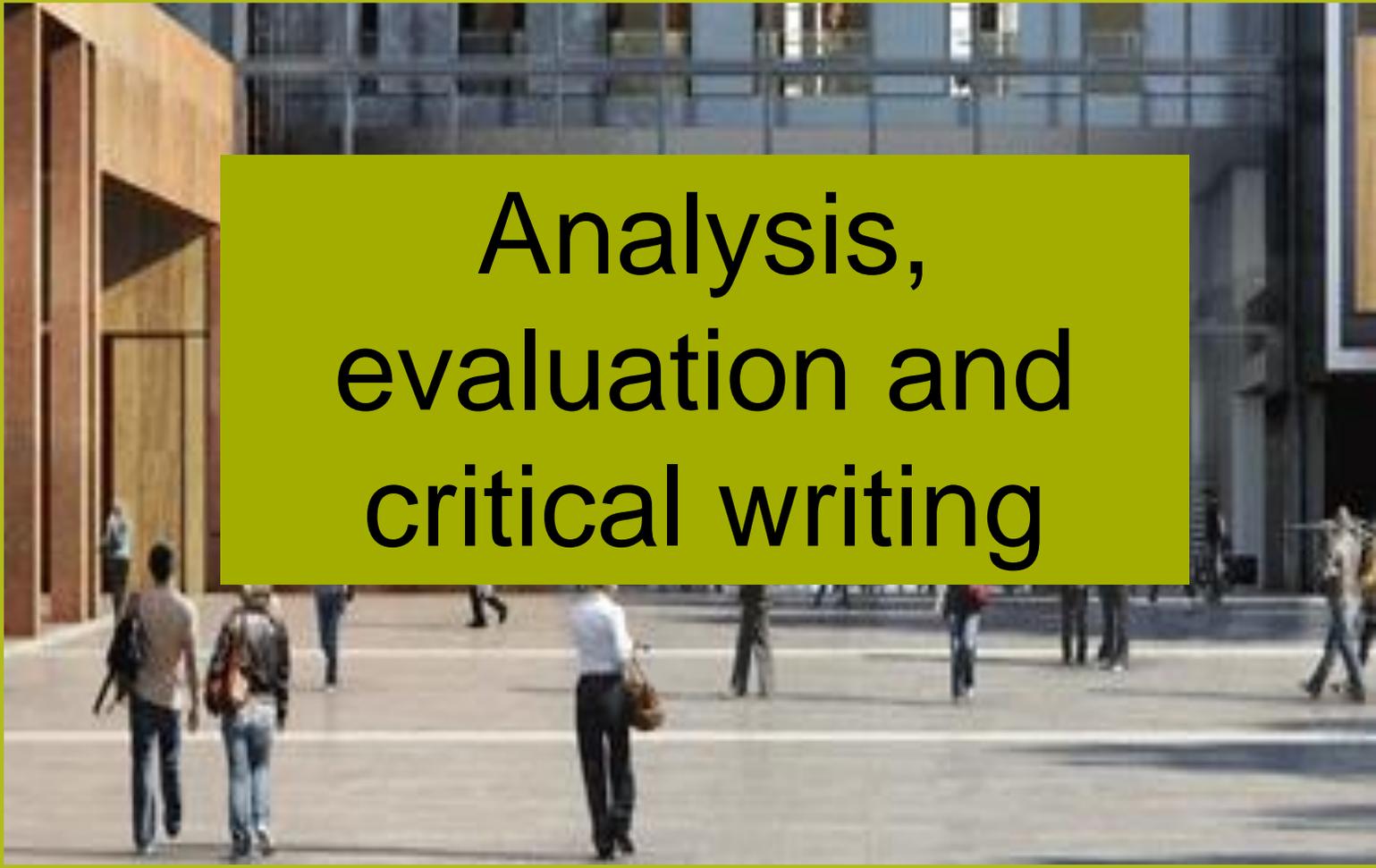


OXFORD BROOKES AND ACCA ONLINE STUDENT SEMINAR



Analysis,
evaluation and
critical writing



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Programme Lead,
Applied Accounting
Oxford Brookes
University

WELCOME

Purpose of the session...(next hour)

- Explain how OBU uses assessment criteria
- Explain the purpose of analysis and evaluation
- Provide examples of good analysis and evaluation
- Explain the features of good academic writing

