



# **BALEAP Professional Issues Meeting**

## **Authenticity in EAP**

University of Leeds: Saturday 15 February 2014

**Answering the question: Helping  
business students to succeed  
with assessment.**

**Andy Gillett**

**[www.andygillett.com](http://www.andygillett.com)**

## **6BUS0348**

### **Managing Accounting Information coursework**

Using the accounts for Marks and Spencer plc and other information researched by you, write a report recommending whether or not to invest in Marks and Spencer plc.

Your report should be 1600 words (excluding appendices and executive summary), with a maximum of 2000 words. It should include the following:

- Analysis of Marks and Spencer plc, including calculation of ratios (in an appendix, showing workings), detailed analysis of the company's business, and a recommendation whether or not to invest. You should show an awareness of the information needs of an investor and consideration of limitations which relate to the particular information in this case.
- The report should be presented in a style suitable for a report (including an executive summary, introduction, clear sections and a conclusion and recommendation section).

# Using authentic materials.

“One of the key characteristics of ESP is that teachers and course developers value the use of authentic texts and tasks.”

(Basturkmen, 2010, p. 62)

# Authenticity

*Authentic materials* refers to the use in teaching of texts, photographs, video selections, and other teaching resources that were not specially prepared for pedagogical purposes.

(Richards 2001)

# Authenticity

An authentic text is a stretch of real language, produced by a real speaker or writer for a real audience and designed to convey a real message of some sort (Morrow, 1977, p. 13).

# Authenticity

Authentic texts (either written or spoken) are those which are designed for native speakers: they are real texts designed not for language students, but for the speakers of the language in question (Harmer, 1983, p. 146).

# Authenticity

A rule of thumb for authentic here is any material which has not been specifically produced for the purposes of language teaching (Nunan, 1989, p. 54).

# Authenticity

Materials which were originally directed at a native-speaking audience (Wilkins, 1976, p. 79) .



# Authenticity

“Use no materials, published or unpublished, actually conceived or designed as materials for language teaching”

Allwright (1981, p. 173) re: September 1974.

# Widdowson

- Genuine
- Authentic
- "genuineness" – a characteristic of the text or the material itself.
- "authenticity" - refers to the uses to which texts are put.

(Widdowson, 1976)

# Stevick

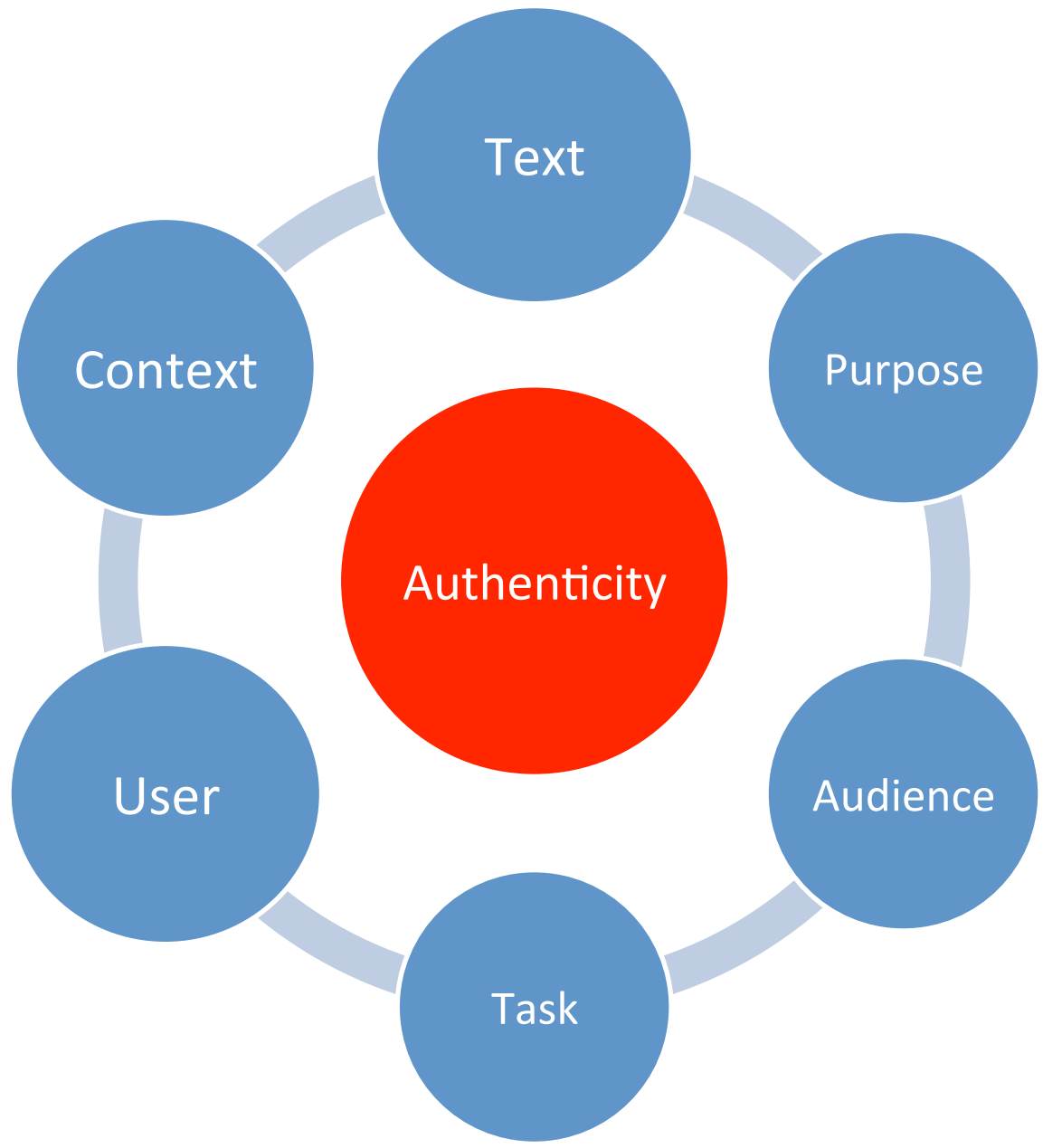
- authentic – characteristic of text
- real & realistic
- “I really use the question “What time is it?” only if (a) I don’t know what time it is and (b) I want to know what time it is. I can use the same question realistically if I can foresee the time when I might really use it.”

