

# A GUIDE TO ACADEMIC WRITING

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***A Guide to Academic Writing***

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**THIS BOOK IS DEDICATED TO**

my wife

*Vijitha*

for her sacrifices, care and love

for our family

during the past

twenty five years

## **Preface**

It is common knowledge that improving the academic writing skills of our students is an urgent need of the times. **A Guide to Academic Writing** has been written primarily for use by students of the Department of Accounting, University of Sri Jayewardenepura, who are called upon to engage in academic writing in various course units offered by the Department. However, I believe that the book could also be used to advantage by others engaged in similar pursuits.

**A Guide to Academic Writing** covers the key areas on the subject under eight headings. They are organized in a sequence, leading from the general to the specific, concluding with the larger picture of academic writing. The book deals with academic writing in general though it also focuses on management based writing in selected chapters. Though the chapters can be read at random, the reader is advised to study all the chapters in full and in the given sequence in order to benefit fully from the book. It should serve as a handbook, a constant companion, to the academic writer who will delve into it time and again in order to refresh his/her memory of a particular aspect of academic writing.

The idea of writing this little book was a response to a dire need of the Department, encouraged by my colleague Dr. (Ms.) Samanthi Senaratne. My long years of experience in guiding students in undergraduate and post-graduate level research and also teaching the Professional Communication Skills course unit contributed greatly to compiling this book. I was also inspired by the recent publication *A Handbook to Academic and Professional Writing* by my guru and mentor Professor Gunapala Nanayakkara, founder of the Postgraduate Institute of Management (PIM) and currently Managing Director of the PIM International Centre in Dubai, the UAE.

This publication is fully funded by the Improving Relevance and Quality of Undergraduate Education (IRQUE) Fund of the Department of Accounting. My heartfelt gratitude goes to Dr. W. G. S. Kelum, Head, Department of Accounting and Director LTS of the IRQUE Project, Dr. (Ms.) Samanthi Senaratne, Senior Lecturer and Coordinator - IRQUE Project of the Department and Mr. P. D. C. Udayashantha, Senior Lecturer without whose support and encouragement this work would not have been possible. I also thank Samanthi for her excellent review of the draft. I am grateful to Mr. Waruna Lakmal for assisting me with the graphics and desktop publishing work, Mr. Eranda Maldeniya for developing the cover design and Ms. Sepali Bamunusinghe for the final read of the press proof. Finally yet importantly, my thanks go to Mr. Carlton Samarajiwa for copy editing the book.

A special word of thanks goes to Dr. Sampath Amaratunga, Dean Faculty of Management Studies and Commerce and Dr. N. L. A. Karunaratne, Vice Chancellor, University of Sri Jayewardenepura for their guidance and useful comments.

It is my fervent hope that **A Guide to Academic Writing** will contribute towards enhancing the academic writing skills of our students.

Mangala Fonseka

June 4, 2009.

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*Behold him, the potter seated at his wheel in deep contemplation. Tools of various types and sizes are at his side, ready for use. With fine clay and pigments at hand he is in deep thought how he could give meaning to the material using his implements, i.e., bringing content and form together, with a view to creating an object that would delight the observer.*

*This imagery applies to the academic writer as well. His problem is also giving meaning to his ideas, facts, suppositions and data (the material), using guidelines to academic writing (the tools).*

# Chapter 1

## ACADEMIC WRITING IN CONTEXT

### 1.1 Introduction

Academic writing is different to other types of writing viz. personal, commercial and creative writing. Academic writing involves the process of transforming inputs of an academic nature into outputs such as theses, research papers, policy reports, organizational studies, executive reports, industry analyses and academic essays that serve the specific needs of the academic community. The process of academic writing has its own set of rules, norms and procedures, which now form a sizeable body of good practices. Adherence to these guidelines provides the flavor, tone and finesse that make academic output different from other types of writing. Although writers of the past were mainly guided by the good writing of others and by trial and error, today's writers enjoy the facility of instructional material on the art and science of academic writing. In fact, many books have been published recently, both overseas and locally, on various aspects of academic writing. However, it is observed that there is still a need for a condensed version of the subject that deals with the critical aspects of academic writing mainly for the benefit of new comers to academia. This little book is intended to address the needs of that group.

