ΣОФІА—SOPHIA

Considerations on a methodological framework intended to text analysis *

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Abstract

The article presents a literature review relevant to the construction of a methodological framework for text analysis in applied social sciences such as economics, which we have supported with the main hermeneutical approaches coming from philosophy, linguistics and social sciences. In essence, they assume that all discourse is meaningful - whether true or not - and that it expresses complex social relations. Thus, any content analysis is ultimately a certain type of hermeneutics (interpretation), while trying to account for multiple phenomena immersed in the production, application, use and reproduction of knowledge within the text. When applying discourse analysis to economic science textbooks, we find traces of legalistic and political discourses, ethnocentric tendencies, among other discourses hidden within the text. Therefore, the analysis internal discourse of the text allows us to enter inside the state ideology and its underlying or latent discourses.

Key words: text analysis, hermeneutical approaches, methodologies of critical analysis of discourse, textbooks.

Introduction

This text aims to construct a methodological framework for the analysis of content in general and later on in particular teaching texts. However, for this purpose it is necessary to elaborate a literature review of the main theoretical and methodological precedents of the hermeneutical positions that have been relevant to the Western Philosophy and the different modern fields that have dealt with the problem of the more or less critical interpretation of the content of various discourses, including religious, political, educational and ideological discourses.

In spite of the subtle but in some cases profound differences in the intentionality of methodological perspective, the analysis of texts, known as CDA (critical discourse analysis) or so-called textual analysis and on other occasions called -depending on the author- discourse analysis, constitutes one of the main resources of qualitative analysis of both bibliographic resources (texts and in general, written documents) and acts of speech of current social significance. This term, "method" of content analysis or text analysis is a claim to the historical truth that comes especially from the philosophy and modern sociology of the mid-twentieth century. Nevertheless, it is still debated whether content analysis in texts or speeches is such a method, a methodological technique or merely a tool or instrument.

For the purposes of our research, we will assume the use of certain content analysis techniques because as we will see, each of the current trends offers valid elements to be taken into account, although it is necessary to review the following hypothesis further on: although all content analysis is a discourse analysis beyond the particular interests of each methodological perspective, what is at stake is the hermeneutics of the text. A possibility to critically interpret both the contents and the social relations that produce, shape and legitimize their use.

In the structure we propose as a reading wage, first of all we will deal with the precedents of the discourse analysis theories, where we will mention briefly the most recent philosophical wagers of the antiquity and their revitalization in the language philosophy within the work of Plato and Aristotle, the discourse analysis precedents and their implications in both linguistics and hermeneutics philosophy.

The second section aims to describe the methodological approaches and positions on the relationships between text and society: the agencies between author, text and reader, the approaches that allow to see the texts in their internal architecture and to situate them in the social and historical contexts that are outside the text (extra-textual) in order to understand better and in a broader way the genesis of their contents. These perspectives have a clear methodological connotation, and

most of them belong to the so-called hermeneutic structuralism.

The third section corresponds to the path of 20th century philosophical hermeneutics proposed by the enormous impact of Martin Heidegger's work. This proposal is critical regarding structuralism and states that such positions do not offer us elements to the understanding of preconceptions, prejudices, evaluations, aesthetic judgments, attitudes towards the text, and it seems that the meaning itself is outside the meta-structures. Since such constructs hide the meaning of human texts or actions that is why the Heidegger-like hermeneutics is directed towards the concept of application or the evaluative appreciation of the interpreter.

The fourth section ventures into the methodological background of the various tools developed for the critical discourse analysis applied to linguistics, textual content analysis, political and state ideology, among others whose main representatives are Teun Van Dijk, Tzvetzan Todorov, and Louis Althusser for whom both the structural and formal methods are necessary to postulate critical discourse analysis and analysis of the underlying ideology.

Finally, the last section closes our initial hypothesis about the possibility of applying the various forms of the critical discourse analysis in the analysis of economic science teaching texts and suggests the need for the use of hermeneutical approaches to unravel the various contexts and layers of the theoretical and ideological positions of these economic disciplines manifested in the textbooks used for their teaching and reproduction.

Precedents of discourse analysis

The path of content analysis (always referring to the fact that a text is a discourse) as it is understood today comes to light at the beginning of the 20th century, but it is only after the Second World War that the study of discourses immersed in various representations ranging from pamphlets to teaching books, graphic, radio and multimedia advertising in modern societies acquires interest for the social sciences.