Stevick (1971)

# Why: Advantages

The great advantage of natural, idiomatic texts over artificial 'methods' or 'series' is that they do justice to every feature of the language ... The artificial systems, on the other hand, tend to cause incessant repetition of certain grammatical constructions, certain elements of the vocabulary, certain combinations of words to the almost total exclusion of others which are equally, or perhaps even more, essential.

(Sweet, 1899, p. 177)



# University of Hertfordshire Business School Pre-Masters Programme

Course: Graduate Certificate in Business

Length: 15 Week Course

Aim: Prepare Students for Entry to Range of  
Masters Programmes in UH Business School

Start: June or September

# Managing Accounting Information

10 hours per week

5 hours per day – 2 days

4 hours taught by Business Lecturer: Sarah

6 hours taught by English Lecturer: Andy

**1 hour  
English**

**2 Hours  
MAI**

**2 Hours  
English**

## **6BUS0348**

### **Managing Accounting Information coursework**

Using the accounts for Marks and Spencer plc and other information researched by you, write a report recommending whether or not to invest in Marks and Spencer plc.

Your report should be 1600 words (excluding appendices and executive summary), with a maximum of 2000 words. It should include the following:

- Analysis of Marks and Spencer plc, including calculation of ratios (in an appendix, showing workings), detailed analysis of the company's business, and a recommendation whether or not to invest. You should show an awareness of the information needs of an investor and consideration of limitations which relate to the particular information in this case.
- The report should be presented in a style suitable for a report (including an executive summary, introduction, clear sections and a conclusion and recommendation section).



# **6BUS0348**

## **Managing Accounting Information coursework**

Using the accounts for Marks and Spencer plc and other information researched by you, write a report recommending whether or not to invest in Marks and Spencer plc. Your report should be 1600 words (excluding appendices and executive summary), with a maximum of 2000 words.

It should include the following:

- Analysis of Marks and Spencer plc, including calculation of ratios (in an appendix, showing workings), detailed analysis of the company's business, and a recommendation whether or not to invest. You should show an awareness of the information needs of an investor and consideration of limitations which relate to the particular information in this case.

- The report should be presented in a style suitable for a report (including an executive summary, introduction, clear sections and a conclusion and recommendation section).

