elements: a topic sentence, supporting sentences, and a concluding sentence. According to Oshima & Hogue (2007), a paragraph structure is like a sandwich. That is, "the topic sentence and concluding sentences are the two pieces of 'bread' enclosing the 'meat', the supporting sentences." (p.38). It usually begins with a topic sentence indicating the major point of the paragraph. The topic sentence includes a topic and a controlling idea, and the topic expresses the main idea of the paragraph, and the controlling idea specifies and limits the scope and field of the topic clearly and precisely. The second part of a paragraph structure is the body or supporting points. This part is a vital component for a paragraph because every topic sentence needs supporting information in order to explain the topic logically. The concluding part is the last part of the paragraph structure whose function is to restate the main idea, summarizing the main contents and leaving the reader's thoughts to follow the thinking. However, not every paragraph needs a concluding sentence. But a paragraph should have both coherence and unity. This is because unity helps reader to understand the whole paragraph clearly and logically, while coherence weaves sentences together with transitional devices in a logical manner (Oshima & Hogue, 2006; 2007; Folse, Muchmore-vokoun & Solomon, 2005).

Previous studies have confirmed the difficulties in paragraph writing faced by students (e.g. Sattayatham & Ratanapinyowong, 2009; Liu &Wang, 2011; Wei, Zhang & Zhang, 2020). Students make a considerable number of errors when writing a paragraph such as subject-verb agreement, word choices, punctuation, sentence organization, etc. For example, Dorn (2000) reported that most errors in English writing involve the relationship between subject and verb. Also, Liu and Wang (2011) stated that the main problem in EFL learners' compositions was paragraph organization which includes lack of unity, coherence, and logical development. On the other hand, teaching students how to write a good paragraph is a difficult task for instructors. They need to use a large amount of effort to encourage students, especially L2 learners, to understand both structure and rhetorical skills. As Popescu et al. (2015) stated, "writing paragraphs in a foreign language is a very complex exercise, which implies not only knowledge from various fields, but also written expression abilities, as well as intellectual qualities" (p. 1213). This is because writing a paragraph involves many factors.

A number of research studies reported that students had problems on structural organization and idea development when writing a paragraph (Kramer et al., 1995; Sattayatham & Ratanapinyowong, 2008; Liu & Wang, 2011; Wei, et al., 2020). As Kramer et al., (1995) mentioned, a lack of unity and coherence is the most serious problem when developing a paragraph. This is because each supporting sentence should be related to the controlling idea that limits the field of purpose. A paragraph will have no unity when a topic sentence contains more than one controlling idea because supporting sentences may not contribute to the central idea of a paragraph. In addition, a lack of connecting words or transition devices to weave each idea or sentence to the next one is another problem for L2 learners when writing a paragraph. This is supported by Wirantaka's (2016) study, which found that when writing paragraphs, the students faced difficulties not only in grammatical issues, but also organization points such as main idea development, coherence and cohesiveness of the texts, and powerful sentence construction. Shahhoseiny (2015) reported that most errors found in students' paragraphs were in the supporting parts accounting for 97.2%, followed by the topic sentence part (81.6%) and the last was in the concluding part showing 53.5%. Some research studies (Chanyanuvat, 2017; Sattayatham & Ratanapinyowong, 2008) analyzed Thai students' written tasks and found that students had problems in the structural organization of a paragraph. For example, Sattayatham & Ratanapinyowong (2008) analyzed the errors in paragraphs written by university level students and they found that most paragraphs had no topic sentence, weak supporting details and no concluding sentence. Incoherence and the absence of transition devices were also problems in the students' paragraphs.