The book includes introductory notes on academic writing, salient technical aspects and academic writing as a continuous process. These aspects are discussed over eight chapters with a view to helping the reader assimilate the facts easily and in the right sequence. It is hoped that though the readership in focus is the beginners of academic writing, this publication may be of benefit to the experienced as well.



## **1.2 The academic process**

Academic writing is the vehicle through which the results of academic pursuits are presented to the readers. Academic pursuits involve serious work of a rigorous nature carried out with a purpose. Thus, such work has to be presented in an objective, unbiased manner devoid of frills and exaggeration. This need has elevated academic writing to the status of both a science and an art.

*The term academic refers to objective analysis of phenomena. It concerns developing understanding, processing of learning, construction of knowledge and education. As a process, the term academic associates with study, theory, investigation, experimentation and mental activity.... Colloquially it is often used to emphasized mental abilities and functions as opposed to practical or hands skills (Nanayakkara 2008, p. 3).*

Academic outputs may vary considerably in terms of content dealt with, structures and formats used and the style of presentation. For example, there is a difference between a research paper and a corporate plan. However, despite these differences academic writing contains a core, a common thread that runs through these different academic outputs thus making them distinguishable from other types of writing.

## **1.3 The scope of the publication**

This publication covers aspects of academic writing pertaining to research proposals, research papers and short papers (commonly known as term papers produced for part fulfillment of requirements of course units in academic programmes). The short papers can take many forms such as critical reviews, organizational studies, systems studies, and exploratory studies on organizational and industry practices. They could be considered even

as mini research projects that can be extended, with additional work, to full-fledged research papers.

At this stage, it is pertinent to clarify a commonly prevalent ambiguity pertaining to the terms - theses, dissertations and research papers. A thesis is a proposition to be maintained and proved, which demands originality and research work of a higher order. On the other hand, a dissertation is a written document to be submitted as part fulfillment of a university degree where the intention is also to engage in research work. Therefore, both a thesis and a dissertation involve research work resulting in research outputs. This publication will focus on research papers, which inadvertently cover both these terms. Nevertheless, the term dissertation is also referred to in certain special instances in this book.

#### **1.4 The STF of academic writing**

Essay writing forms the basis of academic writing. An effective essay consists of an attractive start (S), a well-organized text/body (T) that is complete with facts and a fine tuned finish (F), a summary. So will the outputs of academic pursuits be. Irrespective of the type of academic output, ranging from thesis to academic essay, they should necessarily contain S, T and F. They form the STF, the formula for victory in the arena of academic writing. Prior to examining STF in some detail, it is appropriate to introduce another ingredient, which is intrinsic to academic writing, namely, theme.

##### **1.4.1 Theme**

Academic writing as well as essay writing targeted at mature audiences contains a theme. Though a theme is generally known as a subject or topic on which a person speaks, writes or thinks, in academic writing

a theme is given a more specific meaning. Academic writing should always be around a theme, which essentially means an argument. In academic writing, one has to be argumentative, instead of being descriptive. For instance, an academic paper on job satisfaction will argue that “job satisfaction improves productivity” instead of providing a narration of job satisfaction. Likewise, it will be argued that “gardening enhances mental health” without limiting oneself to providing a description of a garden, although the experiences pertaining to a known garden may be used to build the argument. Thus, the theme is the live wire of any academic work.

#### **1.4.2 STF**

The start or the first paragraph (or two) provides an introduction to academic work. It serves two purposes. Firstly, the start will provide a clear idea as to what the reader could expect from the work. Secondly, it will induce an interest in the reader to read. Many an academic work of value has been pushed aside by potential readers owing to the non-attractive introductory paragraphs. Thus, the start should introduce the reader to the theme in an appealing manner. In other words, it builds the background against which the writer will argue out his case in the subsequent paragraphs. Needless to say, therefore, that a great deal of effort is needed to ensure that the start is the most appropriate one. It is through an effective start that the writer entices the reader of academic work.