# Managing Accounting Information

1	Introduction; basic income statement and balance sheet – terminology and layout.
2	Context of financial reports (reading from newspapers/share price info) Introduce company
3	Interpretation of accounts – key ratios, what they mean, limitations: Profitability and efficiency ratios
4	Liquidity, gearing and investor ratios
5	Interpretation of the ratios of Company
6	Interpretation of the ratios of Company
7	Introduction to traditional budgeting.
8	Traditional budgeting - behavioural aspects, problems with traditional budgeting. Beyond budgeting – the issues
9	Development of the material in <i>better budgeting</i>
10	Work on material for the presentations
11	Assessed discussions
12	Feedback on assessed discussions and written reports

# Managing Accounting Information

## Assessment

- Assessment 1 – Students will write a report interpreting a set of published accounts. They will recommend whether to invest in the business. 1600 - 2000 words.
- 50% of module marks
- 3 weeks

## **6BUS0348 Managing Accounting Information coursework**

Using the accounts for Marks and Spencer plc and other information researched by you, write a report recommending whether or not to invest in Marks and Spencer plc.

Your report should be 1600 words (excluding appendices and executive summary), with a maximum of 2000 words. It should include the following:

- Analysis of Marks and Spencer plc, including calculation of ratios (in an appendix, showing workings), detailed analysis of the company's business, and a recommendation whether or not to invest. You should show an awareness of the information needs of an investor and consideration of limitations which relate to the particular information in this case.
- The report should be presented in a style suitable for a report (including an executive summary, introduction, clear sections and a conclusion and recommendation section).

1. How would you approach this question as a student?
2. How would you approach the question? As a teacher.

# The Task

3. What do the students need to do? What do they need to include? Where will they get your information from?





# Financial statements

## Consolidated income statement

	Notes	52 weeks ended 30 March 2013 £m	52 weeks ended 31 March 2012 £m
<b>Revenue</b>	2,3	<b>10,026.8</b>	9,934.3
<b>Operating profit</b>	2,3	<b>756.0</b>	746.5
Finance income	6	26.5	48.3
Finance costs	6	(218.2)	(136.8)
<b>Profit before tax</b>	4	<b>564.3</b>	658.0
Income tax expense	7	(106.3)	(168.4)
<b>Profit for the year</b>		<b>458.0</b>	489.6
<b>Attributable to:</b>			
Equity shareholders of the Company		466.7	513.1
Non-controlling interests		(8.7)	(23.5)
		<b>458.0</b>	489.6
Basic earnings per share	8	29.2p	32.5p
Diluted earnings per share	8	29.0p	32.2p
<b>Non-GAAP measures: Underlying profit before tax</b>			
<b>Profit before tax</b>		<b>564.3</b>	658.0
Adjusted for:			
Strategic programme costs	5	6.6	18.4
Restructuring costs	5	9.3	–
IAS 36 Impairment of assets	5	–	44.9
IAS 39 Fair value movement of put option over non-controlling interest in Czech business	5	–	(15.8)
IAS 39 Fair value movement of embedded derivative	5	(5.9)	0.2
Fair value movement on buy back of the Puttable Callable Reset medium-term notes	5	75.3	–
Reduction in M&S Bank income for the impact of the financial product mis-selling provision	5	15.5	–
<b>Underlying profit before tax</b>	1	<b>665.2</b>	705.9
Underlying basic earnings per share	8	32.7p	34.9p
Underlying diluted earnings per share	8	32.5p	34.6p