This does not mean that a content analysis of the texts has not been previously made; in fact, the precedents of such activity are immersed in the ancient philosophy; they are found in the work of Parmenides, Plato, and Aristotle as their main representatives. In the classical Greece, there were developed the bases of the qualitative sciences that sought to purify both the language structure (grammar), the correct use of language (logic), and the possibility of its application, regardless of whether the discourse was written or simply transmitted verbally (rhetoric). Those are the three types of knowledge that lay the foundations for what it is commonly referred to as content analysis - text analysis or discourse analysis¹ (Vattimo, 1991). On the other hand, in the further development of these three disciplines, there is possibly found the differentiation within the current methodical proposals.

This discussion reflects the methodological and disciplinary tensions, especially in the intentionality of each proposal given its scope, use and possibilities in contexts as varied as linguistics, social sciences, political and economic sciences while for some scholars the main interest is to detect the structures underlying the text (or the discourse itself); for others, the essential is to determine the logical-semantic construction of the text or discourse or to determine the relationships between the discourse immersed in the text and its power dynamics, and in some cases this analysis accounts for different interests that aim to determine the cognitive and psychological processes involved in the production of a text.

The common point of these modern perspectives is that they all recognize that discourse carries meaning - truthful or not - and, moreover, it expresses complex social relations that manifest themselves at the political level with greater or lesser effect. This type of commonplace is not entirely new, for this was precisely Aristotle's interest in the Rhetoric when constructing a rhetoric capable of detecting the hidden dimensions of political power in antiquity and of being prepared to avoid the gruesome dimensions of discourse in general. What we can add is that the categories of

social analysis are very different and that's what we are going to explore with caution.

That said, it has to be mentioned that content analysis is a research technique proper of the field of the sociology of knowledge; in other words, of socio-cultural dynamics. The origin of the analysis lies in Freud (2004) and in the interpretive psychology of the early 20th century, which led to the conceptual analysis of symbolic forms, so important in the work of Ernst Cassirer and Carl Gustav Jung. In this sense, Louis Althusser's work reconstructs in perspective how the problem of the ideology internal to discourses has a clear methodological background in Marx and Freud, although it is limited or poor, given its methodological scope, full of meanings not inscribed in the social discourse (Althusser, 2005).

From the 1930s decade, the first empirical researches arose on larger samples, which led to the development of current techniques for analyzing the content of speeches and texts. This moment is important for the development of this type of studies due, in large part, to the confluence of various social elements. Among them, the fast development of the so-called media such as the written press, radio, cinema and television; and also the increased importance given to public opinion, the growing spread of political propaganda and commercial advertising, among other factors (López, 1963).

As long as a very diverse and rich social sphere flourishes and has an impact on culture, society, and individuals, it is clear that new objects of study for content analysis are emerging because any communication body can be susceptible to internal analysis and even to determine the intentionality of the underlying discourse. For example, a science fiction novel, a trendy themed film, a collection of American comic books from World War II, the script of a soap opera about the life of a drug trafficker, or simply, in a political or religious discourse, or in the Nazi Germany's war propaganda. That is to say, practically all socio-cultural systems are susceptible of being analyzed as contents of discourse. This is so because content analysis reveals a complex web of meanings inherent to the communicative act.

As any research technique, there is debate about its effectiveness, the validity of the type of qualitative or quantitative analysis used, the scope of sampling in studies conducted, the validity of case studies, or particulars so frequent in content analysis, among other topics, which for reasons of relevance are not of interest in this article.

The further development of the document is organized as follows: first, the main references of the Critical Discourse Analysis (CDA) are addressed, as well as their contributions and main directions at the moment, and the scope of these structuralism approaches in the analysis of texts and discourses. The second part deals with some of the sociological perspectives of the analysis of texts, their anthropological and ethnological implications and their scope, and the third part deals with the hermeneutic path coming from the Heidegger philosophy, which questions and at the same time opens the possibility of interpreting the text, which is possible to the extent that a subject is capable of giving it meaning.