Besides concerns about structural organization, the problem of subject-verb agreement (hereafter referred as SVA) was one of the grammatical errors challenging non-native students when writing a paragraph (Stapa & Izahar, 2010; Liu & Wang, 2011; Mbau, Marhum & Mushin, 2014; Mesrawati & Narius, 2019). According to Lyons (1993, p. 36), subject-verb agreement "indicates the proper relationship between the form of the verb and its subject". This means that the verb always agrees with its subject in person and number. SVA is another difficult task for most students when writing paragraphs (Dorn, 2000; Mali & Yulia, 2012; Nurjanah, 2017). Dorn (2000) found that L2 learners had problems with using verbs in forming their sentences, for example, because they lacked or were missing a verb in a sentence. Maintaining the relationship between subject and verb is most challenging for L2 learners. Mali & Yulia (2012) revealed that SVA was one of the major problems for EFL students. They found that students continued to make many errors with SVA in their writing, including misinformation, omission and addition. Nurjanah (2017) also found that students made errors on SVA in forming sentences in present tense. Mbau, Marhum & Mushin (2014) found that errors with basic SVA amounted to 70.75% of the total for five types of SAV rules suggested by Azar & Hagen (2009). The sources of errors were the lack of SAV rules, the difficulties of the teaching materials and intralingual transfer.

Writing skills remain the main issue for tertiary students who study English as a foreign language as mentioned earlier. Also, the topics concerning grammatical aspects and paragraph structural organization are among the topics that have been widely investigated (Huang, 2001; Darus & Subramanian, 2009). In the Thai context where English is taught as a foreign language, students have problems when organizing paragraphs and they lack knowledge on their grammatical use and how to structure paragraphs when writing (Sattayatham & Ratanapinyowong, 2009). It clearly can be seen from the literature that problems on paragraph writing in terms of organizational structure

and subject-verb agreement remain major problems for non-native English learners. Although the findings from previous studies have showed and suggested strategies for improving these problems, Thai students still made errors on paragraph structure and SVA. To our knowledge, there were no research studies analyzing English paragraphs written by Thai accounting students. Therefore, the present study aims at investigating students' problems in paragraph writing in terms of structural organization and SVA errors in paragraphs written by accounting students at a university in Thailand. The results of the analyses of students' paragraphs will provide useful information on the actual problems experienced by students when developing paragraphs and it could be of a great help in writing classes.

2.   Methods

2.1 Description of corpus compilation

The corpus of the present study was a collection of twenty paragraphs written by 3rd year accounting students from a public university in Thailand. These paragraphs were selected by using purposive sampling. The twenty handwritten paragraphs under the topic of "Favorite Hobbies in My Free Time" were a written test in the midterm examination in the English Writing for Daily Life course of the first semester in the academic year 2020. Students were required to write at least 100 words within 50 minutes.

The students were taught how to write a paragraph effectively by their teacher. The contents of the course included all the processes involved in paragraph writing ranging from prewriting, outlining, drafting, and revising. Furthermore, the students had practiced writing paragraphs on different topics, including My Hometown, My Family, My Hobby and Useful Features of Smartphones. They studied for three hours a week for six consecutive weeks before sitting a midterm examination.

This particular group of students were selected because they were major students in accounting, which is one of the longest established and most popular majors in the selected university. In addition, accountancy is one of the careers from eight popular certified jobs for working abroad according to the policy of the ASEAN Economic Community, (AEC). To broaden their working careers, accounting students are encouraged to develop their English language skills. It was on this basis that this study was designed to investigate how major students in accountancy use their English language skills in composing paragraphs.

2.2 Data collection

The corpus of the study was twenty paragraphs taken from the midterm test of English Writing for Daily Life course in the academic year 2020. Then the researchers made copies of the students' paragraphs for the identification of paragraph structure and errors with SVA. Each paragraph was labeled from numbers 1 to 20 for ease of reference.

2.3 Data analysis

The authors analyzed the paragraphs in the corpus separately and compared the results after the analysis. First of the analyses was on the structure of paragraphs. In doing so, each of the authors analyzed each paragraph by focusing on its organization whether topic sentence, supporting sentences and concluding sentence were stated as suggested by Oshima and Hogue (2006). The next step was the identification of SVA of each sentence in the paragraphs. SVA rules categorized by Azar and Hagen (2009) was used in this stage. After the analyses, we discussed if there were any disagreements. It was necessary

to establish agreement on the coding among the researchers. The number of errors were ranked according to their frequency.

2.3.1 Framework for the Analysis

The analysis of the structural parts of a paragraph was based on paragraph structure as suggested by Oshima and Hogue (2006, p.2-17). The three structural parts of a paragraph are a "topic sentence", "supporting sentences", and a "concluding sentence" On the other hand, the error identification of SVA was grounded on the SVA rules categorized by Azar and Hagen (2009) as shown in Table 1 below.

