Incorporating Material Prepared by the Education Development Unit in the Business School

The following notes on the presentation of written assignments are for the guidance of all students in the School of Accounting. These notes form a set of basic requirements which may be supplemented (or varied) by particular lecturers. Contained are suggestions and requirements concerned with:

- structure of report or essay
- plagiarism
- bibliography and referencing
- miscellaneous requirements on due dates, heading page etc.

1. STRUCTURE

The ultimate arbiter of the structure of any report should be the audience to whom the essay or report is addressed and the exact purpose for which it is written.

Thus, a research report written for an academic audience will be structured differently from a business report written for senior management. Likewise, a legal brief will be quite different again.

It is, therefore, difficult to establish uniform guidelines for all requirements. In almost all reports or essays, however, the structure should comprise of an introduction, a main body broken into sections, and a summary. Comments on the contents of these sections are given below, together with some notes on style.

1.1 Introduction

The introduction should establish the framework for the entire report. Thus it is essential that the introductory paragraph contain:

- a clear statement of the problem or issue to be investigated

- sufficient, but brief background information to enable the reader to view the problem or issue within the context of either the relevant body of theory or the particular business environment in which the problem exists.

1.2 Main Body of the Assignment

The bulk of the essay or report should be devoted to analysing the issue under investigation.

Essays normally commence this section with the statement of your main idea or position on the issue or problem. This is then followed by supporting arguments.

This section of a report should commence with a statement outlining the proposed method of analysis and any limitations associated with that method. Noting the limitations is important in that it indicates
to the reader the constraints which must be borne in mind when interpreting findings or recommendations.

The main body of the essay or report should be segmented into clearly defined sub-units with appropriate sub-headings. In this manner, each issue under analysis is treated separately before proceeding to the next issue. Structuring in this way makes it easy for the reader to follow a train of thought to its logical conclusion.

The analysis section should conclude with a few sentences tying in all the arguments which have been discussed, thus enabling explicit conclusions to be drawn.

1.3 Summary/Concluding Remarks

The essay or report should conclude with a clear-cut statement of findings based on the analysis undertaken.

In reports, concluding remarks should also reiterate (briefly) the method of analysis and make recommendations based on that analysis. Suggestions for further investigation, where appropriate, should be included in the summary section.

No new points that have not been raised already in the main body of the essay or report should be introduced in the conclusion.

1.4 Synopsis/Executive Summary/Abstract

The essay should include a synopsis which concisely summarizes the essay or report. The synopsis should be approximately 200 words in length and set out in complete sentences. It should appear on a separate page immediately after the cover page and before the introduction. The synopsis or executive summary of a report would usually include a brief indication of the method, main findings and conclusions and any recommendations.

It should summarise both the substantive content of the essay or report and its structure (that is, the main sections). Too often students only summarise the structure of the essay - the nature of each section - without providing insight into the content.

1.5 Style

A few notes on style:

- a narrative style should be used and not point form
- sentences should be concise and to the point
- expression should be clear and easy to understand
- presentation and style should be either scholarly (for essays) or professional and business-like (for reports)
- writing should generally be impersonal, especially in essays - the third person singular (e.g. This report evaluates …; Analysis of the ratio shows …; It could be argued that …) is preferable to the first person (e.g. I will evaluate; When we analysed the ratios, …; I think …)
- it may be appropriate in other tasks, particularly when you are asked to formulate an opinion, to adopt the first person.
Students should bear in mind that both content and expression are important in order to communicate effectively. Because it can be rather difficult when actually writing to give adequate attention to the argument and its presentation, it is advisable that students structure their arguments first, before commencing the essay. Careful planning is important.

Written presentations are assessed on both the thread of logic or argument and its literary presentation. Thus good logic, poorly communicated, may be graded at the same level as poor logic, well communicated. Frequently when students contest a poor mark received for a written assignment, they argue that all the facts have been included. They fail to appreciate, however, that poor expression has rendered their ideas difficult to understand, or, in some cases, unintelligible.

Adequate time should be allowed for researching the topic and preparing the written answer. If at least two working drafts have not been undertaken, it is unlikely that a polished essay will be prepared. It may be helpful to arrange for a friend who knows nothing about the topic to read what is considered to be the final draft. If he or she is unable to follow the argument (ignoring technical matters), then the marker will probably have similar difficulty. Such an arrangement is particularly useful for students for whom English is a second language. Grammatical and spelling errors can be pointed out by a friend fluent in English and eliminated from the submitted copy. In addition, all essays or reports are to be checked by the spelling facility in your word processing package before submission.

2. PLAGIARISM

Plagiarism may be defined as:

submitting as the writer’s view the work of another, with so little acknowledgement of its source as to show an intention to deceive.

It will be plagiarism to adopt, without adequate acknowledgement:

i. words or ideas
ii. a quote or a paraphrase.

It will generally be a sufficient acknowledgement of the source adopted if the author and source is identified in a footnote or in the text in the correct manner.

Another form of plagiarism is copying from another student. While students are encouraged to discuss essay topics with each other, the final product should be in their own words.