## Consolidated statement of comprehensive income

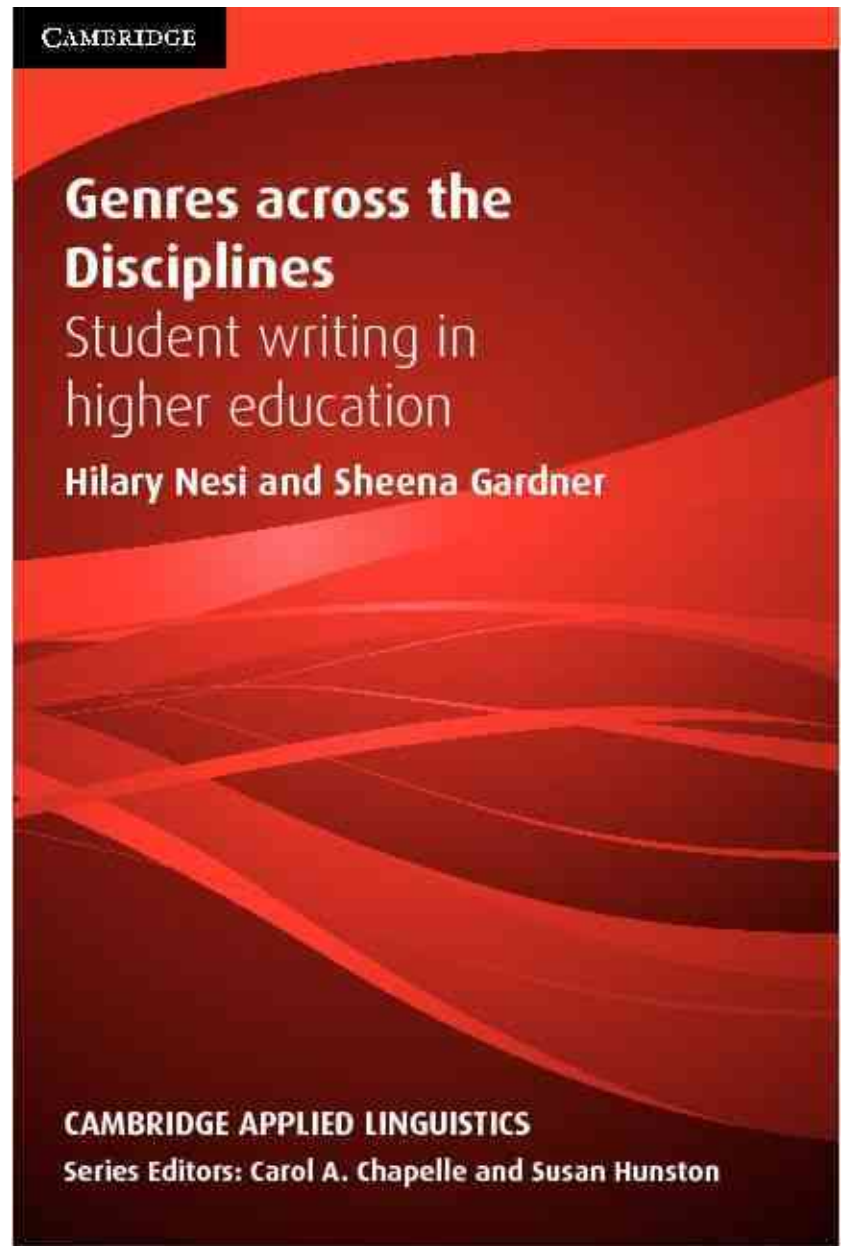
	Notes	52 weeks ended 30 March 2013 £m	52 weeks ended 31 March 2012 £m
<b>Profit for the year</b>		<b>458.0</b>	489.6
<b>Other comprehensive income:</b>			
Foreign currency translation differences		7.9	(15.1)
Actuarial gains/(losses) on retirement benefit schemes	11	90.7	(189.9)
Tax on retirement benefit schemes		(19.9)	50.4
Cash flow and net investment hedges			
– fair value movements in other comprehensive income		33.6	53.0
– reclassified and reported in net profit		(26.0)	(23.0)
– amount recognised in inventories		(13.6)	13.7
Tax on cash flow hedges and net investment hedges		(0.4)	(7.3)
Other comprehensive income/(loss) for the year, net of tax		72.3	(118.2)
<b>Total comprehensive income for the year</b>		<b>530.3</b>	371.4
<b>Attributable to:</b>			
Equity shareholders of the Company		539.0	394.9
Non-controlling interests		(8.7)	(23.5)
		<b>530.3</b>	371.4