The text constitutes the body of the academic work, which comprises the build up of the argument. It may contain several paragraphs (the exact number depending on the nature and length of the issue being dealt with) organized sequentially with a view to providing a smooth and uninterrupted flow of argument. The aspects that are generally cov-

ered in the text include key terms used, historical developments, current knowledge, empirical data and analysis, and evidence for and against the argument pursued. The text forms the core or the heart of the academic work and hence will be its longest segment. In certain instances, however, the writer may include even the conclusions within the text.

The finish or the concluding paragraphs (one or two) can serve one of two purposes. It may contain the conclusions and the winding up. Alternatively, when the conclusions have been given in the text itself this segment will serve only as a summary of the entire work. It could be named accordingly, either conclusions or summary. Irrespective of the approach adopted, the closing paragraphs should provide the larger picture of what had been studied and re-iterate the standpoint of the writer. In addition, it may also specify briefly the future directions to be pursued. Just as much as the start, the finish is also of importance. Ideally, the work should conclude on a high note giving a lasting impression of what had been said and also developing an interest in reading more in the relevant area of study. Therefore, much attention has to be given to how the academic work is to be closed and framing the last one or two sentences in particular.

The start tells the reader what the writer wishes to say in the course of his work while the text is all about saying it. The finish affirms that what was expected to be said was in fact said.

### **1.4.3 Paragraphs**

As implied above, an academic work is a collection of well-appointed paragraphs. It is imperative that in order to take the reader through the logical sequence of argumentation, good paragraphing is vital. A paragraph is a distinct segment of a piece of writing that contains a holistic

idea, a point or an argument. A paragraph is the unit of immediate focus for the reader. Further, it provides a pause for the reader to assimilate one step in the understanding process before the commencement of the next. A paragraph should be neither too short nor too long. It is necessary to strike a happy medium because a one-sentence paragraph is too terse while a one-page paragraph will be difficult to focus on. An ideal paragraph is one that cannot be edited (extended or reduced) further without impairing its richness. Therefore, much attention has to be paid to paragraphing.

There are two commonly used methods of writing a paragraph. The paragraph that results from the first method (free form) consists of a set of sentences that have been put together to give a logical and holistic meaning. On the other hand, the second type of paragraph is similar to a short essay in itself with an introductory sentence, a few sentences of text and a concluding sentence. In a given work, paragraphs of both types may appear. In general, paragraphs of the former type will be shorter than the latter type.

### **1.5 Attributes of academic writing**

The basic characteristics of academic writing are summarized below. Academic writing differs from other types of writing mainly because of them. Though reference has been made to them earlier a repetition will be useful for a beginner of academic writing.

#### *Focus*

Academic writing has a clear focus around a given theme. The entire work involves a clear line of argument. There is a gradual build up from one aspect of the argument to the next until the entire case has been analyzed in full. All writing is done according to a well thought

out plan. Digressions and haphazard changes of direction are not encouraged.

### *Impersonal*

Academic writing involves an objective outlook devoid of personal bias and preferences. In this form of writing, there is no room for expressing one's sentiments, feelings and emotions. Everything that is said must be driven by facts and evidence and therefore impartiality is a hallmark of good academic writing. Even though the writer's personal inclinations are different from what he observes he will not state them if there is no supporting evidence. Thus, academic writing trains one to have a balanced look at phenomena.

### *Tone*

Effective academic writing can always be identified by the tone used in expression. What is used is a formal tone that is neither informal nor casual. The style of writing that is adopted with its characteristic features will ensure that the right tone is maintained. Use of the right tone will give the writing the depth that it ought to maintain. Chapter 2: Writing Style provides more information on this aspect.

### *Bounded*

The academic writer has to adhere to a system of rules, norms and procedures that govern academic writing. Thus, his freedom of writing will be restricted in relation to choice of words, structures and syntax, and formatting requirements. Within these basic governing principles, there is much latitude for the academic writer to play around with. However, it will certainly be less than that of a creative writer who is fully free in every sphere of his writing.

## **1.6 Summary**

Academic writing differs from other types of writing. Academic writing is based on a theme, an argument, and is impersonal in nature, devoid of personal biases and adopts a formal tone. Academic writers also have to abide by defined guidelines, which limit their free-form writing. The STF of academic writing -start, text and finish- form the essential components of all types of academic output of which the building blocks are well written paragraphs.

