Rhetorical Move Analysis in Accounting Textbooks

Parviz Ajideh

Professor, Tabriz University, Iran

parviz_333@yahoo.com

Somaye Ashrafi

(Corresponding author), PhD Candidate, Tabriz University, Iran

somaye.ashrafi1389@gmail.com

Abstract

Textbooks considered as one of the most important genres of academic writings would guarantee effective teaching and learning in EFL/ESL courses. Since textbooks are gaining more and more importance, the knowledge of their rhetorical organization that provides learners and teachers with efficient use of their content seems necessary. This article describes the rhetorical organization of the textbook genre based on Parodi's three-tiered framework consisting of macro-move, move, and steps, which provides a detailed description of a textbook as an extended and lengthy genre. This study aims to rhetorically investigate four ESP textbooks written for undergraduate university programs for accounting students that were developed and published by Payam-e Nour University (PNU), as one of the largest universities in Iran. In order to fulfill the goals, the article aims to investigate the changes made over time in terms of move analysis between two series, each includes introductory and advanced ESP textbooks, as well as explicate moves, steps, and their communicative purposes with their accompanying examples. The results aiming at enhancing learners' and teachers' perspective toward this genre provide a vivid picture of different rhetorical parts associated with various communicative purposes.

Keywords: Textbook Genre, Rhetorical Move Analysis, Communicative Purposes

1. Introduction

Textbooks play a major role in constructing specialized knowledge in a variety of disciplines. Understanding the importance of textbook as a genre with its constituting rhetorical parts helps teachers and learners accomplish the course goals and objectives. It seems that drawing on the generic knowledge of different parts of the textbooks with their relevant communicative purposes enable learners to process the material easily and make the best use of content included in the textbooks. Gaining this knowledge that should be given due consideration can resolve the complexities of reader-writer relationships in textbooks and respond to learners' structural and rhetorical problems encountered in their reading throughout the textbooks.

Essentially, the increasing growth of ESP in Iranian academic setting has a determining role in the rapid expansion of specialized textbooks used in Iranian universities. Additionally, the investigation of the rhetorical organization of textbook genre received little attention, whereas in the research articles as one of the most commonly used genres the issue of the rhetorical organization has considerably been explored (Samraj, 2005; Pho, 2008; Yaghoubi-Notash, 2012; Zand-Vakili & Kashani, 2012). Familiarity with the structure of ESP textbooks published by PNU does seem necessary since PNU can be considered as one of the largest universities in Iran with more than 500 branches nationwide. In recent years, some informative studies have been undertaken about SAMT (the Iranian organization for researching and composing university textbooks in the humanities) ESP textbooks, which is mainly done through evaluation checklists (Tajeddin, 2005; Razmjoo & Raissi, 2010; Mostafaie & Ershadi, 2015), yet considering the fact that PNU is one of the most important sources of ESP profession in Iranian academic setting, the

studies about PNU ESP textbooks from different perspectives are really needed, especially in terms of rhetorical and structural move analysis.

In an attempt to fill the gaps mentioned earlier, the purpose of this research is to investigate the changes made over time in terms of move analysis in two series of ESP textbooks taught at different periods. Based on Parodi's (2010) model the communicative purposes of each of the moves and steps are specifically described, and examples from each textbook are provided. To do so, firstly, a brief historical account of ESP education at PNU is provided in order to clarify the context in which the textbooks are used. Secondly, the concept of genre, particularly textbook genre, and its development will be dealt with. Thirdly, the detailed analysis of Parodi's (2010) model of textbooks rhetorical organization will be introduced. Finally, this proposed model with its well-defined subcategories will be applied to the current PNU ESP textbooks in order to investigate the constituting parts of the textbooks in a systematic way. Furthermore, some suggestions for better modifications of these textbooks are proposed.

2. Review of Related Literature

Material development in ESP plays an influential role in providing learners with sufficient knowledge that would be necessary for the formation of their future business life. In Dudley-Evans and St John's (1998) terms, decision-making regarding the ESP material Development should be grounded on the good criteria. The features that should be included in the development of ESP textbook are the inclusion of authentic materials (Day, 2003), motivating texts (Dudley-Evans & St John, 1998), and meaningful activities and tasks (Bernard & Zemach, 2003). According to Ellis and Johnson (1994), the selection of material and its effect can be demonstrated to three dimensions: it can

determine the linguistic material to which learners will be exposed, it can determine the methods by which learners will learn, and it can determine the content of the material that motivate learners to learn.

2.1. ESP Education in PNU

PNU is regarded as the only distance education university implemented in Iran that has branches all over the country with more than one million students at different levels, although the present research concentrates only on the undergraduate students. Attendance at classes is not obligatory and the limited number of the classes held approximately one third or even one-fourth the number of classes in other state or private universities. Although students are provided with a few numbers of sessions at which their attendance is optional, they must attend the exams administered at the end of the term to be able to pass their courses.

Students, mostly, within this educational system, are asked by their instructors to read the textbook on their own and ask their questions; thus, students carry the most burden of learning the content of the textbook or comprehending it. In this situation, the role of textbook get increasingly more highlighted, as it is the main resource for students learning within a limited course of study. Therefore, ESP textbooks should be compiled in a way that enables students to approach them in an efficient way. The learners should be aware of the rhetorical devices in order to cope with some difficulties encountered throughout their readings.