	Notes	52 weeks ended 30 March 2013 £m	52 weeks ended 31 March 2012 £m
<b>Revenue</b>	2, 3	<b>10,026.8</b>	9,934.3
<b>Operating profit</b>	2, 3	<b>756.0</b>	746.5
Finance income	6	<b>26.5</b>	48.3
Finance costs	6	<b>(218.2)</b>	(136.8)
<b>Profit before tax</b>	4	<b>564.3</b>	658.0
Income tax expense	7	<b>(106.3)</b>	(168.4)
<b>Profit for the year</b>		<b>458.0</b>	489.6
<b>Attributable to:</b>			
Equity shareholders of the Company		<b>466.7</b>	513.1
Non-controlling interests		<b>(8.7)</b>	(23.5)
		<b>458.0</b>	489.6
Basic earnings per share	8	<b>29.2p</b>	32.5p
Diluted earnings per share	8	<b>29.0p</b>	32.2p
<b>Non-GAAP measures: Underlying profit before tax</b>			
<b>Profit before tax</b>		<b>564.3</b>	658.0
Adjusted for:			
Strategic programme costs	5	<b>6.6</b>	18.4
Restructuring costs	5	<b>9.3</b>	–
IAS 36 Impairment of assets	5	<b>–</b>	44.9
IAS 39 Fair value movement of put option over non-controlling interest in Czech business	5	<b>–</b>	(15.6)
IAS 39 Fair value movement of embedded derivative	5	<b>(5.8)</b>	0.2
Fair value movement on buy back of the Puttable Callable Reset medium-term notes	5	<b>75.3</b>	–
Reduction in M&S Bank income for the impact of the financial product mis-selling provision	5	<b>15.5</b>	–
<b>Underlying profit before tax</b>	1	<b>665.2</b>	705.9
Underlying basic earnings per share	8	<b>32.7p</b>	34.9p
Underlying diluted earnings per share	8	<b>32.5p</b>	34.6p

1. Read M & S annual report.
2. Using the information given, work out the various ratios and include them in an appendix.
3. Read the textbook, lecture notes and other sources to make sure they understand the meanings and relevance of these ratios.
4. Read the textbook, lecture notes and other material to make sure they understand the needs of a potential investor.
5. Think about the limitations of the data they have read.
6. Analyse & evaluate the data.
7. Make a recommendation.
8. Write the assignment.

# BAWE

<http://www.coventry.ac.uk/bawe/>



# An Investigation of Genres of Assessed Writing in British Higher Education

6.5 million word British Academic Written English (BAWE) corpus.

The corpus contains 2,761 proficient student assignments, produced and assessed as part of university degree coursework, and fairly evenly distributed across 35 university disciplines and four levels of study.

Hilary Nesi, Coventry University

# Purpose

When students write an assignment at university they may be expected to demonstrate that they:

- a. are knowledgeable about the latest information in their discipline
- b. can develop an argument and reason on the basis of evidence
- c. can design and conduct independent research
- d. are prepared for graduate employment, perhaps in a particular profession such as medicine or engineering
- e. can reflect on how they and other people feel and think.

These are the five *Primary Purposes* for writing at university:

- a. Demonstrating Knowledge and Understanding
- b. Developing Powers of Independent Reasoning
- c. Building Research Skills
- d. Preparing for Professional Practice
- e. Writing for Oneself and Others

(Nesi & Gardner, 2012)



4. The question. What is the primary purpose?

# Primary Purpose

1. Demonstrating Knowledge and Understanding.

2. Building Research Skills.

3. Developing Powers of Independent Reasoning.

4. Writing for Oneself and Others.

5. Preparing for Professional Practice.

# 1. Demonstrating Knowledge and Understanding.

*Explanations* and *Exercises* are types of writing which show that you have understood what you have read in textbooks, and what your lecturers have told you. Although these kinds of assignments can be very technical and can require you to know a large amount about your discipline, they do not usually require you to give your own opinion, or write anything which is not accepted knowledge.

## 2. Building Research Skills.

*Literature Surveys, Methodology Recounts and Research Reports* are types of writing which enable you to develop your academic skills, so that you can learn how to become a researcher in your field. Researchers must know what other researchers have written, so they must survey the literature in a *Literature Survey*. They also conduct experiments of various types, and they recount their research methods in Lab Reports. And also a report on a complete piece of research called a *Research Report*.

### 3. Developing Powers of Independent Reasoning.

*Essays and Critiques* give you the opportunity to examine something you have been studying and form your opinion about it. Often you have to choose your own scope or perspective, and use evidence from lectures and your reading to develop an argument. This means that your thesis or evaluation may well be different from others writing the same assignment.

## 4. Writing for Oneself and Others.

*Event Recounts* and *Public Engagement* are types of writing that help you to think about your own or other people's wants and needs, and to explain things you are studying in a way that non-specialists can understand.

## 5. Preparing for Professional Practice.

*Case Studies, Design Specifications, Problem Questions and Proposals* are all types of writing that try to solve problems in the world of work. These assignments help you develop decision-making skills to prepare for your future profession, for example in business, tourism, medicine or nursing.