## **Chapter 2**

# **WRITING STYLE**

### **2.1 Introduction**

The writing style is the key to academic writing. It is the major means through which the identity of an academic work is established and given the relevant flavour and finesse. Further, it is the writing style that makes the academic work interesting to read and sustains the attention of the reader. The writing style covers a number of factors, which are described in sequence in this chapter.

### **2.2 Determinants of the writing style**

The writing style of academic work is determined by a variety of factors. The relative importance of these factors also varies. Further, there is some overlapping among them too. Nevertheless, it is useful to categorize and treat them separately, keeping in mind that the aggregate of these will give a synergic (whole greater than the sum of parts) quality to the final output. These factors are explained below in the order of their importance as well as the inter-linkages among them.

#### **2.2.1 The type of academic work**

The writing style will be determined by the type of academic work envisioned. The purpose of the academic endeavor will specify the structure to be adopted, which, in turn, defines the writing style. For instance, a research proposal has a specific structure, which is different from that of a dissertation, which is, in turn, different from that of a case study. Therefore, it is important that the academic writer is conversant with the structure of his particular academic work prior to commencing



ing writing. Chapter 6: Structures of Academic Work is relevant in this regard.

### **2.2.2 Editorial requirements**

The writing style is also governed by the editorial requirements of the publisher. The purpose of an assignment report is to submit it to the course instructor of the specific course unit of an academic programme conducted by a university. A research paper is written for publication in an academic journal or for presentation at a conference organized by a professional association. The university and the editorial board of the academic journal and the conference of the professional association will publish in advance the criteria, which the writers have to adhere to. A few examples are the length of the academic work, point of view, selection of headings and citation of references. Non-adherence to these guidelines will lead to rejection of the submission.

### **2.2.3 Unity, congruence and balance**

Any academic endeavor should possess unity of purpose, which is clearly spelled out in the theme of the work. The writing style used should reflect this and repeatedly remind the reader about the purpose for which the paper or the document is produced. In other words, deviations in non-supportive directions that cause the reader to forget the core issues should be avoided.

Unity of purpose is supported by maintaining congruence and balance throughout the work. Congruence requires that all parts or segments be directed towards the unity of purpose. This could be achieved by giving the facts, issues and sub-arguments covered with the due emphasis that they require. The significance of each point being discussed must be carefully thought out prior to determining the space to be devoted

to each. It is often found that important issues are given less emphasis while minor issues are given more emphasis, which makes the arguments less convincing from the point of view of the reader. Though the novice may find it convenient to write lengthily about a simple peripheral matter, this should be avoided.

Congruence will ensure that the right balance is maintained among the facts being discussed in the academic work. However, in addition to aspects of content, it is appropriate to maintain a balance among the paragraphs in terms of their number and length as well as the number of headings and sub-headings used, etc. All this makes the academic work “a holistic whole” that enables the reader to understand it with ease.

#### **2.2.4 Narration**

It is customary for academic work to be mostly written in the third person, i.e. using the terms ‘the writer,’ or ‘the author’ and sometimes the term ‘the researcher’ and in the passive voice, (e.g. It has been established beyond doubt...; the writer is of the view...). Further, writing in the first person, i.e. use of ‘I’ and ‘We’ are to be avoided.

#### **2.2.5 Economy**

Economy in the use of words is a necessary feature of effective academic writing. Economy implies restricting oneself to saying what is required to be said. It controls the use of excessive words, sentences and paragraphs. What the writer should constantly remind himself/herself is “Is this word, sentence, paragraph really necessary? Could I manage without it?” If the answer is yes, omit it. A short narration laden with meaning is preferred to a long and diluted version of the same piece of writing. Editorial boards often impose an upper ceiling on the number of words to be used in the interests of economy in the presentation of

academic work. Having written the academic work in full, the writer should edit it to make it lean and simple.

A main flaw in non-economic writing is 'wordiness', which is the excessive use of words that can hinder the quick grasp of ideas. There are wasteful phrases such as 'as a matter of fact', 'based on the fact that', 'for the purpose of', etc. which can be substituted by the simpler terms 'in fact', 'because', and 'for' or 'to' respectively.