2.2. The Textbook as Genre in ESP Context

There have been a wide variety of definitions of genre, which makes it complex to reach a concise, or thorough definition of it. Indeed, the notion of the genre has been approached from several viewpoints, some focus on the lexico-grammatical aspects, some on text schematic structures, and some take rhetorical organization as a focus of their study. Parodi (2010) puts forward a definition of the genre, encompassing critical dimensions, constituting "a constellation of potential discourse conventions, sustained by the previous knowledge of the speakers/writers and listeners/readers (stored in the memory of each subject), based on contextual, social and cognitive constrains and parameters." (p. 197).

Researchers (Hutchinson & Torres, 1994; Holliday, 1994) consider the importance of Textbook as a teaching material compared with other instructional tools. Holliday (1994) and Hyland (2000) assert that textbooks not only represent the visible heart of any teaching program but also offer considerable advantages for both the student and the teacher. Bhatia (2004) refers to the unequal relationship between writer and reader in the textbook, "with the writer as the specialist and the reader as non-initiated apprentice in the discipline, or the writer as the transmitter and the reader as the recipient of established knowledge" (p. 33). Ellis (1994) also emphasizes on the role of textbook in disseminating discipline-specific knowledge as it provides new insights into the way learners initiate into the community of practice of their specialized field. Bazerman (1992) and Swales (1993) carried fundamental researches on the textbook as a genre. According to Parodi (2010), our academic performance is largely determined by textbook as one component of genre typologies. Therefore, the main function of the textbook is the creation of communities of writers and readers in which the disciplinary knowledge is

processed and delivered as the writers intend or more specifically writers provides the uninitiated student population with the opportunity to train as a potential competent member of that disciplinary community.

As noted above, there has not been much focus on the rhetorical organization of textbook genres. Although there is some research in English (Love, 1993; Myers, 1992; Salager-Meyer, 1990), to the best of the researcher's knowledge little attention has been paid to Iranian university textbooks from rhetorical point of view, and those that exist focus on textbook evaluation through evaluative checklist, which is a rather different strand of research (Zangani, 2009; Razmjoo & Raissi, 2010; Davari et al., 2013).

According to Davari et al. (2013), the main drawbacks of PNU textbooks are as follows:

• Low Face Validity: the lack of appropriate pictures and photos

• Lack of Materials Reviewing and Updating: the lack of continuous revision of texts, exercises, as well as skills and strategies.

• Ineffective and Traditional Exercises and Drills

• Misconception of ESP: the ESP textbooks are not merely conceived as the inclusion of the subject matter, but according to Farhady (2006), they are compiled to teach the learner how to read a specific genre (p. 821)

2.3. Parodi's Model of Move Analysis in Textbook

As one of the pioneers of genre studies, Swales (1981) initiated the study of rhetorical moves in the genre of a research article, seeking to identify particular segments associated with their own communicative purposes. The procedure in genre move analysis tends to identify the communicative purposes of a text which is categorized into segments, called move, within each unit. Each movie accompanied with a specific communicative function that feeds into the

ultimate communicative purpose of text in its entirety. In genre analysis, a move is at a higher level than a step, which has the roughly similar relationship with a move as an act does in discourse analysis. The rhetorical layout of the moves typifies a specific genre and makes it easily distinguishable from other genres.

Parodi (2010), for the first time, coined the term 'Macro-move' (p. 204), a discourse unit of higher rank than move, which serves to describe the length of texts through marking the boundary line between them. Macro-move stands at the higher level of abstraction, which is determined through the repeated use of certain obligatory sections. Macro-moves interwoven with moves and steps underpin the text rhetorical organization, and help to obtain a sketchy and preliminary approximation of this genre. He identified three rhetorical macro-moves in the textbook genre: *Preamble*, *Conceptualization & Exercising* and *Corollary*. Hierarchically, each macro-move is subcategorized into moves, and then steps embedded in each move are operationalized. Furthermore, the presence of moves and steps is not obligatory in each textbook. According to Parodi (2010), some categories are essential in characterizing the genre, whereas others are clearly optional. Preamble and the Corollary are the more satellite components whereas Conceptualization & Exercising is considered as the textbook nucleus.

The macro-move Preamble, which constitutes the beginning sections of a textbook (Prologue/Preface, Content Index, Index or Symbols Abbreviations, and Introduction), serves to guide the readers throughout the textbook by providing the preliminary information that enhances learners' understanding of rhetorical discourse. By means of four specific moves, the first macro-move performs its introductory task. Table 1 shows the moves, and their related communicative purposes realized specifically in steps.