Text and society: author, text and reader

One of the tendencies derived from the works of the critical position is aimed at linking the contents of the texts (treated as works, human products with a determined purpose beforehand by the author) with the historical moments of the society that produced them. As we have already seen, this aspect was not neglected for our previous reference but it is not the most important criterion originally. It is rather the ending to which the content critical analysis should arrive (Hart, 2007). First of all, this type of stance comes from Aristotle (2011), who compromises the problem of critical philosophy by reading his predecessors and categorizing his thinking into periods, moments and philosophical problems. This is clear in almost all his work, but especially in Rhetoric and Metaphysics.

What this position proposes is to know the texts in their internal architecture, and to situate them in the social and historical contexts that are outside the text (extra-textual) in order to understand them better, and in a broader way, the genesis of their contents. This implies that the main actor of the text (the author) returns to the scene because of its context. This perspective has been nourished from various influences, but with the problem of inter-subjectivity and context as a common background. One of the references that has most permeated this socio-historical position is Goldman (1968), and on the other hand Bakhtin, from a much more formalist current (1975).

This means that although the author reappears in the communicative game, it is not necessary to remove him from the text itself or from the reader. The descriptive analysis of such elements, for example, is of interest for research on disciplinary teaching texts (accounting, administration, among others). Now let's look how these four elements are characterized:

The author must be rather considered as a peculiar individual, because he manages to place himself above individual processes and manages to express through a coherent corpus full of meaning and the integral consciousness of a social group. In addition, the author is better able to express this collective consciousness than other members of the group. The thesis of Goldman (1968) in "Man and Absolute" is that a text and a teaching book expresses a conception of the world, a Weltanschauung² but this consideration centered on the figure of the author should not be taken so literally because the author, by standing out as an exceptional individual, is turning ordinary individuals into mere objects. This is in principle the manifestation of power exercises or practices through texts, which is possibly a special feature of textbooks or teaching books.

In this sense, we find the *text-world* model of De Beaugrande (1980), and De Beaugrande and Dressier (1981), which proposes that the relationship of knowledge of a text in the mind is composed both by the knowledge activated in the textual expressions and by the knowledge possessed of the world in which develops (the person) who analyzes.

The text from this socio-historical point of view can obtain several forms: a book, a primer, a pamphlet, a love letter, a graffiti, a score or any written document. It is a versatile creation that needs to be studied in all possible states from its aesthetic perception to its implicit structure. Thus, the text itself becomes an empirical object that brings together the physical characteristics of presentation, layout, size, use of colors, graphics, illustrations, etc.; and a series of internal characteristics such as its thematic content, use of pedagogical resources, volume, distribution, dispersion, and argumentation.

For its part, the reader (also the receiver) is the one who validates both the existence and the reproduction and permanence of the text. This does not mean, as Moreno (2007) states, that he is a competent actor who intervenes all the time with the text; even much less that he gives it meaning at all times, since a good example of this is in the case of textbooks or teaching. Here we see that not necessarily the reader to whom this type of text is addressed is competent to give an adequate value judgment about the content of a book or its argumentative structure, or in general to issue an epistemological judgment, which can happen only from a self-reflective position of the reader that only after an extensive experience with various texts can reach.

What is unquestionable is that the reader never remains neutral in front of the text, since from his first approach he is already forming essentially aesthetic judgments about it. With this in mind, Iser (1987) in the "Act of reading" states that the reader-receiver is so involved with the document he reads that it is he who activates in the text what he wishes to obtain from it.

It is the interpretation made by the reader-receiver who discovers the hidden or explicit meanings of the text that leads him to distance himself at a certain point from the writing, in order to reformulate his judgment or simply to reconstruct it. It is in this way that there are generated explanations that give an account of the social significance of the textbook. In other words, it is in this field where is found the connection between the content of the text and the consciousness of a social group (ideology) at a particular historical moment in the creation of the judgment.

The context, for its part, highlights the external elements that affect both the generation of the text and its reproduction and permanence. Although it also gives an account of other collective elements that intervene in the work in the middle of a particular historical period and even a geographical reference. These collective elements have to do with the social classes that direct the processes of academic production (in our particular case) and also the economic processes, the groups of power that legitimize the use and achievement of certain contents within the texts, customs of social groups, intellectual elites that dominate a particular field, and social groups that defend or attack one position for the benefit of another, etc.