Lots of opportunities for questions



SUMMARY OF RESEARCH REPORT (RR) REQUIREMENTS

Write a business related Research Report (up to 7,500 words) on a single organisation

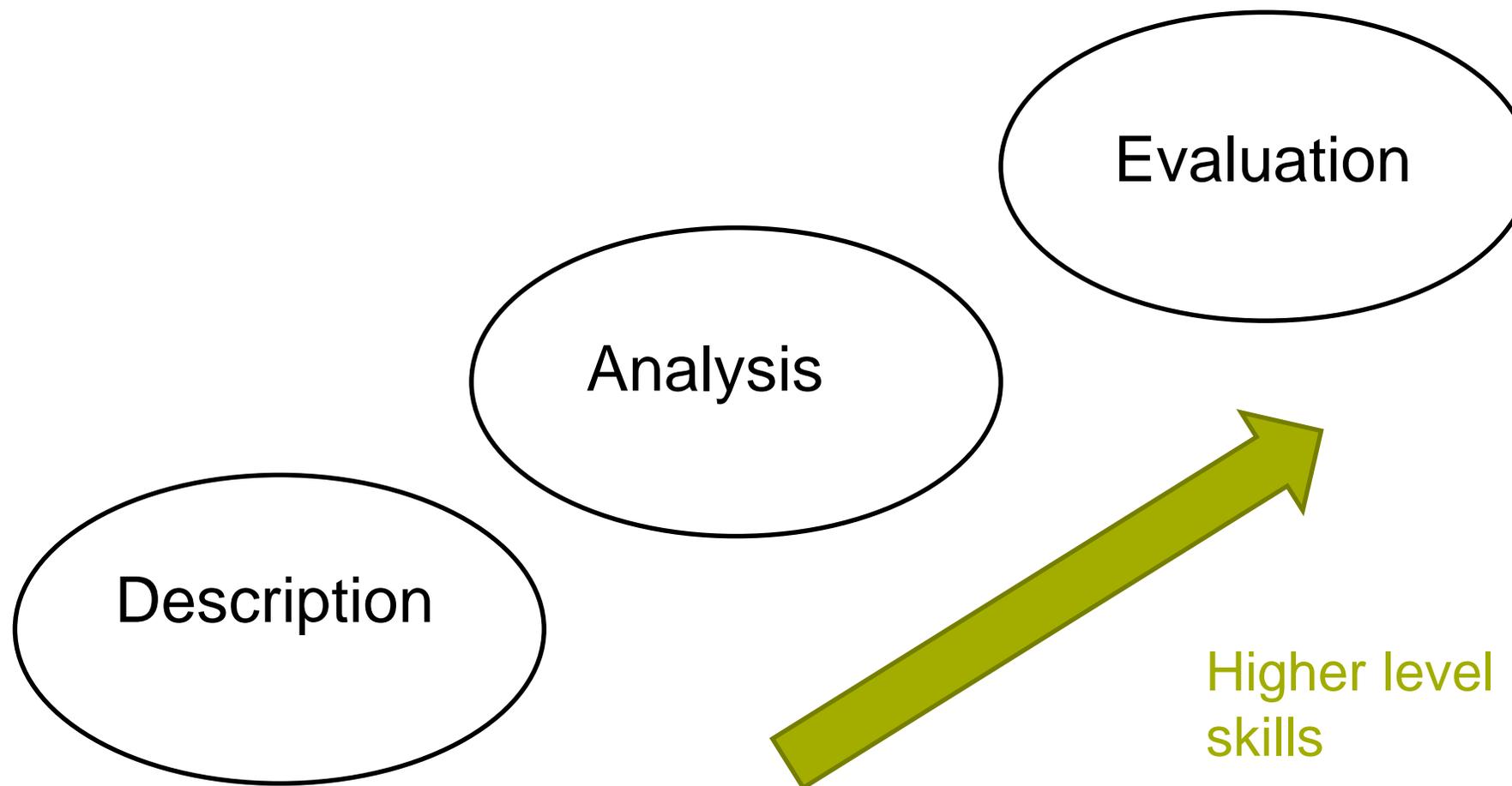
- Demonstrate understanding and application of accounting and business knowledge and techniques
- Demonstrate ability to **analyse and evaluate financial and non-financial information**
- Demonstrate graduate **academic skills** including referencing of information sources.

