



# SLU CALM Resources

## Accounting Information Systems

### Getting started on your essay

Try to start working on your essay or assignment several weeks before it is due. This does not mean that you have to spend weeks thinking about nothing else! But starting early means:

- You have time to do a rough draft and leave it for a few days before you do a final draft – if you leave this time, you will see more clearly what needs to be altered
- You have time to deal with difficulties such as difficulties with the essay itself, books being unavailable or unexpected events in your life Try to plan your work on the essay in several stages. The first is Topic Analysis.

### Topic analysis

When you receive your essay or assignment topic it is important to thoroughly analyse it so that you know exactly what is required. This will save you time in the long run because you will avoid doing reading you do not need to do. Analyse the topic to work out exactly what the question is asking you to do. Below is a simple method that may help you to do this. It is particularly useful for longer or more complex topics where the meaning is not clear.

### Suggested steps:

1. Highlight the **PROCESS WORDS** – the words that tell you what to **do** in your answer eg explain, discuss, outline, analyse, or what, how, why, which etc. This will suggest how many parts the question has - there may be more than shown in any numbering provided
2. Highlight the **CONTENT WORDS** – the words that tell you what to write **about**. Then try to identify the **key words** that you should particularly focus on.
3. Highlight the **LIMITING WORDS** – the words that tell you what is relevant and what is not (there may not be any limiting words in some questions).

## Examples:

### Example 1:

A few years ago, the essay question in this subject was:

*'Social reporting is the process of communicating the social and environmental effects of organisations' economic actions to particular interest groups within society and the society at large' [Gray etc]*

**Discuss** what you believe to be the traditional role of accounting, and the role of social accounting. **How**, if at all, do they differ? **Is it important** to report in nontraditional areas of accounting?

The process words are in **bold** and the content words are underlined.

The question thus has 3 parts. You would need to make sure you answered all of them. The **key word** is “**role**” – it is particularly important because it tells you that you need to focus on what the function of traditional accounting is, or what “**role**” it plays. Here the question itself does not really have limiting words. However the quotation is a kind of limiting section, providing more **key words** that you should make sure you investigate. The key words are “social and environmental”, “particular interest groups” and “society at large”.

### Example 2:

In Semester 1, 2002, the essay question in this subject was:

*Shining Skies Ltd, umbrella manufacturers, have decided to paint the company Logo on the side of each car in the company's fleet as part of a new advertising campaign at a total cost of \$5,500. **How** should this be recorded and reported by Shining Skies Ltd?*

*The following year there was an unusually fierce hailstorm in the area and the company cars were damaged and required repainting including the company logo.*

*The cost of the repainting, including the logo, was \$4,000. **How** should this be recorded and reported by Shining Skies Ltd?*

Your answer should **include**:

- **A discussion** of revenue and capital expenditure including how each is reported.
- **What** accounting doctrines and conventions should be considered when making a decision on how to report transactions and **how** they affect these particular transactions?
- **A recommendation** for the recording and reporting of the \$5,500 and the \$4,000 **citing the reasons** for your answer.

It is important to think about how the different parts of the question relate to each other. Here, the 3 dot points are the suggested way of dealing with the 2 questions in the previous paragraphs, so the question has 3 major parts, not 5. When making your **Preliminary Plan**, a more useful way of dividing your essay may be to take the 2 transactions separately. The 3 parts in the dot points are closely linked (see the sheet **Thinking Like an Accountant**). It is difficult to make a good preliminary plan for this essay before you know what the issues are. But at least your topic analysis tells you what to focus your reading on.

*Resources created by Amanda Pearce and Wendy Fleet, 2003*