Table 1. Subject-verb Agreement Rules

Subject-verb agreement rules	*Examples
1. Final –s/es A final-s or -es is added to a noun to make the noun plural. A final-s or -es is added to a simple present verb when the subject is a singular or third person singular pronoun.	1) *Mary works at the bank.* 2) *John watches birds.* 3) *Friends are important.* 4) *I like my classes.*
2. Basic subject-verb agreement	1) **My friend** <u>lives</u> *in Boston.* 2) **My brother and sister** <u>live</u> in Japan. 3) *The* **ideas** *in that book* <u>are</u> *interesting.* 4) *Watching old* **movies** <u>is fun.</u>
3. Using expressions of quantity	1) **The number of** *students in the class* <u>is fifteen.</u> 2) **Each** *of my friends* <u>is</u> *here.* 3) **Some of the books** <u>are</u> good. 4) *Most of our* **assignments** <u>are</u> *easy.*
4. Using *there+be*	1) <u>There are</u> *many* **buildings.** 2) <u>There is</u> **a fly** *in the room.* 3) <u>There are</u> **three windows** *in this room.* 4) *How many* **kinds** *of birds* <u>are there in the world?</u>
5. Some irregularities	1) **The United States** <u>is</u> big. 2) **Diabetes** <u>is</u> an illness. 3) **Fish** <u>live</u> under water. 4) **Two** and **two** <u>is four.</u>

*The examples were adapted from Azar and Hagen (2009, p. 84-99)

3.   Results

In response to the research aims as stated above, this section includes the results of the analyses of paragraph structure and errors with SVA. Excerpts were taken from the actual paragraphs in the corpus to obtain a clear picture of how the paragraphs were organized. Each example was given a paragraph number as a reference at the end of each excerpt (e.g. Para. 1 means paragraph number 1 is referenced).

It was found that most of the paragraphs written by Thai accounting students contained the three standard parts (Topic, Supporting and Concluding parts). For the SVA analysis, the errors fell into the two SVA rules ('Final –s/es' and 'Basic subject-verb agreement') suggested by Azar and Hagen (2009). There were no errors on the other three SVA types.

3.1 Structural organization

Table 2. Number of Paragraphs with the Three Conventional Parts of a Paragraph

Paragraph organization	No. of Paragraphs			Percentage
Paragraphs with 3 structural parts	14			70%
	6			30%
Paragraphs with insufficient structural parts	No TS	No SS	No CS	
	1	-	6	

* TS-Topic sentence, SS-Supporting sentence, CS-Concluding sentence

Based on the results of the analysis (see Table 2), there were 14 paragraphs (70%) containing all three parts of a correct paragraph structure and 6 paragraphs (30%) of the corpus were used without at least one of the conventional structures (Topic, Supporting, and Concluding). Based on these findings, it can be seen that most of the accounting students tended to follow the standard convention of a paragraph structure.

Table 3. Paragraphs Containing Each Structural Part of a Paragraph

Paragraph structure	Amount	Percentage
1. Topic sentence	19	95%
2. Supporting sentences	20	100%
3. Concluding sentence	14	70%

It should be noticed that there was one paragraph which omitted the topic sentence (see Table 3). This paragraph began with a self-introduction instead of a strong topic sentence. However, after a few sentences of the self-introduction, the student completed her paragraph with supporting sentences describing her favorite hobbies in her free time, which conformed to the topic of the paragraph (Topic: Favorite hobbies in my free time). Thus, the paragraph contained the supporting points with more details about things to do in her spare time.

In addition, it was found that six paragraphs ended without a concluding sentence. Generally, based on Oshima and Hogue's (2006) view, it is possible to end a short paragraph without a concluding sentence. Therefore, it is possible to omit this sentence from a paragraph. However, something unusual occurred in the present study: there were five paragraphs in which the concluding sentence was misplaced. The concluding sentence was not placed at the end of the paragraph, but it in an early part of the paragraph. This means that after the supporting points were described for 2-3 sentences, students immediately stated a concluding sentence with a transition signal "In conclusion", followed by a concluding statement. This was rather surprising and indicates serious problems in students' organization of paragraphs.