ASSESSMENT CRITERIA (APPENDIX 1)

	Grade A	Grade B	Grade C	Fail
Evaluation of information, analysis and conclusions	<p>High level of critical thought shown in the analysis and a rigorous approach to the evaluation of information.</p> <p>Full, clear and accurate analysis of the evidence gathered against the theories considered.</p> <p>Identification and analysis of trends relating to wider factors and / or corporate /organisational strategy.</p> <p>Clear conclusions are well reasoned referring to the research aim, supported by the models used and the evidence gathered in the chosen context.</p> <p>Where relevant, well reasoned practical recommendations made.</p>	<p>Strength shown in some areas of critical review of the information. Good evaluation of information.</p> <p>Mostly accurate analysis of the evidence gathered against the theories considered.</p> <p>Some analysis of some trends relating to wider factors and / or corporate / organisational strategy.</p> <p>Conclusions presented are based on the evidence gathered in the chosen context.</p> <p>Where relevant, some recommendations made.</p>	<p>Some analysis but a tendency towards description rather than analysis and evaluation.</p> <p>Theories / concepts / business models are used to describe or explain information gathered.</p> <p>Limited analysis of the context in which the information is gathered or of the organisation's operations.</p> <p>Limited or poorly justified conclusions presented with little reference to evidence gathered.</p>	<p>Descriptive and lacking in analysis. Inaccuracies. Little or no critical evaluation.</p> <p>A description of business activity with limited reference to or discussion of theories/ concepts or business models.</p> <p>No analysis of the context in which the information is gathered or of the organisation's operations.</p> <p>Poorly justified or no conclusions presented with little reference to evidence gathered.</p>

ANALYSIS AND EVALUATION

WHAT IS IT?



WHAT DO WE MEAN BY DESCRIPTION?

WHAT? What is this about?
What is the main point?

WHERE? Where does it take place?

WHO? Who is involved?
Who is affected?

WHEN? When does it happen?

Introductory and
background
information to
contextualise
problem / topic

WHAT DO WE MEAN BY ANALYSIS?

How? How did this occur?
How does it work – in theory? - in practice / context?
How does one factor affect another? Or,
How do the parts fit into the whole?

Exploration of
how the things
relate to each
other

Why? Why did this occur?
Why was that done?
Why this argument / theory / suggestion / solution?
Why not some thing else?

What if? What are the alternatives?
What if this or that factor were considered?

WHAT DO WE MEAN BY EVALUATION?

So what?

What does this mean?
Why is this significant?
What are the implications?

What next?

How and where else can it be applied?
What can be learnt from it?
What needs doing now?

Implications
Solutions
Conclusions
Recommendations

DIFFERENCE BETWEEN DESCRIPTIVE & ANALYTICAL AND EVALUATIVE WRITING

Descriptive	Analytical and evaluative
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 [etc.]
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

