

Analysis and evaluation

Critical writing for the RAP

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Analysis and evaluation are the result of critical thinking, essential skills for both the graduate and professional accountant. They are also linked to the professional skill of scepticism. Completing the Research and Analysis Project, part of the BSc (Hons) in Applied Accounting, will enable you to develop these skills.

So what do we mean by analysis and evaluation? To think critically does not mean rejecting all ideas, but means that you are prepared to interrogate a claim. For example, in RAP topic 8, when considering the explanation an organisation gives of its performance, you will ask yourself if there are reasons why an organisation might want to present information in a particular way. Is there a potential bias? If you find another source, that too may have a particular perspective. For example, a company running an airport may have not fully recognise the environmental impact of their activities, whereas a Non-Governmental Organisation working in the area of climate change may have a particular focus on this area. Both sources are valid sources, but you should acknowledge that each source may have a particular bias.

In order to evaluate, you need to compare information to other sources. For topic 8, this means you must identify a suitable comparator organisation and investigate other sources, such as newspaper articles, that support or contradict the explanations provided. If you are working on other topics, you will make comparisons to recognised models or theories. You can use models or theories to explain your research findings, identifying where your research findings agree with or differ from the models or theories. Finding differences from models or theories is what makes research interesting.

The following table may help you see the difference between descriptive and analytical or evaluative writing.

Descriptive writing	Analytical and evaluative writing
States what happened	Identifies the significance
Explains what a theory says	Shows why something is relevant or suitable
Lists details	Evaluates the relative significance of details
Lists in any order	Structures information in order of importance
Says when something occurred	Identifies why the timing is important
States what something is like	Judge strengths and weaknesses
Gives information	Draws conclusions

(http://www.plymouth.ac.uk/uploads/production/document/path/1/1710/Critical_Thinking.pdf)

Do remember to reference the sources you use. Appendix 3 of the [Information Pack](#) contains guidance on Harvard referencing and there are other resources on the Oxford Brookes website. It is acceptable for students to use another recognised referencing system (eg American Psychological Association) as long as you use this systematically.

We have run webinars on analysis, evaluation and critical writing. Look out for the next one.