<b>Primary Purpose</b>	<b>Genre Family</b>
1. Demonstrating Knowledge and Understanding.	Explanations Exercises
2. Building Research Skills.	Literature Surveys Methodology Recounts Research Reports
3. Developing Powers of Independent Reasoning.	Essays Critiques
4. Writing for Oneself and Others.	Event Recounts Public Engagement
5. Preparing for Professional Practice.	Case Studies Design Specifications Problem Questions Proposals



5. The question. What genre family?

<b>Primary Purpose</b>	<b>Genre Family</b>
5. Preparing for Professional Practice.	Case Studies Design Specifications Problem Questions Proposals

# Case Study

The purpose of a *Case Study* is to develop and demonstrate an understanding of a real-life case, and make a decision about it.

# Design Specification

The purpose of a *Design Specification* is to demonstrate or develop the ability to design a product or procedure that could be manufactured or implemented.

# Problem Questions

The purpose of a *Problem Question* is to provide practice in applying specific methods in response to professional problems.

# Proposal

The purpose of a *Proposal* is to demonstrate or develop ability to make a case for future action.

In a ***Case Study***, you focus on a particular organisation, industry or person (such as a patient) in order to describe it from a range of perspectives. You will conclude with recommendations for future action. Case Studies are particularly common in medicine and health disciplines, and in disciplines which involve business studies (for example agriculture, business, engineering, and hospitality, leisure and tourism).

# Genre

Genres are the culturally evolved ways of achieving goals that involve language. They are "staged, goal oriented social processes in speakers engage as members of our culture" (Martin, 1992, p. 505). They are "social because we participate in genres with other people; goal-oriented because we use genres to get things done; staged because it usually takes us a few steps to reach our goals" (Martin & Rose, 2003, pp. 7-8).



6. What audience?

7. What purpose?

8. What are the stages?

The structure of a Case Study is:

- **Introduction**

- providing some background to the case

- **Presentation and investigation of the case**

- usually looking at multiple aspects, and applying methods of analysis from your discipline

- **Recommendation(s)**

- for future action

(Nesi & Garner, 2012)

<b>Title, name, student number, lecturer's name etc</b>
↓
<b>Executive summary</b>
↓
<b>Table of Contents</b>
↓
<b>Introduction</b> Description of the background Description of situation – terms of reference Needs of investors Summary of Content
↓
<b>Findings/Results</b> Report of the findings Inclusion of tables which need to be referred to etc.
↓
<b>Discussion &amp; Conclusions</b> Discussion of the findings Evaluation of the findings. Comparison & contrast of the findings with needs of investor. Limitations of the findings
↓
<b>Recommendations</b> Recommendation of action
↓
<b>References</b>
<b>Appendices</b>

## **6BUS0348 Managing Accounting Information coursework**

Using the accounts for Marks and Spencer plc and other information researched by you, write a report recommending whether or not to invest in Marks and Spencer plc.

Your report should be 1600 words (excluding appendices and executive summary), with a maximum of 2000 words. It should include the following:

- Analysis of Marks and Spencer plc, including calculation of ratios (in an appendix, showing workings), detailed analysis of the company's business, and a recommendation whether or not to invest. You should show an awareness of the information needs of an investor and consideration of limitations which relate to the particular information in this case.
- The report should be presented in a style suitable for a report (including an executive summary, introduction, clear sections and a conclusion and recommendation section).

# Report

## Introduction

- A short introduction:
  - Background – history etc.
  - Becoming a plc.
  - Needs of investors.
- Purpose statement
  - Include what this report contains (i.e. Ratio analysis calculations etc)

# **Findings/Results**

Report of the findings:

Introduction

6 sections: Profitability, Efficiency etc

Include table

Description of table

Analysis of table

# Discussion & Conclusions

Summary of your analysis

Can you make any connections between the ratios?  
e.g. Is there a relationship between profitability and efficiency?

Consider trend over time

Anything else?

Can you say any more about the limitations of ratio analysis?



# Recommendations

- Summary of Conclusions
- State whether or not you would recommend investing in M & S.