Table1. *Parodi's (2010) Model of the Textbook Rhetorical Model*

Macro-move 1. Preamble	Macro-Move 2: Conceptualization & Exercising	Macro-Move 3: Corollary

Move 1.1. contextualization
    Step 1.1.1 situating the reader
    Step 1.1.2. expressing acknowledgments
 	
move 1.2. content organization
    Step 1.2.1. presenting the contents
 	
Move 1.3. resource organization
    Step 1.3.1. supporting comprehension
 	
Move 1.4. presentation
    Step 1.4.1. declaring textbook purpose and audience
    Step 1.4.2. describing the thematic nucleus
    Step 1.4.3. giving guidelines
	Move 2.1. concept definition
	    Step 2.1.1 linking contents
	    Step 2.1.2. presenting the topic nucleus
	    Step 2.1.3. specifying components or sections
	
	move 2.2. practice
	    Step 2.2.1. presenting an exercise or example
	    Step 2.2.2. solving the task
	    Step 2.2.3. expanding practice
	
	Move 2.3. recapitulation
	    Step 2.3.1. macro-somaticizing the content
		Move 3.1. solutions and answers
		    Step 3.1.1. resolving and answering
		
		Move 3.2. specifications
		Step 3.2.1. giving specifications
		Step 3.2.2. defining terms
		
		Move 3.3. guidelines
		    Step 3.3.1. declaring sources
		    Step 3.3.2. listing subjects of text in alphabetical order

The second macro-move, termed Conceptualization and Exercising, constitutes the nucleus of the textbook. Introduction to a chapter/section, Subunits of a chapter/section, and Exercise–Problem– Example could be regarded as the examples of the second macro-move. This macro-move is comprised of three moves that lend coherence and unity to this genre, and there is frequent use of this macro-move, as it serves to expand the text thematically and keeps track of material conceptually. Unlike the two other macro-moves, this is displayed recursively throughout each unit.

The third macro-move, called Corollary, constitutes the concluding sections of a textbook including Annexes/Appendices, Glossary, and

Bibliography. As learners progress towards the end of the book, they are provided with parts that aid to restructure the content in an orderly fashion, and offer the gist of the textbook at the first glance. This macro-move is also comprised of three moves that not only provide supplementary information in reference to previous material but also reinforce and consolidate the writers' position within the community. The moves and steps may be interchanged in terms of their order of appearance without affecting the coherence of the text. The Corollary macro-move further attempts to fulfill the didactic function of the textbook genre by contributing to the contents with more exercises and solving the proposed problems.

3. Research Questions

This study is motivated by the following research questions:
1. What communicative functions exist in PNU Accounting textbooks?
2. How do textbook writers distribute the rhetorical moves in PNU Accounting textbooks?

4. Method

In this study, the textbooks are categorized into two series not only in terms of the period of time they have been taught at PNU for accounting undergraduates but also in the sequential teaching of each textbook (textbook (1) is the prerequisite for textbook (2)). The first series, including English for the Students of Accounting (A1) and English for the Students of Accounting (A2), are no longer available to PNU students because they have been replaced by another series (English for the Students of Accounting (B1) and English for the Students of Accounting (B2)), moreover, all PNU students have to study

the same textbook determined by PNU central organization. Textbook A1 and A2 were first published in 1994 and 1995 respectively, and compiled by different authors. The second series (B1 and B2), currently taught at PNU, and compiled by the same authors, were first published in 2008. Textbooks within each series have been reprinted many times. In order to save space and redundancy during the study, textbooks were indicated by alphabetical letters, i.e., (A1) was assigned to (Mojtahedzadek, 2001). English for the Students of Accounting (1)), (A2) was assigned to (Nabili Tehrani, 2002). English for the Students of Accounting (2)), (B1) stands for (Moghadam et al., 2012). English for the Students of Accounting (1)), and finally (B2) was assigned to (Moghadam et al., 2012). English for the Students of Accounting (2).

Being divided into two series, textbooks were evaluated one-by-one in order to scrutinize the changes made in textbooks within and between series regarding the inclusion or exclusion of the various moves as well as steps within the three macro-moves. The macro-moves, moves, and steps used in textbooks corresponded to the constituents of Parodi's (2010) framework of rhetorical organization. It is worth to note that the organizational sequence of these moves may not always display a canonical order.

5. Results

Comparing and contrasting the textbooks with each other, we investigate the distribution and functions of rhetorical moves of every textbook in a separate section. Since textbook B1 and B2 had the same format in terms of design and distribution of moves, we present them in the same section.

5.1. Textbook A1

Textbook A1was once intended for a two credit-hour course for the students of accounting to be covered in limited number of sessions. However, it includes two chapters, chapter 1 consists of ten units, and chapter 2 includes five units. Textbook A1 is evaluated based on the framework of Parodi's (2010) model: although it contains three macro-moves, not all moves or steps included in them are present. With respect to first macro-move (Preamble), there exist two moves, namely *Contextualization* which formally corresponded with Prologue and *Content Organization* which mapped onto the table of contents. From a functional point of view, Parodi (2010) asserts that the former's communicative purpose is threefold: To relate parts of the text, to comment on its contents, and to include acknowledgements. Additionally, as illustrated in table 1, two steps manifest these functions: situating the reader and expressing acknowledgment. Although textbook A1 does not have move 1.4. that structurally correspond with Introduction section, the information presented in Prologue instead undertakes the functions of moves and steps of Introduction move. This implies that the components of this framework are not so strictly universal, and there is variation regarding the presence or absence of moves and steps as well as their orderings. Although moves and steps are functionally present, there is lack of structurally manifestation of them in the related section according to the model. Through reading the prologue, one can identify that the information presented in this part follows Presentation move and their internal steps, which were intended for the Introduction section by Parodi (2010). For the author of textbook A1, the communicative purpose of Prologue and Introductions are the same. In order to exemplify this difference, the following passages from Prologue is presented, where Steps of Move 1.4. *Presentation* is displayed.