### **2.2.6 Precision**

Precision involves accuracy of expression and is closely associated with economy. Economy in the use of words ensures precision. However, the term precision has wider implications as it also concerns accurate expression of language, numerical and other data, methods of presentation (tables, illustrations and exhibits) and citations and references.

### **2.2.7 Length of sentences**

Variety is said to be the spice of life. It is true of academic writing as well. Variations in the length of sentences within a paragraph sustain the interest of the reader. Short sentences are direct and focused and have a piercing effect. They are easy to comprehend and therefore in explaining complex matters it is advisable to use more of short sentences. However, the continuous use of short sentences will cause monotony and boredom, which can be avoided if they are interspersed with medium-sized and long sentences. This will make the paragraphs, the building blocks of the academic work, imposing and well balanced. The construction of long sentences requires a thorough understanding of the principles of grammar and punctuation. Some ideas on these aspects are provided in Chapter 3: Use of Language.

### **2.2.8 Jargon**

Jargon refers to words or expressions, more specifically technical terms, used by a particular group or profession. Jargon is necessary though it is advisable to avoid its excessive use. In deciding whether jargon is excessive one has to consider the particular context under consideration. For instance, a paper on investor preferences will have to necessarily contain technical terms taken from principles of finance and investment appraisal. The exact extent to which jargon is used depends on the target readership. Jargon, if prudently used, can assist in maintaining economy, precision and the right tone. However, overuse will make the paper sound snobbish.

### **2.2.9 Smoothness of expression**

Smoothness of expression is another essential ingredient of effective writing. Absence of smoothness implies coarseness, contradictions, abruptness and deviations with the intention of returning later. Unlike in some other types of writing where these attributes are encouraged (e.g. in creative writing omissions and abruptness are encouraged to enhance curiosity); academic writing encourages a smooth transition from one state to another which encourages objective comprehension of complex phenomena. It demands gradual building of understanding while keeping the reader on an even temperament.

### **2.2.10 Clarity and readability**

Clarity, the state or quality of being clear, ensures that the reader understands what the writer wished to impart without loss of accuracy and without any difficulty. A few hindrances to clarity would be the use of ambiguous terms and abbreviations, colloquial and subjective expressions and ineffective use of pronouns. Ambiguity of terms can be avoided by using formal definitions. Abbreviations are not allowed

unless they pertain to accepted terms (e.g. UNO) to be introduced with the full name at the beginning. Colloquial and subjective terms which sound informal and casual (e.g. psycho problem, colossal amount of money) are also to be substituted with the formal terms and actual values.

Paying sufficient attention to the above factors will invariably make academic work very readable, enabling the reader to comprehend what the writer wants to convey easily. It will also make it a pleasing reading experience taking the reader to a higher level of understanding.

### **2.3 How to improve the writing style**

A writing style has to be cultivated and developed over time. There are short term as well as long term measures to be taken by the aspiring academic writer.

- i. Do not hasten to commence writing. Let the ideas as well as the style brew in your mind for a sufficient period prior to putting them down in black and white.
  
- ii. Re-read what you have already written. This needs to be done after a lapse of some time, the exact lay-off time depending on the individual, which could vary from a few hours to a few days. When the piece of work is read again omissions and commissions will come to light. Depending on the importance of the output this may be repeated a number of times over.
  
- iii. It is advisable to refer the piece of writing to one conversant with academic writing and obtaining his expert advice. It will be appropriate to incorporate any useful advice that may come this way.

iv. In the long run, the writer should be deeply concerned about the importance of the writing style and its determinants. It is important to read excellent pieces of academic writing with a view to improving one's writing style. This deep-rooted inner urge for self-improvement will activate the sub-conscience in this direction and may result in an improved writing style. This is a painstaking task to be developed gradually over time.

## **2.4 Summary**

The writing style infuses life into the academic work and gives it depth and readability. The determinants of the writing style are many and varied ranging from unity, congruence and balance to clarity. The entire set of determinants of the writing style when practised will have a heavy influence on the overall quality of the work. The writing style adds finesse to academic work. One's writing style has to be improved gradually through hard work both in the short and in the long term.