Diversity of approaches to text classification (Bruce, 2008, p. 7)

Whole texts	Social Genres	Parts of texts	Cognitive Genres
<p><b>genre</b> (Hasan, 1989; Swales, 1990; Bhatia, 1993; Fowler, 1982)</p> <p><b>text genre</b> (Pilegaard and Frandsen, 1996; Werlich, 1976)</p> <p><b>macro-genres</b> (Martin, 1994, 1995, 1997)</p> <p><b>discourse types</b> (Virtanen, 1992)</p>		<p><b>genre</b> (Swales, 1990)</p> <p><b>elemental genre</b> (Feez, 2002)</p> <p><b>text type</b> (Biber, 1989; Pilegaard and Frandsen, 1996; Werlich, 1976; Virtanen, 1992)</p> <p><b>rhetorical functions</b> (Lackstrom, Selinker and Trimble. 1973; Jordan 1997)</p> <p><b>rhetorical modes</b> (Silva, 1990)</p> <p><b>macro-functions</b> (Council of Europe, 2001)</p> <p><b>macro-genres</b> (Grabe, 2002)</p> <p><b>sequences</b> (Adam, 1985, 1992)</p> <p><b>discourse patterns</b> (Hoey, 1979, 1983, 1994, 2001)</p> <p><b>macrostructures</b> (Van Dijk, 1980)</p> <p><b>generic values</b> (Bhatia, 2002, 2004)</p> <p><b>language styles</b> (Bloor, 1998)</p>	

9. What cognitive genres?

10. What language functions?

11. Grammar

12. Vocabulary

13.

30 hours? What would you do?

# Managing Accounting Information

10 hours per week

5 hours per day

4 hours taught by Business Lecturer: Sarah

6 hours taught by English Lecturer: Andy



# Managing Accounting Information

1 hour  
English

2 Hours  
MAI

2 Hours  
English

- 6 x 1 hour - prepare for lecture
- Reading texts – from accounting textbook – vocabulary & reading strategies: skimminmg, scanning, working out meaning of unknown words, understanding text structure, understanding complex sentences, topic sentences, summarising, cohesion

# Managing Accounting Information

1 hour  
English

2 Hours  
MAI

2 Hours  
English

- 6 x 2 hours – prepare for assignment

# Managing Accounting Information

1. Narrative, sequencing – history of M & S, description, summary, paraphrase, referencing.
2. Classifying - users of financial information, purpose.
3. Purpose. Means. Introduction to ratios.
4. Definitions. Including tables, describing change. Ratios.
5. Comparing & contrasting. Evaluating & assessing. Other companies, other times.
6. Concluding. Recommending – giving reasons, justifying, supporting..



- Information will come from: M&S annual report; own calculations; reading from textbooks and other sources, lecture notes; own conclusions.

# References

- Allwright, R. (1981). Language learning through communication practice. In C. J. Brumfit and K. Johnson (Eds.), *The communicative approach to language teaching* (pp. 167-182). Oxford: Oxford University Press.
- Basturkmen, H. (2010). *Developing courses in English for specific purposes*. Basingstoke: Palgrave Macmillan.
- Bruce, I. (2008). *Academic writing and genre: A systematic approach*. London: Continuum.
- Harmer, J. (1983). *The practice of English language teaching*. London: Longman.
- Martin, J. R. (1992). *English texts: System and structure*. Amsterdam: John Benjamins.
- Martin, J. R. & Rose, D. (2003). *Working with discourse: Meaning beyond the clause*. London: Continuum.
- Morrow, K. (1977). Authentic texts and ESP. In S. Holden (Ed.), *English for Specific Purposes* (pp. 13-17). London: Modern English Publications.
- Nesi, H. & Gardner, S. (2012). *Genres across disciplines: Student writing in higher education*. Cambridge: Cambridge University Press.
- Nunan, D. (1989). *Designing tasks for the communicative classroom*. Cambridge: Cambridge University Press.
- Richards, J. (2001). *Curriculum development in language teaching*. Cambridge: Cambridge University Press.
- Stevick, E. W. (1971). *Adapting and writing language lessons*. Washington, D.C.: FSI.
- Sweet, H. (1899). *The practical study of languages*. London: Oxford University Press.
- Widdowson, H. G. (1976). The authenticity of language data. In J. Fanselow & R. Crymes (Eds.), *On TESOL '76* (pp. 261-270). Washington, DC: TESOL.
- Wilkins, D. (1976). *Notional syllabuses*. Oxford: Oxford University Press.