3.2 Subject-verb agreement

The errors on SVA in the sentences were found to belong to the two types of subject-verb agreement rules of Azar and Hagen (2009). The mistakes appeared in sentences which were constructed using the following two forms: "Final-s/-es" and "Basic subject-verb agreement". The other three patterns (Nos. 3-5) were not found in the present study.

Table 4. Frequency of Errors on Subject-verb Agreement in Students' Paragraphs

No.	SVA Rules	Error Frequency	
1	Using final-s/-es	16	28%
2	Basic subject-verb agreement	41	72%
3	Subject-verb agreement: using expressions of quantity	-	-
4	Subject-verb agreement: using there + be	-	-
5	Subject-verb agreement: some irregularities	-	-

As shown in Table 4, the highest percentage of errors on SVA was found in the sentences with "Basic subject-verb agreement" showing 72% and followed by sentences with "Final-s/-es" showing 28 percent. The details of the errors are presented in the following subsections.

3.2.1 Errors on subject-verb agreement
1) Final -s/-es
The first rule of subject-verb agreement is "Using final -s/-es". This pattern refers to how a subject plus verb of a sentence should be treated. This means that 1) a final "-s" or "-es" is added to a noun to make the noun plural or 2) a final "-s" or "-es" is added to a simple present verb when the subject is a singular noun (Azar & Hagen, 2009). Table 2 shows that there were 16 mistakes (28%) in final -s/-es. Some errors of this type are exemplified in 1-3 below. The errors were the omission of -s/-es at the end of the verbs for the subject of the third person singular.

Example1
*First, It **make** me relieve my stress. (Para.3)*

Example 2
*Reading China books **make** me relax and learn new vocabulary. (Para. 4)*

Example 3
*I love exercise because **make** me find new friends from park, gym or fitness. (Para.17)*

2) Basic subject-verb agreement
According to Azar and Hagen (2009), "Basic subject-verb agreement" refers to the agreements of a general subject and a verb. It can be seen from Table 3 that there were 41 mistakes (72%) of this pattern. There were four kinds of mistakes made by the students.

First, many students constructed sentences with no verbs or no subject. Also, incorrect uses of main verb or the absence of a subject were found in the corpus as shown in the following examples (Examples 4-7). The missing word should be in the brackets.

Example 4
1) Lastly, my hobby (......) watching movies or series. (Para.8)
2) I use the internet to read news or search for something that I am interested in because (……) is easy to use and very fast. (Para.8)

Second, many students constructed sentences with the unnecessary addition of a verb form and an -ing form or they wrote two verbs in the same sentence. For example, a modal verb was followed by verb + -ing as in Example 5 (1) below and also there were

cases where both the verb 'to be' and a transitive verb were used in the same sentence (see Example 5(2)).

Example 5
1) *I can <u>learning</u> some words. (Para.9)*
2) *Chinese books <u>are make</u> me know about China. (Para.4)*

Third, some students made mistakes using the incorrect verb form or subject. Some students had a problem with using the correct pronoun to refer to the previous subject as in Example 6 (1) below. They used a verb form that disagreed with its subject as shown in Example 6 (2). This means that they were unable to use the correct verb form for the subject of the sentence. Presumably, they were not sure how to use the correct singular or plural forms for either the subject or verb.

Example 6
1) *<u>Some games</u> are like movies or TV series because <u>it</u> have long stories…. (Para. 8)*
2) *I exercise because I <u>has</u> disease, allergies ...   (para.17)*

Last, some students constructed incomplete sentences or clauses instead of a full sentence. For example, they omitted the auxiliary verb "do" in Example 7 (1). The researchers found that some sentences had verbs, but they were written incompletely.

Example 7
1) ***I*** *not see and heard vocabulary. (Para.4)*
2) *While I <u>am listen</u> to English songs<u>, is has</u> good humored and forget stress. (Para.12)*

Apart from the two problems of the structural organization and SVA of the paragraphs in the corpus, the present study also found other errors, such as the incorrect use of mechanics. Based on the error analysis, the incorrect use of the comma was ranked the highest as shown in 11 paragraphs, the second most frequently found error was the use of the period which was used incorrectly in 4 paragraphs. In addition, there were 3 paragraphs containing spelling errors and 3 paragraphs with capitalization errors. These unexpected results are interesting and should be useful in investigating the pedagogical implications. Therefore, this issue will be further discussed below.