From the sociological perspective of Bourdieu (1995) in his text The Rules of Art, the analysis and reconstruction of the context is given by the emergence of the countryside, that is, a free construction of the social and historical environment that directly influences the production of a work (text) in a specific time and place. As an example, regarding accounting texts, from the perspective of Bourdieu (1995), they are a type of work that can be assumed as argumentative texts. For this reason, it is imperative to study the way in which the field of knowledge emerges and, in particular, the subjective motives (intentions) of the author. This would clarify the question of the genesis of this type of text, since during the reconstruction of the countryside, one would be finding the relations of rapprochement or distance from the analyzed text with the society of which it is contemporary. Even so, this perspective can be complemented by a hermeneutic approach that gives reason, no longer of the formal and contextual structures of the text, but of a critical interpretation of the content insofar as its implicit meanings have value beyond its use or legitimation.

The hermeneutic path

Although the most useful reference in our case is Martin Heidegger (2000), we must recognize the multiplicity of works on the application of a hermeneutic method in the analysis of texts. The important aspect about this perspective is that any analysis of content is ultimately a certain type of hermeneutics (interpretation), as it attempts to

account for multiple phenomena immersed in the production, application, use and reproduction of knowledge within the texts. From this it follows which is necessary to keep previously into account that when speaking of the hermeneutic method we must understand that it is sheer possibility of understanding. More than a set of specific rules, it is a constant search for meaning, a way forward that fits into existence itself.

Once this prevention has been made, in general terms, hermeneutics tries to understand the texts in their multiple meanings, as they express ideas about an object through the expressions of a particular subject, linking the intention of the author with that of the reader.

Thus, a possible hermeneutic method starts with an interpretative question or by the possibility of interpreting the text, which requires an answer guided by a judgment of an interpretative nature that may well refer to a text (meaning the writing or the act of speech itself) or even human actions as proposed in Heidegger (2000). In fact, everything that contains meaning is not immediately and clearly possessed, even when it is open to interpretation. This is possible as long as a subject is able to give meaning to the text.

It is in this way that a possible hermeneutical method is ultimately the development and effective realization of understanding, which leads us to affirm that betting on a possibility of interpretation does not necessarily mean affirming what is understood but expresses the development of the multiple possibilities of human understanding. According to Beuchot (1999), the interpretative process involves three instances in particular:

- It searches for the textual, intra-textual and intertextual meaning.
- It explains the connections between the text and the objects of meaning.
- Its application (feasibility), understood as the way of detecting the author's intentionality, is implicit in the text.

This undoubted Heidegger-like approach lets us glimpse the problems of textual analysis or content analysis from the structuralism positions, which basically lose field of work when they abandon the objectivity of the symbolic field of the text, because although from the structuralism we can elaborate certain coordinates of work on the symbolic corpus of the text, it does not give account of the possible conflicts of interpretation that are equally valid, remaining exclusively in the analytical position of the structures of reproduction or content of the text. That is to say, such positions do not offer us elements of understanding of preconceptions, prejudices, evaluations, aesthetic judgments, attitudes towards the text, and it seems that the meaning itself is outside the meta-structures.

For Heidegger (2000), the understanding of meaning from the hermeneutic point of view is globalizing, since it must account for all the elements and not only for the frameworks that hide or protect the meaning of texts or human actions. That is why Heidegger-like hermeneutics is directed towards the referential concept of application, that is to say, towards the interpreter's evaluative appreciation. This is expressed in ontology as the "Hermeneutics of the facticity", which can be understood as: "In the multiple possibilities of things giving themselves, we see the ways of expressing the being as being" (Heidegger, 2000: 43); for that reason, it is concluded that the being does not speak, it says; and therefore, it is susceptible to be interpreted.

The interpretation of the text following this hermeneutic approach starts from the ontological foundation, where reality is not known but is only partially interpreted and not absolutely, that is, it is in constant interpretation. This is what is called the hermeneutic method. Therefore, reality is interpreted but not understood in its different manifestations or substrates. Being immersed in discourse manifests itself in multiple ways (perspectives), so hermeneutics is ultimately how realities are interpreted. Thus, it is possible to affirm from this perspective that what is common to all, and even more so when dealing with a text, is that we interpret the world in its different layers (substrates). Whether texts that express instrumental, symbolic or poetic discourses, etc.

This understanding of hermeneutics is aimed at no less than understanding what the being says, in any case, recognizing the ontological limitations of any research in the factual field will be a question of understanding a part of the being (ontological reality), as long as interpreting is the condition of existence, which is ultimately the ontological dimension of any research on the text.