DESCRIPTION

Description of this car

Red Mini

Petrol engine, 5 doors

Produced in Oxford, UK



DESCRIPTION VS EVALUATION

Description of this car

Red Mini

Petrol engine, 5 doors

Produced in Oxford, UK

Evaluation

Mini is a smaller car compared to Ford Fiesta

Mini is more expensive than Ford Fiesta

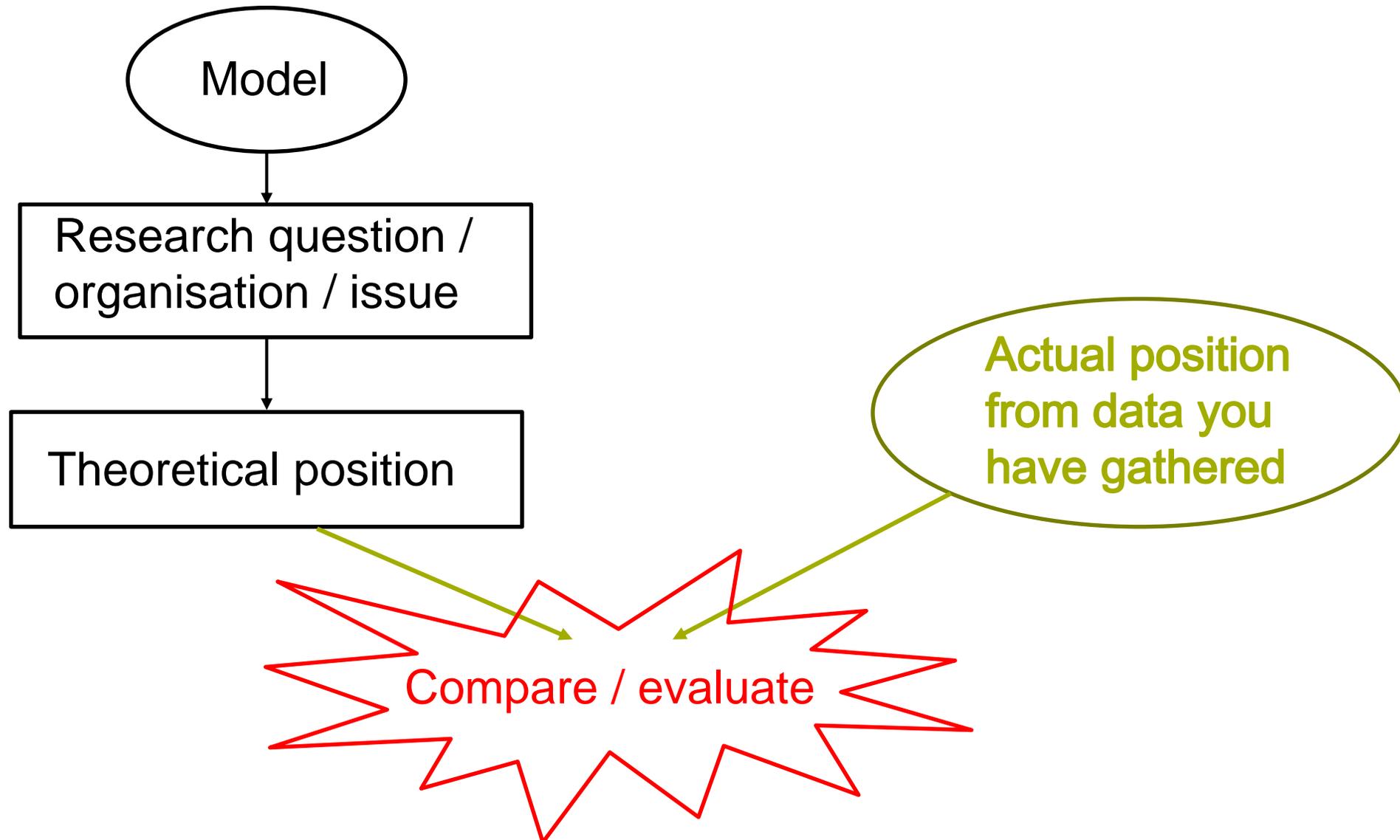
Mini has more optional extras and variants than Ford Fiesta