## **Chapter 3**

### **USE OF LANGUAGE**

#### **3.1 Introduction**

In academic writing, as in any other kind of writing, language is the medium through which ideas are expressed. The style though important will not come to the fore if there are lapses in the language used. Effective use of language comprises many things. Correct language extends to the areas of construction of sentences, grammar, spelling, punctuation and capitalization. This chapter is devoted to the first two aspects in brief and the next three aspects in some detail. Further, a brief comparison of British English and American English is also made.

#### **3.2 Construction of sentences and grammar**

This forms a major segment of any language as it is with the English language. A focused effort must be paid to learn the English language on a continuous basis. It is a hard and assiduous task to be mastered gradually. Further, perfection would be an ideal to be aimed at though reaching this target would be illusive. Construction of sentences and grammar is a vast subject, which cannot be covered in a publication of this nature. Therefore, while recognizing that such an attempt will be outside the purview of this publication it will be relevant to present a few ideas that would be useful for English language proficiency.

- i. Listen to good spoken English on a daily basis. Listen to a few good TV or radio programmes or pre-recorded cassettes. The news bulletins are a good source to develop one's language proficiency.

- ii. Read the editorial of an English daily as well as a well-written English book that matches your current level of English. Read at least twenty-five pages everyday.
- iii. Take every opportunity to write in English everyday. Make it a practice to write whatever you are required to write in English.
- iv. Make it a habit to speak in English whenever the opportunity arises.

Keep a good dictionary and refer to it as the need arises. However, do not refer to it every time a difficult word is found. The student should not be a slave to the dictionary nor should it be a burden on him. Enhancing your knowledge of English language has to be a way of life, which must be attended to every moment of life. It is observed that students show a sudden interest in enhancing their English but have long lay off periods. The real benefit can be attained only through constant effort, slowly and steadily.

### **3.3 Spelling**

Correct spelling of words too has to be cultivated over time through focused reading. Studies have shown that errors in spellings occur mostly in relation to a common set of words, of which a sample appears in Appendix I.

### **3.4 Punctuation**

Punctuation marks add smoothness to the text and make it lively, clear and readable. The skill in using punctuation marks effortlessly can be enhanced through practice. There are rules governing the use of punctuation marks, which you should know in order to make a start.



### **3.4.1 Full stop, question mark and exclamation mark:**

All these symbols indicate the end of a sentence. Look at these examples.

It is well established that there is a gap between the theory and practice of management accounting.

Does it mean that job satisfaction is a function of working conditions?

It is difficult to imagine that the liquidity position is so deplorably low!

### **3.4.2 Commas:**

Commas are used in a number of instances where the end of a sentence is not marked. Look at these examples.

When three or more items are listed:

ABC Ltd. is currently in the businesses of manufacturing, banking, and plantations.

To follow an introductory dependent clause:

In order to gain shareholder acceptance, good corporate governance is required.

To set off a descriptive group of words:

Andrew Carnegie, the steel magnate, had an obsession for controlling operating costs.

Where two complete thoughts are separated by *but, or, yet, so, for, and* or *nor*.

The company has already spent a sum of Rs. 2 million for training employees to practise Activity Based Costing, but it has still not got off the ground.

### **3.4.3 Semi colons:**

It is possible to write perfect English without any semicolons but they

can be useful sometimes. A semicolon can be used to advantage in the following instances:

To represent a pause longer than a comma and shorter than a full stop:

Some of the overall trends that are observed are subservience of management accounting practices to financial accounting practices; an inherent bias towards traditional modes of planning and control; and lack of innovation, learning and sharing in the Sri Lankan business environment.

To separate two independent clauses that are not joined by a conjunction:

The participants of the first group were required to work under high intensity of lighting; the participants of the control group were required to work under normal lighting conditions.

To separate items in a list that already contains commas:

Under the restructuring programme three new employees are needed in purchasing, stores and inventory control; one in marketing; two in administration and one in computing.

#### **3.4.4 Colons:**

A colon is most commonly used to indicate that something will follow:

Between a grammatically complete introductory clause (one that could stand as a sentence) and a final phrase or clause that illustrates, extends or amplifies the preceding thought.