Step 1.4.3. Giving guidelines

این کتاب مشتمل بر دو فصل است. فصل اول شامل 10 بخش و فصل دوم شامل 5 بخش می باشد.

This textbook consists of two chapters. The first chapter contains 10 units and the second chapter contains 5 units.

Step 1.4.1. Declaring textbook purpose and audience

هدف از تالیف این کتاب ،صرفا آموزش زبان انگلیسی نیست،و مطالعه و استفاده از آن به کسانی توصیه می گردد که قبلا آگاهی نسبی به انگلیسی عمومی داشته،علاقمند به آشنایی با متون و اصطلاحات حسابداری به زبان انگلیسی باشند.

This book aims not to teach general English merely, and it is recommended to those who already have knowledge of general English and wish to be familiar with text and accounting terminology.

Step 1.4.2. To present the specific thematic nucleus to be discussed.

در کتاب متونی در مورد صورت های مالی ،بعضی از اصول و مفاهیم پذیرفته شده حسابداری ،فرم اساسی حسابداری و کنترل های داخلی ارائه گردیده است.

In this book fiscal statement, some accepted concepts and principles of accounting and basic form of accounting and internal controls are presented.

Table 2 represents the appearance of all macro-moves, moves, and steps from a structural point of view. Functionally they may be present but not in their own structural section rather in the different sections of textbooks which, according to the model, are not typically intended for them.

Table 2. *Appearance of the Moves and Steps in the Textbooks*

	A1	A2	B1&B2	A1	A2	B1&B2	A1	A2	B1&B2
Preamble	+	+	+						
Move 1.1	+	+	+						
Move 1.2.	+	–	+						
Move 1.3.	–	–	–						
Move 1.4.	–	–	+						
Step 1.1.1	+	+	+						
Step 1.1.2	–	+	–						
Step 1.2.1	+	–	+						
Step 1.3.1	–	–	–						
Step 1.4.1	–	–	+						
Step 1.4.2	–	–	–						
Step 1.4.3	–	–	–						
Conceptualizing and exercising				+	+	+			
Move 2.1.				+	+	+			
Move 2.2.				+	+	+			
Move 2.3.				–	–	–			
Step 2.1.1				+	+	+			
Step 2.1.2				+	+	+			
step 2.1.3				–	–	+			
Step 2.2.1				+	+	+			
Step 2.2.2				+	–	–			
Step 2.2.3				–	–	–			
Step 2.3.1				–	–	–			
Corollary							+	+	+
Move 3.1.							–	+	–
Move 3.2.							+	–	+
Move 3.3.							+	–	–
Step 3.1.1							–	+	–
Step 3.2.1							+	–	–
Step 3.2.2							+	–	+
Step 3.3.1							+	–	–
Step 3.3.2							–	–	–

The function of moves 2.1., 2.2. , and 2.3., with their relevant steps is to present the contents and guide the reader into practice with each new conceptual nucleus. New ideas are presented to the student through these textual sequences of information, and they are reinforced by means of a set of problems and solutions. In fact, Exemplification and Exercising are the fundamental means to integrate and stabilize new knowledge.

13

Textbook A1 in its second macro-move realizes the move of Concepts Definition and Practice. It does not include the move *Recapitulation.* Within move 2.1., step 2.1.1. that formally mapped onto introduction to a chapter and step 2.1.2.that defines and elaborates on the main concept of chapter are introduced. It lacks further subdivisions of the chapter or step 2.1.3. Parodi (2010) asserts that step 2.1.1. is functionally used to link new concepts or procedures with those of one or more preceding articles and the introduction to the unit acts as a preparatory task or activity in order to activate students' background knowledge and makes them ready for the content introduced in the unit. There are two pre-reading activities that function as an introduction to the task, one activity is devoted to meanings of important words or expressions, and another is allocated to some questions, which motivate students to find answer, or correct their guesses made before reading the text.

Textbook A1 includes Practice move that has been realized through steps 2.2.1. and step 2.2.2., first by introducing problems and then offering some strategies for solving them. Instead, step 2.2.3. termed Expanding Practice considered supplementary to the previous set of problems and exercises is not introduced in textbook A1. There is a separate part in each chapter that is allocated to the answer section where one can find the solutions and answers to the problems and exercises.

To exemplify part of this macro-move, passages from textbook A1 were chosen so that steps 2.1.1., 2.1.2. and 2.2.1. may be identified.

Step 2.1.1. Linking Content

پیش از مطالعه، به معادل های فارسی اصطلاحات مهم متن توجه نمایید.

Before reading, notice the Persian equivalents of important terminology.