A hermeneutics of the factuality is possible as long as we have the following elements: A previous "state of affairs", that is, an organized corpus of texts or actions that can be interpreted, which involves the recognition of the tradition of previous knowledge, how it is revealed to us, and how we understand it today; it implies also recognizing the ways of giving meaning to the text (attitudes towards the text, normative definitions, operations of meaning, assessments of the content, recognition of the text in the field of knowledge to which it belongs, formal characteristics of the text, a basic structure of the type of text). Finally, it is necessary to realize the importance of the everyday life of the text, that is, its factuality, its application and use in a field of knowledge where the factual horizon is the historicity immersed in the text. From this proposal of the hermeneutics of facticity, as mentioned by Norka Viloria (2001), there emerges an analysis of a positivist, intersubjective and analogical nature, among others.

Critical analysis of the discourse and the underlying ideology

One of the main exponents of the critical current of discourse analysis is Teun Van Dijk (1989, 1996, 2005), who during the last 40 years has explored, and on the other hand, defined the limits of discourse analysis from purely formal interests from structuralism, through the semiotics of discourse, the analysis of ideology, to its implications in the political sphere:

The ideological analysis of language and discourse is a widely held critical position among scholars of the humanities and social sciences. This analysis assumes that it is possible to "expose" the ideology of speakers and writers through careful reading, comprehension or systematic analysis as long as users explicitly or inadvertently "express" their ideologies through language or other modes of communication. Despite the generalization of these assumptions and practices, the theory

relating the discourse to these underlying ideologies has not been made sufficiently explicit. In fact, in discourse studies, as well as in social and cognitive psychology or the social sciences, not much is known about how exactly ideologies develop through discourse, and how they control or influence texts and speech. (Van Dijk; 1996; p.189).

This type of analysis has its origin in structuralism, an interpretative field that has different aspects in anthropology and ethnology, with Claude Levi-Strauss (2006) as its main representative; together with Todorov (1996), who elaborates a proposal for the analysis of the symbol and structure of European tales and legends up to the political propaganda discourses that surrounded the turbulent 20th century. Both of them move away from the functional conceptions of structure proposing that society is composed of basic units of culture that are presented in the minds of the individuals of each society through language and its representations, since such structures of human language are equivalent to those of society. It is necessary to mention that they are composed by binary oppositions: nature-culture, man-woman, etc.; which we can see and analyze in the different discourses like the myths and the legends. Given that they are visible constructs, they are considered as concepts of our mind that are manifested in the discursive contents and in the social life of the diverse cultures (Herrero, 2002).

The structuralism of the mid-20th century also gave rise to modern interpretative models of discourse and text, such as Meyer's Hierarchical Model (1984, 1985), which is based on the logical structure of texts, from which it can be inferred that the internal superstructure of the text is the guide to understanding. This model gives importance to the relationship between the concepts of the texts and the hierarchy of information.

Another structural interpretative model is the narrative model of Rumelhart (1977) and Thorndyke (1977), in which the structure of the discourse is established from a hierarchically organized group that is composed of components of the narrative discourse, under some rules, taking into account the narrative scheme used for the understanding

and representation product of the narrative texts. Narrative discourse whose rules take into account the scheme of this textual typology used for the understanding, and a representation product of these texts.

Under this, it emerged the so-called Kintsch-Van Dijk situational model, (1983), which is a more comprehensive and strategic one. Strategic, whose budget needs to work with flexible cognitive operations and not with rules. In advance with the hierarchical model, it incorporates a situation model that completes all information and thus allows a better understanding of the meaning of the discourse.

The shift from content analysis to socio-political analysis will be of interest to us, as it gives us a broader theoretical framework, considering the analysis of the text as a specific type of analysis of socio-political discourse. It is therefore consistent that: "Such analyses, among other things, seek to relate the structures of discourse to social structures" (Van Dijk; 1996:56). So only in this way, can class, gender and social relationships be systematically associated with structural units, levels, or speech and text strategies incorporated into their social, political and cultural contexts. This obviously applies to relations between social organizations, institutions, groups, roles, situations, power relations or political decision-making, and discourse structures. This line of analysis has been developed by other specialists (Bradac, 1999, 2002; Fairclough, 1989, 1992; Kedar, 1987; Kramarae, Schulz and O'Barr, 1984; Kress, 1985; Wodak, 1989, 1996, 2011).