Mini is less fuel efficient than the Ford Fiesta

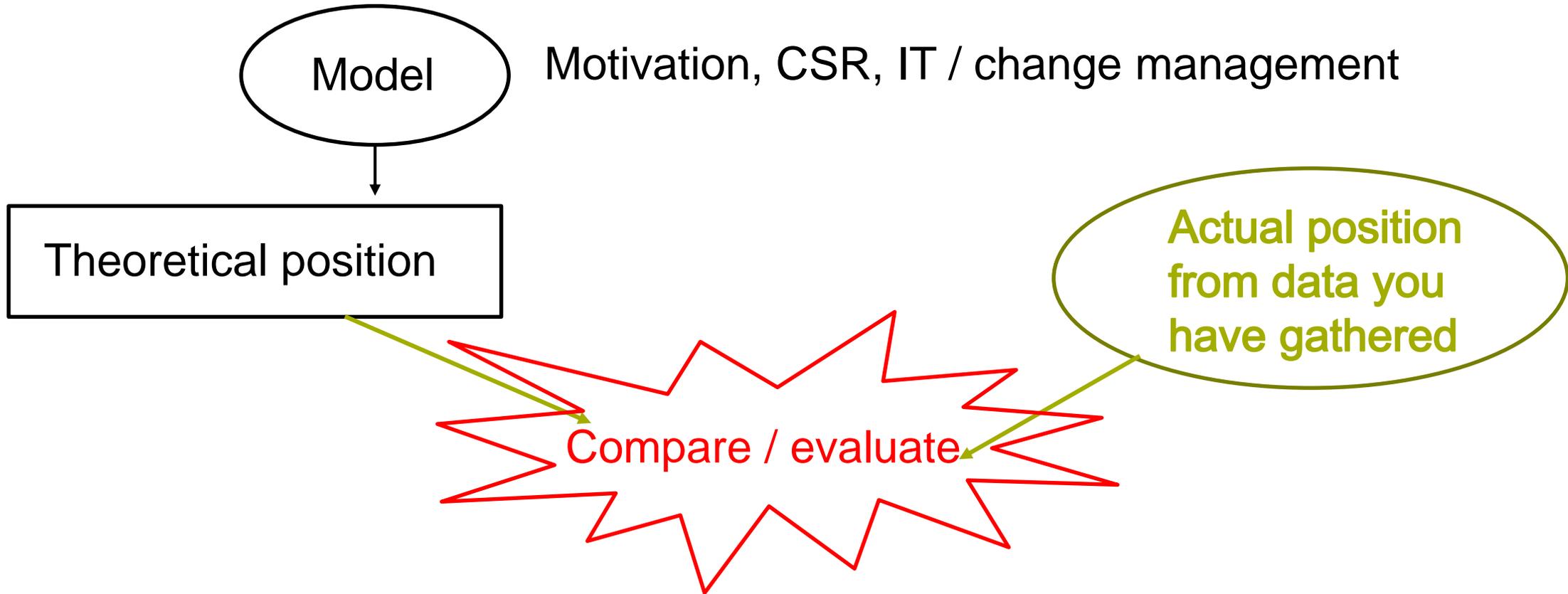


For Topic 8 it is mandatory to use a comparator organisation

HOW DO MODELS HELP WITH EVALUATION



HOW DO MODELS HELP WITH EVALUATION



Motivation, CSR, IT / change management

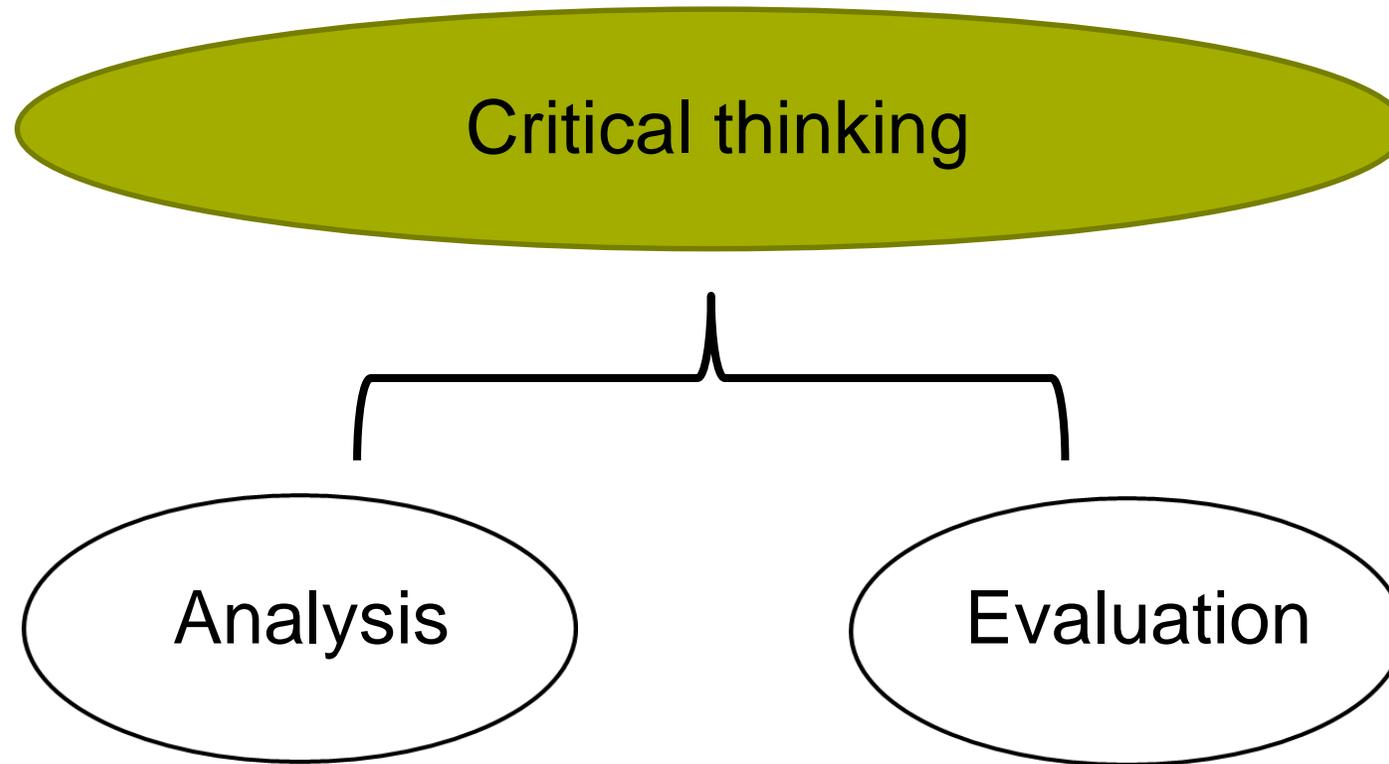
Theoretical position

Actual position
from data you
have gathered

Compare / evaluate

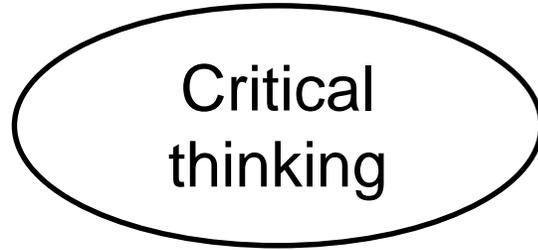
What can the model explain?
Where are there differences?

CRITICAL THINKING



<https://www.youtube.com/watch?v=6OLPL5p0fMg&feature=youtu.be>

WHAT IS CRITICAL THINKING



Evaluating information

in a disciplined way