Merchandise inventory   موجودی کالا

Operating expenses   هزینه های عملیاتی

Step 2.1.2. Presenting the Topic Nucleus

The principal financial statement is **the income statement, the statement of owner's equity,** *and* **the balance sheet.**

The income statement

The financial statement that reports the profitability of a business entity is the income statement. …

The passage opens with a subtitle announcing the upcoming definition: It is followed by a sub-numeration clearly indicating a series or list, each dealt with in the respective chapters with their own specifications. In the above example, the trend in information advancement and the link to specialized knowledge is indicated in the text.

Textbook A1attempts to include variety in the formats of exercises or activities in order to motivate the students to deal with the problems from different perspectives. It includes comprehension questions, translation, multiple choice, true/false items, and matching exercises. The following example was one of the ways that realize a fundamental communicative purpose in support of the aforementioned definitions and specifications.

Step 2.2.1. Presenting an Exercise or Example

Comprehension questions

1. What does a statement of owner's equity show?

2. Why did Victor's Capital increase by $ 62200 during the year?

This example shows how content that has formerly been studied is put into practice. By means of open-ended questions, it aims to reinforce the learning of conceptual materials and to support the reader in his/her comprehension. The questions serve the purposes of practicing the previously presented new knowledge, providing self-evaluation and stimulating the reader to seek ways and form his/her own opinion of the events under study.

The progressive nature of scientific knowledge moving from content to exercises indicates that there is an attempt to familiarize the student through a step-by-step design with specialized knowledge, and it also shows how the writer takes into accounts the needs of novice audience.

The third and last macro-move related to the textbook's closing segments is displayed in three moves: Solutions and Answers, Specifications, and Guidelines. As stated before, although based on Parodi's (2010) model they all belong to the same macro-move, their ordering is not necessarily fixed, and they may be placed within other macro-moves. In fact, move 3.1., Solutions and Answers, may follow Move 3.2., Specifications, and it also may be placed within macro-move2.

Textbook A1 includes move 3.2. and move 3.3. Within move 3.2. the only step is step 3.2.2. that manifest Glossary section, and within move 3.3. there is a section of Bibliography that fulfills the function of declaring sources.

The following example accounts for step 3.2.2., Defining Terms, which belongs to move 3.2., Specifications.

Balance sheet	ترازنامه
Balance sheet equation	معادله ترازنامه
Bankruptcy	ورشکستگی

The definition of relevant terms supports readers in comprehending the contents, which aids the audience in the process of acquiring new disciplinary knowledge.

5.2. Textbook A2

Textbook A2 was once intended for a two-credit-hour course for the students of accounting to be covered in limited number of sessions. However, it includes twenty-three chapters. Textbook A1as an introductory course was a

prerequisite for textbook A2 and provides students with a solid foundation in the basics of accounting. Although both textbooks were taught at the same period of time as a set of specialized accounting books with rising degree of specificity from A1 to A2, the existence and order of moves and steps embedded in textbook A2 were not exactly similar to textbook A1.

Textbook A2mapped onto Parodi' (2010) model makes up of three macro-moves. Out of four moves which are the constituting parts of Preamble macro-move, only one move is present, namely Contextualization (Preface). The Preface functionally realizes both step 1.1.1. and step 1.1.2. They attempt to provide contextual information and to express thanks to editors and collaborators respectively. The book lacks the main element of every textbook, that is, the Table of Content which is realized through move 1.2., therefore, the individual chapters and the other elements found in the book are not listed.

The following example shows how the writer provides readers with information about the context in which it would be used.

Step 1.1.1. Situating the Reader (SR)

این کتاب به دستور مقامات محترم دانشگاه پیام نور تالیف شده است تا به عنوان منبع درسی زبان خارجه ی تخصصی (2)رشته حسابداری در دوره کارشناسی آن دانشگاه مورد استفاده قرار گیرد.

This book was compiled at the request of PNU officials as an English resource book(2) for undergraduate accounting major at PNU.

The example below is taken from Preface that functions as a sign of the author's gratitude.

Step 1.1.2. Expressing Acknowledgments (EA)

در خاتمه از جناب آقای دکتر …،مدیریت محترم گروه آموزشی حسابداری و آقای … ،کارشناس محترم گروه آموزشی حسابداریکه …کمال تشکر را دارم.

At the end, I am deeply grateful to Dr. …, respected director of accounting department, and Mr. … as a respected expert of accounting department who….

Like textbook A1, this textbook contains move 2.1. (Concept definition) and 2.2. (Practice) while move 2.3. (Recapitulation) is not present. The granularity of move 2.1. is realized through step 2.1.1. and step 2.1.2. There is not a subdivision in the units; therefore, it lacks the step 2.1.3. (Specifying Components or Sections).

Before exemplifying step 2.1.1. it is worth to note that the section in textbook A2 which is structurally or formally labeled introduction to a chapter does not functionally link new concepts with those of preceding articles according to Parodi's (2010) model, rather it deals with the objective of lesson. It seems necessary to include a step that deals with the objective of a lesson since it is a commonly-used communicative purpose in most textbooks.

Step 2.1.1. Linking Contents

هدف از این درس آشنا ساختن دانشجو با اصطلاحات انگلیسی حسابرسی است. ابتدا در باره وظایف حسابرسی و تاریخچه آن و سپس در مورد آزمون مدارک حسابرسی بحث می کنیم.