4.   Discussion
This section discusses the salient points which are relevant to the organization of the paragraphs and errors on subject-verb agreement.

4.1 The errors in paragraph structure
Although most of the paragraphs in the corpus were constructed with the three standard patterns of a topic sentence, supporting sentences and a concluding sentence as suggested by Oshima and Hogue (2006), there were some other interesting issues. First, previous studies (e.g. Sattayatham & Ratanapinyowong, 2008; Chayanuvat, 2017; Dan et al., 2017; Gagalang, 2020; Huwari, 2020) reported contrasting findings. These research studies found that most students had difficulties in the structural organization of paragraphs. Their paragraphs lacked one of the three key elements.   For example, Sattayatham and Ratanapinyowong (2008) found that forming sentences was a serious problem for the students in their studies. They experienced difficulties when organizing a

topic sentence and a concluding sentence, especially with the latter which was challenging and ranked in the top four errors in their study. Qamariah and Wahyuni (2016) found that students had problems with all three parts of a paragraph structure and that students wrote topic sentences in which the controlling idea was unclear. Similarly, Rass (2015) stated that students neither provided examples nor reasons to support their topic sentences. They also used incomplete sentences with inappropriate use of conjunctions and punctuation in their paragraphs.

Second, students failed to write supporting ideas. Although their paragraphs contained supporting points, most of the supporting points were weak such as irrelevant information, simple ideas, no evidence to exemplify the points, and a topic sentence with two controlling ideas. These problems caused the paragraphs to lack unity and coherence. Kramer et al. (1995) found that a common mistake in paragraph structure is the lack of a unified paragraph. There were awkward or unclear topic sentences such as a topic sentence having two controlling ideas which resulted in a lack of unity. For example, in paragraph no.7, a student formed the following topic sentence: "*My favorite hobby is reading book and play game*", but then the student explained and gave examples about the first controlling idea (reading book) without mentioning the "playing game". Practically, when developing a paragraph, the supporting sentences are required to explain logically and provide information about the controlling idea (Kramer et al., 1995). Supporting points should be sufficient enough to strengthen the topic sentence in order to assist the readers to have a good comprehension of the paragraph (Wirantaka, 2016). From these examples it can be inferred that students lack an understanding of the concept of a paragraph and its structure (Sattayatham & Ratanapinyowong, 2008).

Lastly, from the analysis, there were 6 paragraphs which ended without a concluding sentence. According to Oshima and Hogue (2006, p. 15), the function of a concluding sentence is to signal the end of the paragraph and leaves the reader with the most impressive and useful thoughts to remember. In a single long paragraph, a concluding sentence is essential for the reader to remember the important points, but in a short paragraph it can be omitted (Oshima & Hogue, 2006). However, an interesting point found in this corpus was the position of the concluding sentence (see Example 8). Five students placed the concluding sentence in a very early section of their paragraphs, which was surprising. It is possible that the students intended to summarize the initial phase of the supporting points, but they were unable to choose the right words or phrases to sum up that point. Their concluding sentences were not a minor conclusion for a particular supporting point, but they sounded like the conclusion of a whole paragraph, and there were no concluding sentences at the end of those paragraphs. These examples should help to raise awareness for writing instruction. Clearly, students should be trained in how to organize appropriate concluding sentences in terms of both form and language when writing paragraphs.

Example 8
My favorite hobby is reading cartoon book. I enjoy reading cartoon book. First, reading can make me relaxed and I have fun reading cartoon book. <u>In conclusion</u>, I enjoy rereading cartoon book. I could read different kinds of book because it might be very challenging. Second, I can also learn new vocabulary items. Then I can further relaxed. Finally, I reading cartoon book for relaxed and have fun I very happy away is reading cartoon book. (Para.11)

If we look closely at the transition signals used for introducing a concluding sentence, 11(78.5%) of the 14 paragraphs used "In conclusion" as the phrase for starting the sentence. This shows that students depended heavily on a certain expression, which reflected the extent of their vocabulary bank. This may be because students have a limited vocabulary stock that could hinder creativity when writing (Adas & Bakir, 2013). They should be introduced to other transitional signals for stating their concluding sentence.