Evaluating our own thinking processes

Critical thinkers are

- Curious
- Wider perspective
- Broaden their knowledge

<https://www.youtube.com/watch?v=6OLPL5p0fMg&feature=youtu.be>

CRITICAL THINKING & SCEPTICISM

Scepticism

~~Indiscriminate
rejection of
ideas~~

Doubting, suspending
judgement

<https://www.youtube.com/watch?v=6OLPL5p0fMg&feature=youtu.be>

SCEPTICISM



Topic 8

Explanations offered by company

- Why might they say that
- What assumptions are made
- Potential bias?

Reasoning
Assumptions
Biases

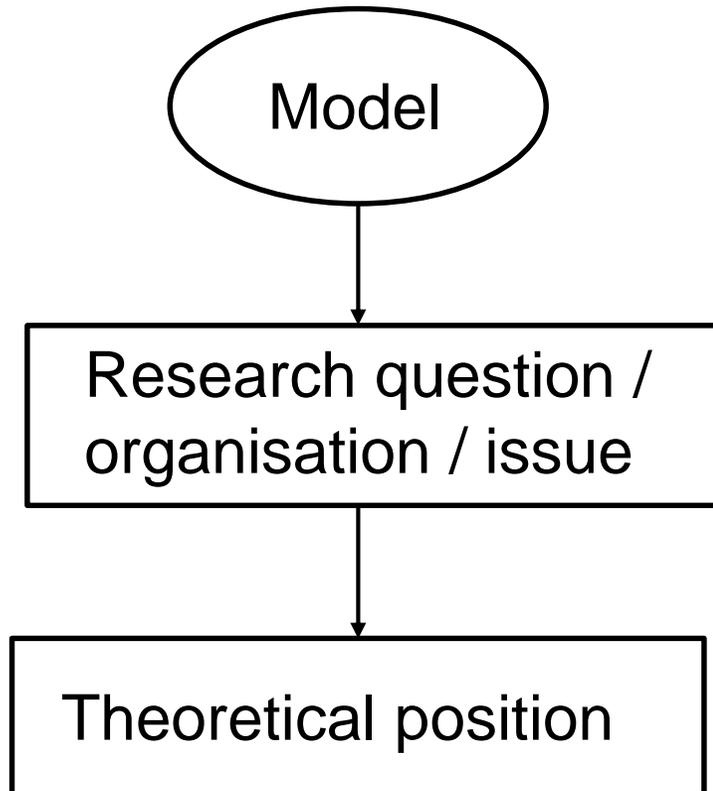
WHAT DOES THIS MEAN FOR THE RAP?

In your analysis and evaluation, aware of possible bias.