The study covered forty-seven quoted public companies representative of six industry sectors: beverages, food and tobacco; hotels and travel; plantations; manufacturing; chemicals and pharmaceuticals; and construction.

Kaplan (2001) wrote of two things: the need to focus on managing

costs in organizations and the benefits that accrue from integrated performance measurement systems.

They have reached a consensus on the findings: increase in the issue of television licences is negatively associated with patronage of the cinema.

To separate the speaker from the quotation.

Porter (1985) says: Competitive advantage is at the heart of a firm's performance in competitive markets.

#### **3.4.5 Dashes:**

A dash is used to show an extension of thought in a sentence or as an alternative to brackets.

Many initially believed that new management accounting techniques are widely practised in organizations – but it was subsequently proved wrong.

Everyone in the organization – including the General Manager – opposed the move.

#### **3.4.6 Hyphens:**

A hyphen is mainly used in compound words where two or more words are treated as one.

Vice-Chancellor, critical-socio-economic approach, large-scale, up-date, up-to-date.

#### **3.4.7 Apostrophe:**

An apostrophe is used in the following instances.

Contraction: To indicate omission of a letter or letters.

It's (It is) important that a comprehensive study is carried out though the supervisory level management doesn't (does not) support the idea.

Possessiveness: To show ownership or possession.

## Maslow's hierarchy of needs

### 3.4.8 Inverted commas:

These are used to indicate quotes. Note how they are closed.

Loft (1995) remarked, "Studying the past from a theoretical perspective based on Foucault should enable us to understand the present."

### 3.5 Capitalization:

Capitalize words, that is, use an upper case letter for the first letter of a word, according to the guidelines given below.

#### *Word beginning a sentence:*

Capitalize the first word in a complete sentence; and the first word after the colon that begins a complete sentence.

The study focuses on the quoted public companies sector of Sri Lanka, in relation to which it will: Identify the types, intensity and coverage of management accounting practices used in companies.

#### *Major words in titles and headings*

Capitalize major words in titles of books and articles within the body of the paper. Conjunctions, articles and short prepositions are not considered major words; however, capitalize all words of four letters or more. On the other hand, it is possible to give headings in simple letters restricting capitalization (upper case) to the opening letter, as you will observe in this publication.

A Study of Corporate Social Responsibility Practices of Six Companies.

In Research Methods in Management (1999) the authors argue

...

### *Proper nouns and trade names*

Mintzberg's emergent and deliberate strategies

Department of Accounting, University of Sri Jayewardenepura

ACC 3306: Advanced Management Accounting

*Do not capitalize names of laws, theories, models or hypotheses*

The law of demand and supply, Ansoff's product market matrix,

Porter's five forces model.

### **3.6 American and British English**

There are noticeable differences between American and British English, which may at times confuse the writer as well as the reader. The differences occur in the areas of spelling, phonetics, hyphenation and meanings given to words. Note the American vs. British way of spelling: color vs. colour; labor vs. labour and theater vs. theatre. American pronunciation is 'influenze' while the English is 'influence.' It is observed that American English is less inclined to use hyphenation, e.g. 'cooperation' and not 'co-operation' as used in British English. When it comes to the meaning of words 'stocks' in British English is 'inventory' in American English and likewise 'cheque' (issued by banks) becomes 'check.' What is important is to adhere to one system and consistently stick to the selected method. In Sri Lanka, the generally preferred method is the use of British English, probably owing to our past links through British domination of Ceylon for nearly 150 years. However, there are instances where certain higher educational institutes follow British English to a large extent, using a few words of American English (e.g. program, center etc.) as well.

### **3.7 Summary**

Developing language proficiency is essential for improving academic writing though learning the rules of construction of sentences, grammar, spell-

ing and punctuation do not produce results overnight. Enhancing proficiency in the language in these areas can be expected only in the medium and long term through diligent practice. Today's managers must be aware of the differences between British and American English.