The underlying question is whether the social structure itself can directly affect text and speech, which can happen in a variety of ways since groups and institutions, as such, do not write, speak or understand speech, but only through the mediation of communicating agents as members of social groups or categories. The shift proposed by Van Dijk (2005) accepts a new theoretical articulation, where the social and the discursive can "meet" and establish an explicit relation between them.

This articulation is the social interaction itself in situation. The discourse itself not only names or gives reference, it also creates realities, and of course, builds and transmits ideologies. However, there are several types of speeches, public speeches are among the most important ones. They are indeed important because it is thanks to them that dominant groups have access to large populations through different channels, such as television, radio and the written press in general; and they also contribute greatly to the formation of beliefs in individuals. But within these public discourses, we find a very particular one: the school type, which has an effect on different social communities if we take into account that the school population is made up of children and adults of very broad age, gender or social status. It is in this way that discourses within school, secondary and higher education in general contribute directly to the acquisition of certain types of knowledge, including social and cultural knowledge, and through their hidden curricula contribute to the transmission of dominant ideologies relating to gender, race or social status (Van Dijk, 2003a, 2003b).

As for the structure of the discourse, Van Dijk (2005) starts from the semiotic and syntactic content of the discourse as central elements (a discursive semantics), insofar as the coherence of the text is defined by these characteristics. Even though we can account for some elements of the discourse context, it is necessary to demand from the analysis a clearer formulation of such institutions, and also to specify which expressions or meanings of discourse give rise to what kind of inferences or other mental processes. In sum, the structures can be organized as shown in table 1.

Table 1. Discourse structures

Phonologic structures (stress, peaks, volume, intonation) Graphic structures (headlines, bold type)

The ordinance and general size (first and then, higher/lower, bigger or smaller, preponderance and inferiority)

Syntactic structures (word order, topicalization, clause relations: main and subordinate, frontal or embedded; divided structures)
Semantic structures (explicit vs. implicit, detail and description level,

semantic macrostructures vs. details).
Lexical style (positive opinion words vs. negative)

Rhetorical (overestimation, underestimation, euphemism, repetition)

Schemes or superstructures (expressed in conventional visible categories, for example, headings or conclusion, relate and argumentation).

Pragmatic (assertion against negation, self-complacency vs. accusation).

Interactive (self-selection and predominance; maintenance and topic exchanges; non-verbal communication: face, gestures).

Source: self-made from Van Dijk (2005)

This set of elements of analysis gives a first characteristic to consider: the lexical style and the intentionality of the text, which also offers clues on what the implicit meaning of the text is. In this same line, the second useful characteristic is that it glimpses the rhetorical moments of the argumentation, since a description of them can give an idea of the resources that the author (or authors) must use to argue some contents.

The third characteristic to be followed is that one which defines the formal structure of the text, that is to say, the schemes or explicit superstructures such as the characterization of the thematic units of the text, the

introductions or prologues and the use of spaces eminently for pedagogical help.

Afinalmention to the "critical" stance of this research current makes it necessary to recall that although at the beginning there was a relationship of several of its exponents with the Frankfurt critical school, not even for Van Dijk (1989, 1996) is clear the critical stance, which relates to the stance of "the critical spirit" that every academy should have. Wodak and Meyer (2003) recall that critical analysts of the discourse must well acknowledge that Habermas had already picked up on the problem at least from a 'critical' position when he stated that: "Language is also a means of domination and a social force. It serves to legitimize organized power relations. To the extent that the legitimations of power relations are not articulated, "Language is also ideological" (Habermas, 1997: 76).

In this way, Althusser (2005) mentions that the "mechanism" of ideology in general was reduced to certain principles contained in few words as "poor" in their meaning as much as the authors give it, as those that define according to Marx the production in general, or in the case of Freud the concept of unconscious in general:

In fact, the State and its apparatuses only make sense from the point of view of class struggle, as a class struggle apparatus that ensures the oppression of classes and guarantees the conditions of exploitation and reproduction. But there is no class struggle without antagonistic classes. Those who say ruling class struggle say resistance, rebellion and class struggle of the ruling class (Althusser; 2005: 34).

Final considerations for text analysis in economics

Although textbooks have traditionally been considered as the repositories of knowledge and culture, this notion is typical of modernity. In fact, its prototypical antecedent is nothing less than the *Didactica Magna* (1626) of Juan Amos Comenio, the textbook that imposes a whole way of expressing, replicating and legitimizing knowledge.

