

**BSC APPLIED ACCOUNTING
ANALYSIS, EVALUATION AND CRITICAL WRITING**

WHO ARE WE

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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.

**ANALYSIS AND EVALUATION
WHAT IS IT?**

Higher level skills

Description

Analysis

Evaluation

Graduate skills

ASSESSMENT CRITERIA (APPENDIX 1)

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

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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

Adapted from 'Critical Thinking', Learning Development, Plymouth University (2010)

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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?

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?

Exploration of how the things relate to each other

Adapted from 'Critical Thinking', Learning Development, Plymouth University (2010)

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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

Adapted from 'Critical Thinking', Learning Development, Plymouth University (2010)

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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_Think.jpg.pdf

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DESCRIPTION

Description of this car

Red Mini
Petrol engine, 5 doors
Produced in Oxford, UK



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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

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Model 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?

RESOURCES – MODELS THEORIES

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Kaplan Financial Knowledge Bank

Free, open access, materials used in Kaplan study texts

<https://kfknowledgebank.kaplan.co.uk/home>

CRITICAL THINKING

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Critical thinking

Analysis

Evaluation

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

WHAT IS CRITICAL THINKING

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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

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Scepticism

Indiscriminate rejection of ideas

Doubting, suspending judgement

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

SCEPTICISM

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CLAIM

Reasoning Assumptions Biases

Topic 8

Explanations offered by company

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

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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.

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CRITICAL EVALUATION OF THE MODEL

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graph TD
    A[Research question / organisation / issue] --> B((Model))
    B --> C[Theoretical position]
            
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Why is the model you have chosen suitable or relevant to your research question?

What are the drawbacks or limitations of this model?

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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

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EXAMPLE OF EVALUATIVE WRITING

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Using a comparator or benchmark

The SWOT or PESTLE analysis has identified a possible explanation or possible reason

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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

Credible source to support explanation / reason

The SWOT or PESTLE analysis has identified a possible explanation or possible reason

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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)

QUALITY OF PUBLIC SOURCES

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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?

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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

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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?

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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

REFERENCING - DIRECT QUOTE AND PARAPHRASE

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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

REFERENCING, IN-TEXT AND IN REFERENCE LIST

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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".

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

Author's name Year

This is the in-text citation

Jones, K. (2011). Trouble for ABC & Co? *Financial Times*. Available at: URL (Accessed: date)

This is in the reference list

Oxford Brookes Business School uses Harvard referencing (Author, date) you can use any systematic referencing system – must be consistently applied

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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; Seanson 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.

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DIRECT QUOTE AND PARAPHRASE

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

First sentence – introduces topic

paraphrase

Direct quote

Conclusion – writer's words

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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

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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

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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.

Article in resources section / OBU web pages

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TOP TIPS FOR REFERENCING

First step in referencing

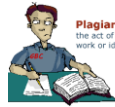
- As you find and use information from books, journals, web sites etc for your report, **make sure you note down details about each source.**

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

PLAGIARISM – WHAT IS IT?

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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)



TRANSLATION AND PARAPHRASING

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Risks associated with the use of online translation and paraphrasing tools:

- Uploading your work onto any website offering translation, paraphrasing or plagiarism checking, it is no longer confidential or original to you.
- Translation and paraphrasing tools may provide poor versions of a text, including grammatical inaccuracy, lack of coherence, change of meaning and inappropriate style.
- You are not demonstrating your own thinking and learning (required in RAP assessment criteria 1)

PLAGIARISM: WRITE CHECK – DISCONTINUED

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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 ?

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If you need to use translation and paraphrasing tools

- Only translate single words or phrases, like a dictionary.
- Beware free plagiarism checking sites.....
- There is no requirement to use a plagiarism checker.....if you want to Turnitin offer iThenticate

Remember that the principle of good practice is doing your own work, not getting a tool to do it for you. Focus on your own learning!

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THANK YOU

FOR FURTHER INFORMATION CONTACT

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