Plagiarism is regarded as a form of academic misconduct at the University of New South Wales and in all centres of higher education. Plagiarism may result in severe penalties. In its mild form the punishment may involve award of reduced marks down to the award of a zero. It may result and has in the past resulted in the expulsion of the perpetrator of plagiarism from the School of Accounting and the University of New South Wales.

3. REFERENCING

Referencing, or acknowledging all sources of your information and ideas, is an essential aspect of academic method at university. As previously indicated, using the words or ideas of another writer without acknowledgement is called plagiarism and is regarded as cheating. However, many students are unaware of this issue. Read your course outlines and Faculty Handbook for information about university policy and penalties for this.
When you refer to words or ideas which are not your own, you must use appropriate referencing, both when you use the information/ideas in the text of the assignment and when you list full details of your sources in a List of References or Bibliography at the end of the assignment. This applies to all material from books, journals, company, government and institutional reports and documents etc., magazines, newspapers, course readings, and also information taken from the Internet. It also includes television and radio programs, interviews and other spoken sources etc.

There are three main different ways of acknowledging sources in the body of your assignment:

1. in-text referencing (usually called Harvard referencing)

2. footnotes, where a small number in the text refers to the reference at the foot of the page;

3. endnotes, which are the same as footnotes except that the references are numbered continuously throughout the text (essay, article, book etc) and the full numbered list appears at the end of the text instead of at the foot of each page.

The School of Accounting uses the in-text system, which is now illustrated.

In-text referencing, usually includes only the author's surname, the year of publication and sometimes the page number, in brackets inside or at the end of a sentence in the text of your assignment.

e.g. Internal control is … (Trotman and Gibbins, 1998, p.259) Trotman and Gibbins (1998) define internal control as … According to Trotman and Gibbins (1998), … … …

The full reference appears in List of References or Bibliography, arranged alphabetically by author's surname, at the end of the text. Only material that is cited in your essay or report should appear in the List of References or Bibliography. The format is as follows:

Book:

Author's surname, initial. (year) title, publisher, place of publication. The title of the book is underlined or written in italics.

The Harvard style requires the second and subsequent lines of the reference to be indented, as shown below, to highlight the alphabetical order.


OR


If you can not find the author's name, eg. in a government or company publication, list the name of the government department or company as the author.
Article:

Author's surname, initial. (year) 'title of article', title of journal, magazine or newspaper, volume number or date, page numbers of article.


If there is no author, list the name of the newspaper, magazine or other publication:


Note: The titles of journals, magazines and newspapers are underlined or written in italics; the titles of articles, chapters etc are inside inverted commas ‘ ’.

Government Publication:


Web:

Author's surname, initial, (year) title of document. Full URL Web address, (full date, including last revision - use date you accessed document if it is undated)


If there is no author named, write then name of the organisation/company/government department etc. which owns the site as the author e.g. KPMG.

Further Help with Referencing:

This is only a very basic guide. There are many detailed explanations and examples of styles of referencing available online. The UNSW Library website has links to some useful guides on the following page:


More information on referencing is also available from the Education Development Unit (EDU) of the Australian School of Business in Room Quad 3054.

4. FURTHER REQUIREMENTS

4.1 Due Dates

Essays, reports and tutorial papers must be submitted by the due dates. Failure to submit on time without an extension being granted will result in a penalty, details of which can be obtained from the
lecturer or tutor. Typical penalties are 10% per day deducted from the maximum mark up to one week, after which time zero will be recorded.

4.2 Extension of Time

Extension of time to permit the submission of an assignment without penalty will only be granted for medical or compassionate reasons, and must be requested before the due date for submission, or as soon as practicable after the onset of the illness.

4.3 Length

Where a length is prescribed, it must be adhered to. If an assignment exceeds the prescribed limit it will not be read or assessed past the word limit. A penalty may also be applied by way of a reduced mark. Length limits do not include the synopsis, words used in the labelling of diagrams, the bibliography or any tables.

4.4 Copy of Work

The student should retain a copy of any assignment submitted. This is necessary as a back-up in case of loss or theft of the submitted assignment.

4.5 Assignment Preparation

All assignments are to be presented on A4 size paper with the first page containing the following information:

- student's name and number
- title of work
- subject and tutorial or workshop number
- tutor's or lecturer's name
- date submitted
- approximate number of words.

When preparing the manuscript, leave a margin wide enough for the marker to make comments - at least 4 cm (about 1 – 1 ½ inches). Do not type on both sides of the page.

Do not enclose each page in plastic as this prevents the marker from making comments.

4.6 Typing

All students’ work must be submitted in typed form. Where express permission is given, drawings etc. may be done by hand.

4.7 Proof-reading

It is essential to proof-read the final version of the assignment in order to ensure there are no missing or mistyped words or numbers. The need to proof work is especially important if someone else has typed it. All work must have undergone a spelling check prior to submission.
4.8 Some References

There are a number of books which address issues of preparation and presentation of written assignments, as well as reading skills and study techniques.