The aim of this unit is to familiarize the students with English terminology of auditing. At first, the audit function and its history, and then tests of the accounting records will be discussed.

The units mainly consist of the definitions and the description of the concepts and terminologies. The following example is the detailed description of computer auditing.

Step 2.1.2. Presenting the Topic Nucleus

Computer auditing

In recent years, there has been a rapid development in the use of computers as a means of producing financial information. …

Practice move includes steps 2.2.1. and step 2.2.2. which formally consists of exercises and their answers. Textbook A2 has not enjoyed from various formats of exercises, and the conceptual framework of a topic in every unit is

followed by comprehension questions. The questions are directly answered and there is no a separate answer section.

Textbook A2 contains one move (move 3.1. Solutions and Answers) out of three moves that constitute the textbook's concluding segments. The closing sections include supplementary exercises with a separate answer section. The textbook consists of Glossary section but not within the third macro-move and in the closing parts of the textbook, rather it is present in second macro-move, or at the end of every chapter. Furthermore, the bibliography is not present at the end of the textbook, which lists the references used in the writing of the book.

5.3. Textbook B1 and B2

Since these textbooks are written by the same authors (Moghadam, Gholami Kian, & Salim,), they are expected to follow the same trend in the layout and ordering of moves and steps. Therefore, it seems that one description would suffice. Textbooks B1and B2 are currently taught to undergraduate majors at PNU, and they are substitutes for textbook A1 and A2. Textbook B1 is the introductory course for accounting students, which makes them ready for textbook B2 for further advancements in conceptual complexity. Both contain ten chapters.

Textbooks B1 and B2 contain all three macro-moves. They begin with Preamble macro-move, continue with Conceptualization & Exercising and ends with macro-move Corollary. Textbooks B1 and B2 consists of Preface and Table of Contents that corresponds with one of the steps in move 1.1. Contextualization and move 1.2. Content Organization. There is a section in the textbooks that follows Table of Contents, and addressed to the students, which introduces reading styles and strategies and supports them in becoming

the successful readers in reaching the target aims. The corresponding move or step in Parodi' (2010) framework which is best suited to this communicative purpose functionally or formally is Introduction section.

Textbook B1 and B2 do not structurally include the sections of Index or Table of Symbols and Abbreviations, and regardless of disciplines textbooks belong to, Preface gives a brief introduction of the different kinds of instructional materials which PNU makes use of them in developing its instructional objectives.

Step 1.1.1. Situating the Reader

متن آزمایشگاهی (م) راهنمایی است که دانشجویان با استفاده ازآن وکمک استاد،کارهای علمی وآزمایشگاهی انجام میدهند.

Laboratory Material (L)is one kind of guideline students make use of and with their teacher assistance attempt to carry out their scientific and laboratory activities.

These textbooks like textbook A1 and A2 consists of move 2.1., and move 2.2., and it lacks move 2.3. Step 2.1.1 realizes the communicative purpose of linking content by presenting the introduction at the beginning of every chapter. The introduction lays emphasis on the learning objectives that take the form of goals that learners will be able to do after the reading the main topic. There are some questions that motivate students to do the close reading of the text.

Step 2.1.1. Linking Contents
Learning objectives

1. Identify five broad purposes of accounting systems.

2. Describe cost accounting and its relationship to management accounting and financial accounting.

The second step from move 2.1.deals with definitions and description of the main concepts of the unit.

Step 2.1.2. Presenting the Topic Nucleus

Average-cost method

Under the average- cost method, inventory is priced at the average cost of the goods available for sales during the period.

After presenting the main body of information, the text is being divided up between two subsections titled *review of learning objectives* and *reviews of concepts and terminology.* The former functions to elaborate on the objectives that are presented in the introduction to a unit. The latter, unlike the Glossary that offers the Persian equivalent of English terms, provides English definition for the concepts and terms that were introduced in the chapter. This function is mapped on to step 2.1.3. To exemplify step 2.1.3., the subsection of Review of Concepts and Terminology is chosen:

Step 2.1.3. Specifying Components or Sections (two examples)

1. **Review of learning objectives**

   Accounting systems provide information for five broad purposes: (a) formulating overall strategies and long-range plans, (b) resource allocation decisions such as product and customer emphasis, (c)…

2. **Cost flow**: *the association of costs with their assumed flow in the operations of a company.*

Practice move comes immediately after the subsections where reviewing of the information just presented in the main body is carried out. In this move is there the step 2.2.1. where the exercises and problems are introduced and there is no distinctive place for answers (step 2.2.2.). The exercises take the form of comprehension questions and the activities that deal with practical accounting problems.

Step 2.2.1. Presenting an Exercise or Example

9. using the data in SE3, calculate the cost of ending inventory and cost of goods sold according to LIFO method under the perpetual inventory system.

The only move that executes the textbook's closing segments is move 3.2., which is structurally defined as Annexes, Appendices, Glossary, Key Terms, and Definitions. Textbook B1 and B2 include the Glossary at the end of the book.

To carry out the textbook evaluation authors included one questionnaire in the last page of textbook B1to improve the quality of the textbook. There is no exactly specified move or step in Parodi's (2010) model that corresponds to this function and the need to include this move or step for expressing this kind of communicative purpose is felt.