For example, an airline company may not fully acknowledge the environmental impact. An environmental NGO may be more critical.

It is OK to use sources that may have particular assumptions, you acknowledge these in your work.

CRITICAL EVALUATION OF THE MODEL



Why is the model you have chosen suitable or relevant to your research question?

What are the drawbacks or limitations of this model?

EXAMPLE OF EVALUATIVE WRITING

Gross Profit Margin has increased from 30% to 33%

compared with their rival's increase from 20% to

28%. A Financial Times report (FT, 2018) identifies

increased demand from China as a reason for

improvements across the sector

Using a comparator
or benchmark

EXAMPLE OF EVALUATIVE WRITING

Gross Profit Margin has increased from 30% to 33%

Using a comparator
or benchmark

compared with their rival's increase from 20% to

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increased demand from China as a reason for

Providing an
explanation or
possible reason

improvements across the sector

EXAMPLE OF EVALUATIVE WRITING



QUALITY OF PUBLIC SOURCES

Using public information (from internet) how do we know it is good?

Is the source reputable?

government information (eg economic growth)

trusted commentator (eg Financial Times* or similar)

who is it written for – investor community?

when was it written?

is there bias?



(*Financial Times is a world leading global business publication)

PUBLIC SOURCES – IS IT USEFUL?

In evaluation and analysis, sources are used to support your explanation of what is happening.

For example, if you think demand for a product has fallen as the result of increased competition (new entrant, existing product at lower price).

Use a source to provide evidence of increased competition



USING SOURCES = REFERENCING

Reasons why we reference

- to acknowledge the words, ideas or work of others and not simply to use them as if they were your own.
- to enable other people to identify and trace your sources quickly and easily
- to support facts and claims you have made in your text
- to show that you have read widely and use a variety of sources

DO WE REFERENCE EVERYTHING?

What about commonly known facts?

- It is not necessary to reference information (dates, facts etc) which is commonly known in a particular subject area (e.g. listed shares are traded on a Stock Market). This is called common knowledge.
- SWOT & PESTLE are not common knowledge (you need to reference them)
- Annual report (used in topic 8, 15) must be referenced

TOP TIPS FOR REFERENCING

First step in referencing

- As you find and use information from books, journals, web sites etc for your report, **make sure you note down details about each source.**

Look for an author (might be an organisation), title, date, edition, place of publication and publisher; for journal articles, book chapters and quotations you will also need page numbers; for online resources you will additionally need the url or doi and the date on which you accessed the information

ACADEMIC WRITING

Academic writing has a certain style.....

Be concise and specific

Use relevant examples to illustrate points

Use impersonal language

Instead of saying 'I think sales improved because of the release of the new model ' you can say 'the release of the new model has resulted in increased sales'

Avoid casual language (use formal language)

DIRECT QUOTE AND PARAPHRASE

When using a source, it is possible to either use a direct quote or paraphrase.

Direct quote

Author's name Year Page number

Jones (2011, p. 23) predicts that '...income from Australian mining exports is likely to continue to increase in the next two years'.

Paraphrase

Australian mining exports will probably continue to rise for at least two years (Jones 2011).

Author's name Year

DIRECT QUOTE AND PARAPHRASE

It is possible to use both direct quotes and paraphrases in the same paragraph of writing.

How the team leader is selected also appears to affect the effectiveness of the team. The selection of the team leader is part of establishing roles within the team. It has been asserted that if a leader is elected democratically by the team and from within the team, there is more likelihood of an effective working relationship between team members (Allen & Lee 2009; Searson 2011). However, Taylor (2010, p. 56) noted that more than 60% of 350 workplace teams studied, operate with team leaders chosen by middle or upper management. Further, in more than half of these, the team leaders 'did not have the confidence of the team members to the extent that effectiveness and efficiency (and thus, productivity) was compromised' (Taylor 2010 p. 56). Therefore, leader selection needs to come from within the team.

DIRECT QUOTE AND PARAPHRASE

It is possible to use both direct quotes and paraphrases in the same paragraph of writing.