4.2 Subject-verb agreement problems

Based on a number of errors shown in Table 1, it was found that the students had difficulties in using SVA. The errors were found frequently in sentences organized in the 'Basic subject-verb agreement' structure (72%). This is similar to a study by Mbau, Marhum, and Mushin (2014). The errors in the "Basic subject-verb agreement" structure accounted for 70.75% of the total number of errors. Nurjanah (2017) reported that students had difficulties in their writing with the use of SVA, particularly in the present tense. The type of errors included malformation, omission, and addition. Also, the incorrect use of singular/plural nouns for subjects or verbs were major problems for the students. Although students were taught how to apply singular/plural in their writing, they still made many SVA errors (Pongsukvajchakul, 2019). In other words, their writing still contained problems of adding "-s" or "-es" to plural countable nouns. These errors in s/es usage may derive from the interference of the native language (Bennui, 2008; Watcharapunyawong & Usaha, 2013; Klimova, 2013). Particularly, these scholars (Bennui, 2008; Watcharapunyawong & Usaha, 2013) who analyzed Thai students' written tasks believed that the problems of errors in applying "s" and "es" to plural countable nouns may be resulted from the fact that nouns and verbs have no singular or plural forms in the Thai language. Adding modifiers to the sentences can make the meaning of a noun plural in Thai. The same forms of the nouns and verbs are used in all tenses. Obviously, these differences, will affect Thai students' acquisition of singular/plural nouns and verbs in their academic writing tasks in English (Amnuai, 2020).

4.3 Sentence formation

Sentence types were another problem reflected in the English usages of Thai accounting students. In the findings of this study, the average number of sentences in each paragraph was 8. Based on the four kinds of sentences presented by Oshima and Hogue (2006, p. 164-174), it was found that simple sentences ranked first followed by complex sentences. Clearly, students tried to develop their complex sentence structures by using adverb clauses. They tended to use words such as 'while', 'because', 'although', 'when' and 'so'. However, the sentences with these subordinators were constructed incorrectly (see Example 9). In the same way, Sukandi and Merina (2019) found that although simple sentences were dominant in all types of genres investigated in their study, complex sentence structures were the most frequent type used for forming argumentative paragraphs. The findings of the present study agree with those of some previous studies (Qamariah & Wahyuni, 2016; Rass, 2015). These research studies showed that students preferred composing long sentences, but those sentences were constructed with inappropriate use of coordinating conjunctions and run-on sentences as shown in Example 10. Also, students tended to connect the long clauses or incomplete sentences with a limited variety of conjunctions such as "and", "so", and "but".

Example 9
Finally, I love exercising <u>because</u> make me new friends from park, gym or fitness. So make me happy every time exercise. (Para.17)

Example 10
…. that I don't understand. and the last my hobby watch a movies or series the reason is sometime I just want to lay in the bed and watch something for relax and make me happy because sometime I play more video game and feel bore because a video game you need to interact but a movie don't need to but I still like both. (Para.8)

It was found that most of the sentences with complex structures found in the paragraphs were organized ungrammatically. This indicates that students' lack sufficient background knowledge on how to form English sentences correctly. These findings should shed light on how to design writing materials or pedagogical activities to help EFL students to solve their grammar problems.

4.4 Problems of mechanics
By writing mechanics is meant the conventional ways of formal writing, including spelling, punctuation, capitalization, and abbreviations. A number of errors on mechanics were found in the corpus, especially punctuation, capitalization and spelling. Many research studies confirmed the same errors on mechanics in students' written tasks. For example, when Vethamaiccam and Ganapathy (2017) analyzed Chinese students' essays, they found that mechanics was highest in the rank of grammar error categories. Sari (2014) also reported that the most serious mechanics problem committed by fourth year EFL students was capitalization. Francis et al. (2019) focused their study on punctuation problems, and they discovered that the problems on mechanics were mainly the omission of commas where necessary, redundant use of the comma and the confusion of comma with other punctuation marks. In a comparative study on written tasks by Science and Arts students, Shousha et al. (2020) found that spelling was the most serious problem for both corpora whereas punctuation was the highest mechanical error in Manzolim and Gumpal (2015). Thus, it can be said that mechanics constitute one of the major writing problems for EFL learners. In the present study, comma usage was the most frequent problem found in the corpus, which must be a matter of serious concern for the teaching and learning of English in EFL contexts. Examples of errors in mechanics are demonstrated in Examples 11-14 below.