4. Discussion and Conclusion

Textbook writers should be up–to-date about the modern techniques of material development and they should consider the role of readers and their needs in every stage of textbook development. According to Bakhtin (1986), textbook writing should be regarded as dialogic in that readers do the active role of evaluating rather than being a passive recipient of information. Authors should be aware that presenting non-propositional material is no less important than presenting propositional ones. It has become obvious that many teachers do not adequately examine all of the features of the textbooks and the support material available to them. In fact, some teachers tend to ignore the beginning and closing sections of a textbook. Although non- propositional material such as Table of Contents, Preface, Introduction, and Bibliography does not directly contribute to the subject matter, and most students, as well as teachers, may skip these parts of textbooks, in the academic world they regain their

importance much more than before due to the fact that the audience would decide against or in favor of choosing a textbook based on its beginning and closing sections.

The components of Preamble and Corollary sections have been distributed flexibly, that is, their relevant constitutive moves and steps show a high degree of interchangeability both in their order of occurrence and function. Authors lay much emphasis on the nucleus part of the textbook, and elaborate use of moves and steps within opening and closing segments does not receive much attention. The reason Parodi (2010) gave is their lack of explicit link with global coherence and unity of a book. He also refers to this interchangeability and flexibility in the distribution of the moves and steps within two macro-moves of preamble and corollary as 'Colony-in-loops' (p. 217), that is, the moves and steps in rhetorical organization may separately feed into the construction of meaning.

As stated earlier the move analysis of this study shows that the rhetorical distribution structure of moves and steps is not fixed, and this variation may be influenced by the writers' communicative purpose. Another reason that moves and steps in the four textbooks are not homogeneously distributed may be because of the fact that authors are not truly aware of the communicative purposes of every move or step. This can be reflective in non-inclusion of some moves and steps, intermingling two functions in one form, and an insufficient number of steps.

The knowledge of the proper use and placement of Preface and Introduction segments assists readers in comprehending the textbook target. Textbook A1 and A2 in contrast to textbook B1 and B2 use preface and introduction interchangeably, so in these textbooks, there is no part as an introduction. The Preface aims to determine the objectives, audience, and an

overview of textbooks and its components. In textbook B1 and B2, it seems that the role of Preface or Introduction has not been taken for granted and there is a separate section for each of them. Preface acts as a brief introduction or familiarization about the different kinds of PNU textbooks, and Introduction presents information about textbook, its constituent parts, and their relevant objectives. It is in the introduction that the author gives the reader more details about the textbook. In textbook B1 and B2 introduction is addressed to the students to get them highly motivated about the information presented, inviting the reader deep inside the textbook and giving an overview of the book's contents.

While the authors in textbooks B1 and B2 overtly claimed (through the inclusion of the part titled *how to study accounting successfully*) that the textbooks aims to familiarize the students with reading skills in order to enable them to efficiently study their specific subject area, in practice they did not include the variety of exercises and tasks. Activities related to skimming and scanning strategies, however, are presented before getting into the nucleus part of the chapter. In contrast to the textbooks A2, B1, and B2, textbook A1 offers a rather thorough and comprehensive series of moves and steps within macro-move 2 and goes into detail in their operationalization. It uses the various formats of exercises and strategies like skimming, scanning, guessing, and inferencing from text.

The pedagogic component can clearly be recognized in A1 and A2 because of the presence of the step *2.2.2 Solving the Task* in which the exercises are solved and questions are answered, while textbook B1 and B2 lacks this step and questions are left unanswered. Since these textbooks are specifically designed for PNU students, and the fact that the number of their classes are

limited and they rely mostly on the self-study educational system, the inclusion of the answer section seems essential.

Table of Contents, as one of the constituents of opening sections of any textbook is not present in textbook A2. It is an essential part as students obtain a well-organized picture of the textbook by means of Table of Content, and allows them to be fast in selecting the parts of the materials that are most suitable for their needs.

One of the biggest drawbacks of textbook A2, B1, and B2 is that they do not have a Bibliography section or step 3.3.1. (Declaring sources). References would be helpful for students to get extra information outside the textbook content. It also shows the solidarity with the members of the disciplinary community.

In recently published textbooks B1 and B2 as the replacements for textbooks A1 and A2 there is no fundamental change regarding the inclusion or revision of the moves and steps. Operationalizing of macro-move 2, that is, conceptualizing or the presentation of the nucleus part is systematically done by introducing the objectives before the main text and is followed by the reviewing the same objectives in detail and also the reviewing the main terms and concepts. However, in exercising they follow the same inflexible pattern of presenting comprehension question and short exercises. In other words, the diversity of exercises, activities, and tasks is one of the missing links in such textbooks. Krug (2002) also asserts that being up-to-date is an important feature in any ESP textbook development.

Overall, textbook A1 shows more sensitivity towards readers and it tries to establish dialogic relationship with the audience. Focus questions and keywords appeared at the beginning of the chapter, which encourages students to take notice of important concepts as they read through the section. These

pre-reading strategies will increase student comprehension and recollections. Moreover, the instruction is written in Persian, which the readers feel secure studying it. The textbook lets students do authentic activities, which activates the processes that require real thought.