First sentence – introduces topic

the effectiveness of the team. The selection of the team leader is part of establishing roles within the team. It has been asserted that if a leader is selected democratically by the team and from within the team, the likelihood of an effective working relationship between team members (Allen & Lee 2009; Searson 2011). However, Taylor (2010, p. 56) noted that more than 60% of 1079 workplace teams studied, operate with team leaders chosen from outside the team. Further, in more than half of these teams, the leader 'did not have the confidence of the team members to the extent that effectiveness and efficiency (and thus, productivity) was compromised' (Taylor 2010 p. 56). Therefore, leader selection needs to come from within the team.

paraphrase

Direct quote

Conclusion – writer's words

REPORTING WORDS

When you introduce your sources (and references) you will often use reporting words.

Here are some examples.....

suggests (that)	reports (that)
argues (that)	maintains (that)
states (that)	observes (that)
shows (that)	claims (that)

If you have included a definition then xxxx defines is acceptable

LINKING WORDS

Introducing the topic

Teams have become integral to the way in which organisations function. **Currently**, much of the work of organisations relies on the output of teams (Shearer 2009). **According to** Taylor (2010), considerable resources are invested to improve group function in recognition of the importance of groups to organisational functioning. **Significantly**, teams have become central to many organisations, contributing to them in many ways such as setting goals, budgeting, solving operational problems and building effective interpersonal relations. **Consequently**, related benefits to organisations include reducing cost, creating new ideas and job designs, structural re-alignment and policy formulation (O'Malley 2008).

Linking words

STYLE OF REFERENCING

Oxford Brookes Business School uses HARVARD referencing (see Appendix 3 in the Information pack)

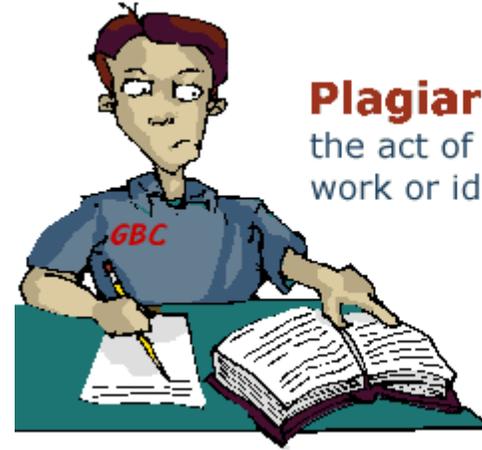
Other recognised methodologies (eg APA) are acceptable if applied methodically

For internet sources – the reference list has the URL and date of access (so the markers can follow the link!)

MUST be YOUR list of references – the things you have read and included in the text of your report.

PLAGIARISM – WHAT IS IT?

A form of cheating because you have not acknowledged the person who had the idea in the first place



Plagiarism:

the act of presenting another's work or ideas as your own.

Unethical, taken very seriously

Use text matching software to see if you have used the same words as someone else

Avoid cut and pasting words from other sources

Rewrite in your own words (paraphrase)



WRITE CHECK – DISCONTINUED

How do I check my work isn't plagiarised ?

- Keep notes and copy URLs (& date accessed).
- Write your report in your own words.
- Paraphrase other people's arguments and acknowledge them.
- Write the reference list as you go along.
- Prior to submission check all ideas have a source.
- Check that all the sources in the report are in the reference list
- Check the reference list doesn't include sources you have taken out of the report.

HOW DO I CHECK MY WORK ISN'T PLAGIARISED ?

Beware free plagiarism checking sites.....

You are often handing over the content (possibly to be used by an essay writing service)

Offers to correct / rewrite the work are essay writing services

There is no requirement to use a plagiarism checker.....if you want to Turnitin offer iThenticate

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www.brookes.ac.uk/acca

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- For mentors

Oxford Brookes Business School has a unique and innovative collaboration with the [Association of Chartered Certified Accountants \(ACCA\)](#) – the global body for professional accountants.

BSc (Hons) Applied Accounting

ACCA students are able to gain a [BSc \(Hons\) Applied Accounting](#) while they work towards achieving the ACCA qualification. Oxford Brookes University and ACCA designed this programme to meet the requirements of a degree and a professional qualification.

To be awarded a BSc (Hons) in Applied Accounting, you need to meet the [eligibility requirements](#) and then pass the Research and Analysis Project (RAP). If you are considering the RAP, these web pages should help you.

For students

- Find a mentor >
- Resources for RAP students >
- Submit your project >

For mentors

- Mentor training >

Contact us

Email: acca@brookes.ac.uk

BSc Applied Accounting >



THANK YOU

FOR FURTHER INFORMATION CONTACT

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