Example 11**:** Comma insertion
*In conclusion, I enjoy listen to English songs **because, it** has happy and listen song have many useful.* (Para.12)

Example 12**:** Comma omission
Finally I can learn the different cultures and customs of …. (Para. 13)

Example 13**:** Period error
Second, I can learn new vocabulary items Then I can further improve my Japanese Moreover, it can give me on unlimited….. (Para 20)

Example 14: Spelling error
I <u>spen</u> most of my free time listening to music. (Para. 18)

5.   Conclusion

This study aimed to investigate the paragraphs written in English by third year accounting students at a public university in Thailand. The emphasis of the study was focused on the structural organization and SVA of sentences in paragraphs. The analysis of the organizational structure of paragraphs was based on Oshima and Hogue's (2006) paragraph format, while the SVA rules categorized by Azar and Hagen (2009) were used to track the SVA errors in sentences.

Most paragraph are organized with three structural elements. This means that they contain a topic sentence, supporting sentences and a concluding sentence. Our results showed that only one paragraph lacked a topic sentence, while 6 paragraphs omitted concluding sentences. The problems were the result of sentence formation and the use of mechanics. Simple sentence and complex sentence structures were used to form sentences in most paragraphs. Although students provided supporting points, their ideas were not strong enough to give support to the topic of the paragraphs. Also, five paragraphs placed the concluding sentence in an incorrect position. The use of "In conclusion" was the preferred concluding transition device to introduce the concluding sentence as shown in 78.5% of the paragraphs.

Based on the five rules of SVA of Azar & Hagen (2009), the errors were found in the two types of SVA rules, including "Final-s/-es" and "Basic subject-verb agreement", while there were none in the other three rules. The students made errors in sentences requiring "Basic subject-verb agreement", which accounted for 72% of the corpus, while the errors in sentence formation with "Final -s/-es" were 28%. Based on these findings, errors ranged from incomplete and run-on sentences, the omission of subject or verb in sentences, and the misuse of subordinating conjunctions. Lastly, the most serious problem in terms of mechanics was comma usage.

6.   Pedagogical Implications

It can be said that writing a paragraph requires an intense effort and constant practice. To develop a well-organized paragraph, "the subject must be "rethought" and "reformulated" and connections between different elements must be established" (Popescu et al., 2015 p. 1217). They also suggested that to be able to develop a clear and concise paragraph, students should have both general knowledge and linguistic competency (Popescu et al., 2015). Another way to be skillful in writing a paragraph is training or practicing constantly. It is one of the fundamental strategies to improve paragraph writing. Pedagogically, teachers of writing should assist students, especially non-native students, to improve their paragraph writing by brainstorming for ideas, managing logical thought, designing good content and presenting a smooth flow of ideas. In addition, it should be remembered that there are differences between L1 and L2 linguistic properties (Chayanuvat, 2017). Based on the findings of the present study, the "Basic subject-verb agreement" structure was the serious problem of the accounting students. They form the sentences with incorrect structures such as subject or verb omission, two verbs insertion in a simple sentence, an -ing form, and pronoun reference mistakes. The error on the use of final s/es was another problem of in the paragraphs developed by accounting students. Therefore, teachers should be aware of these issues when teaching or designing material for assisting non-native English students to develop their writing skills.

These findings should shed light on Thai student errors in sentence development and the construction of paragraphs. They could be used as a guideline for designing class materials to develop writing skills to assist EFL students when writing paragraphs. It is suggested that teachers should not only pay close attention to SVA problems, but also to writing mechanics which can impede EFL students' writing progress. Moreover, the use of transition signals in paragraphs is an important element in academic writing. These are all urgent and important issues which should be on the table for educators. Although the present study presents comprehensive results, there were still some limitations which need to be considered, such as corpus size, as these results may not be fully generalizable to larger contexts. Furthermore, the students' background in learning academic English writing in Thailand is reflected in the results of the study. To strengthen the results, future research studies should take these limitations into account.

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