The findings of the study can be helpful for teachers in teaching the structure and rhetoric of the textbook genre as well as in developing both the students' awareness of the concept of communicative functions and the way these functions are realized.

References

Bakhtin, M. M. (1986). *Speech Genres and Other Late Essays*. Austin, TX, University of Texas Press.

Bazerman, C. (1992). *The generic performance of owners: The patent claim and grant.* Paper presented at the Re-Thinking Genre Seminar, Carleton University, Ottawa, April 1992.

Bernard, R., & Zemach, D. (2003). Materials for Specific Purposes. In B. Tomlinson, *Developing materials for language teaching* (pp. 306-323). London: Continuum.

Bhatia, V. (2004). *Worlds of Written Discourse. A Genre Based View*. Sydney: Continuum.

Davari, H., Iranmehr, A., Erfani, S. M. (2013). A critical evaluation of PNU ESP textbooks. *Journal of Language Teaching and Research, 4*(4), 813-823.

Day, R. R. (2003). Authenticity in the design and development of materials. In W. A. Renandya (Ed.). *Methodology and materials design in language teaching.* Singapore: SEASMO.

Dudley-Evans, T., & St. John, Maggie Jo. (1998). *Developments in English for specific purposes: A multi-disciplinary approach*. Cambridge: Cambridge University Press.

Ellis, M., & Johnson, C. (1994). Teaching Business English. Oxford: Oxford University Press.

Ellis, R. (1994). *The study of second language acquisition.* Oxford: Oxford University Press.

Farhady, H. (2006). Reflections on and Directions for ESP Materials Development in SAMT. In G. R. Kiani & M. Khayamdar (Eds.) *Proceedings of the First National ESP/EAP Conference*, vol.3, Tehran, SAMT Publication.

Holliday, A. (1994). *Appropriate Methodology and Social Context.* Cambridge: Cambridge University Press.

Hutchinson, T., & Torres, E. (1994). The textbook as agent of change. *ELT Journal*, 48. 315–328.

Hyland, K. (2000). *Disciplinary Discourses: Social Interaction in Academic Writing*. London: Pearson Education.

Krug, T. (2002). Some points to ponder in textbooks evaluation. Retrieved October 12, 2006, From http://www.kutztown.edu/library/materials/ textbookeval.htm.

Love, A. (1993) Lexico-grammatical Features of Geology Textbooks: Process and Product Revisited. *English for Specific Purposes,* 12, 197–218.

Mostafaie, M., & Ershadi A. R. (2015).Critical analysis and evaluation of ESP textbooks: charting physical features and authorship a case study in Iran. *Indian Journal of Fundamental and Applied Life Sciences,* 5, 912-931.

Myers, G. (1992) Textbook and the sociology of scientific knowledge. *English for Specific Purposes,* 11, 3–18.

Parodi, G. (2010). The rhetorical organization of the textbook genre across disciplines: A 'colony-in-loops'?. *Discourse Studies,* 12, 195–222.

Pho, P. D. (2008). How can learning about the structure of research articles help international students? In T. McGrath (Ed.), *Conference Proceedings of the 19th ISANA International Education Conference, 2-5* December 2008, paper 14.

Razmjoo, S. A., & Raissi, R. (2010). Evaluation of SAMT ESP Textbooks for the Students of Medical Science. *The Asian ESP Journal,* 6, 108-150.

Salager-Meyer. (1990). Discourse flaws in medical English abstracts: A genre analysis per research and text type. *Text,* 10, 365-384.

Samraj, B. (2005). An exploration of a genre set: Research article abstracts and introductions in two disciplines. *English for Specific Purposes*, *24*, 141-156.

Swales, J. M. (1993). The paradox of value: Six treatments in search of the reader. In W. Henderson, T. Dudley-Evans, & R. Backhouse (Eds.), *Economics and language* (pp. 223-239). London: Routledge.

Swales, J. (1981). *Aspects of Article Introduction*. Birmingham: Aston up.

Tajeddin, Z. (2005). English for business communication. Paper presented in the First National ESP/EAP Conference, Tehran, Iran.

Yaghoubi-Notash, M. (2012). Generic variation across languages: A case for applied linguistics. *The Iranian EFL Journal*, 36(6), 271.

Zand-Vakili, E., & Kashani, A. F. (2012). The Contrastive move analysis: An investigation of Persian and English research articles' abstract and introduction parts. *Mediterranean Journal of Social Sciences*, 129.

Zangani, E. (2009). The ESP textbook problem: The evaluation of ESP textbooks in humanities. The undergraduate program of Iranian universities. *The Asian ESP Journal, 5,* 93-106.

Abbreviations

A1 (First Series) Mojtahedzadek, V. (2001). English for the Students of Accounting (1)

A2 (First Series) Nabili Tehrani, A (2002). English for the Students of Accounting (2)

B1 (Second Series) Moghadam et al. (2012). English for the Students of Accounting (1)

B2 (Second Series) Moghadam et al. (2012). English for the Students of Accounting (2)).

ESP   English for specific purposes

PNU   Payam Nour University

SAMT the Iranian organization for researching and composing university textbooks in the humanities