In addition to being valued as the backbone of teaching practices, they are essential for many teachers who would find it very difficult to make possible practical curriculum development without them. But it is only in modernity that we see what we call the "textbook" or teaching book used in schools and in university centers, even today.

This implies that there are underlying structures in the textbook that permeates its intentionality and being in Heidegger terms. Gimeno finds a particularity in the use of textbooks: "As surely through them (textbooks), there survive a very well established pedagogical methodology, economic interests and guidelines for effective control over schooling" (Gimeno, 1994: 4) in such a way that the textbook shapes the curriculum, pedagogical practices, discourses, ideologies, imaginaries and possibly the behavior of those who use them.

Allowing us the license to bring up our initial hypothesis, all content analysis is a discourse analysis. Beyond the particular interests of each methodological perspective, what is at stake is a hermeneutics of the text. A possibility to critically interpret both the contents and the social relations that produce, shape and legitimize their use.

Thus, current studies on the internal context of teaching texts allow us to glimpse from hidden discourses and also curricula hidden in the intentionality and use of certain textbooks. This is evident in certain aspects of economics, such as the ideologies underlying certain economic theories and the political ideologies of their production contexts. In this sense, "To the extent that the text dominates curricula, to ignore them as if they simply did not deserve attention and a serious struggle is to live in a world divorced from reality". (Apple; 1989: 108).

This interest tends to determine both trends and influences within the texts that are not clearly identifiable. Following this approach, Roncancio and Camargo (2013) analyzed the prologues and introductions of teaching texts in accounting, finding that some of these elements were hidden, such as certain legalistic discourses, influences of economic conglomerates, nationalisms and archaic tendencies of the accounting profession, as well as other political and social ideologies.

Nevertheless, we cannot leave aside the didactic aspect of the use of textbooks in the economic sciences, since their use is widespread and their purposes are diverse. In the case of teaching accounting, they are almost indispensable; and despite the fact that teachers accept the importance of conceptual and epistemological training, when they try to do this task, their strategy of approximation is not clear (León & Roncancio, 2008). In this way, as Bourdieu puts it, there is a process of "reproduction" (Bourdieu & Passeron; 1972).

In this vein, Althusser (2005) finds that the analysis of the internal discourse of the text allows us to go inside the state ideology (which includes political ideologies), for which it is indispensable to take into account not only the distinction between state power and state apparatus, but also another reality that manifests itself alongside the (repressive) apparatus of the state, but which is not confused with it. That's what is called "the ideological state apparatuses" latent in speeches.

The textbooks used by teachers of economics (administration, economics, public accounting, finance) have an internal correlation that is justified for several social, political and ideological reasons. In the case of textbooks, since they are par excellence those that concentrate on learning a good number of practical skills in financial accounting, for example; or in microeconomics, costing or financial mathematics. Thus, the thematic structures of the theoretical chapters or sections are rather few and secondary. Thus, "The teacher does not find a correlation between what the evaluation model asks for and what is established in the texts generally used" (León & Roncancio; 2008: 75).

In view of this situation, teachers may be returning to a traditional model of education, in which teaching refers to textual reproduction and to the institutional or corporate discourse that reproduces both texts and discourses and contents. Either by principle of authority or experience, they become texts of common use and are maintained over time as long as necessary for the hegemonic economic discourse, or that of the interests of the economic agents surrounding the context of the text itself.

At the same time that a very diverse and rich social sphere that has an impact on culture, society and individuals flourishes, it is clear that new objects of study for content analysis are emerging because any body of communication can be subject of analysis of its internal content and the intentionality of the underlying discourse. For example, a science fiction novel, a biased-themed film, a collection of American comic books from World War II, the script of a soap opera about the life of a drug trafficker, or simply, in political or religious discourse, in Nazi Germany's war propaganda. That is to say, practically all socio-cultural systems are susceptible of being analyzed as contents of discourse. This is because content analysis reveals the manifest content of communications.

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Footer

- 1 From now on, we will use the terms discourse and texts in an undifferentiated way, since for the purposes of this research proposal, the textbook contains a discourse in particular. In addition, the methodological techniques do not pose greater distinction, not even in the use of both terms.
- 2 Cosmovision or worldview.