## **Chapter 4**

# **PRESENTATION TECHNIQUES**

### **4.1 Introduction**

Presentation techniques comprise special effects that are introduced into the text of academic work by way of tables, figures and exhibits. They enhance the user-friendliness of the academic work while adding an aesthetic sense to it as well. This chapter is devoted to describing the role played by presentation techniques and to introducing a set of commonly used presentation techniques. Salient practical aspects in the selection of techniques for use as well as pitfalls to avoid will also be discussed.

### **4.2 Why use presentation techniques?**

It is said in many languages and countries that a picture is worth a thousand words. It is because what is given in a long narration can be stored in a picture, which can be understood and remembered with ease. The aesthetic sense that is intrinsic in the picture tempts one to look closely at its form (usually symmetric). It enables one to grasp the image quickly and form a lasting impression; and recall it easily over a relatively long period of time. Thus, pictures provide a medium that is not only compact but also has impact, simplicity and variety. Tables, figures and exhibits are ‘pictures.’ They possess the attributes of pictures and can be used in academic work to advantage.

### **4.3 Types of presentation techniques and basic guidelines for their use**

All presentation techniques can be considered under three broad headings, namely, tables, figures and exhibits. Tables enable us to present quantita-

tive data in a more informative, explanatory and summary form. Figures cover a wider range of techniques encompassing various types of graphs, charts and pictograms. Figures are also a means of conveying quantitative data in value added form. Exhibits provide a means of displaying mostly qualitative data in more understandable ways.

The selection and use of presentation techniques are both an art and a science. Some relevant guidelines that are common to all presentation techniques are given below:

i. Select the most appropriate technique from the wide collection of available techniques. For instance, if a trend has to be shown, a line graph is preferred to a bar chart. On the other hand, if the ultimate result such as the overall profit of a company is to be shown, a bar chart will be more suitable. There are special purpose techniques too such as the Lorenz curve, Pareto chart and the Z chart.

ii. Remember that there is a theory and accepted practices around each presentation technique. The user is expected to abide by these and it is important to have a thorough knowledge of them before using them.

iii. There is a creativity aspect in the use of techniques in that the user can add different new features and enhance its richness and the message conveyed.

iv. Basic guidelines, viz. succinct but explanatory titles, headings and subheadings, source of data, units of measurement, capitalization, consistency and balance of words etc. have to be followed with due care.



v. While the use of presentation techniques is advisable, avoid over-using presentation techniques for they could act as a deterrent and cause confusion in the mind of the reader.

vi. Explanatory notes and interpretations should follow tables, figures or exhibits, where appropriate.

vii. Use sober colors, lettering and phrases as acting contrary could develop a bias/partiality in the mind of the reader. Use a variety of techniques rather than repeating just one or two techniques. This will add variety and further assist the reader to assimilate the facts given in the academic work.

#### **4.4 Commonly used presentation techniques**

Given below is a selection of commonly used presentation techniques with relevant notes on their use and limitations. This is in no way an exhaustive line up of techniques and readers are advised to refer a suitable text on descriptive statistics for more information.

##### **4.4.1 Tables**

Tables provide an effective medium through which data ranging from quantitative to qualitative can be summarized. Pages of uninteresting data can be transformed to interesting information through the use of Tables. Though they can be of various types, the basic norms and principles that govern this presentation technique must be adhered to.

##### **Illustration:**

Given below is an extract from the published accounts of Bluebell Railways.

*In 2000, 1,090 million passenger journeys were made on Bluebell*

*Railways, yielding Rs. 137.6 million in receipts. Of the journeys, 351 million were at full fares, 426 million at reduced fares and an estimated 313 million by season- ticket holders. By 2003, journeys at full fares had fallen by 78 million and reduced fares went up by 9 million, while season ticket journeys went up by 4 million.*

*During the same period, receipts from full fares went up from Rs. 59.7 million to Rs. 74 million, reduced fares went up from Rs. 46.1 million to Rs. 54.1 million and season-ticket receipts increased by Rs. 5.9 million.*

The above information can be given in the form of a table, which will be more forceful in comparing performance of Bluebell Railways in 2000 and 2003. Note how passenger journeys and receipts are separated for easy comparison and how more (processed) information is provided in additional columns. Variation of font size can have a considerable impact as depicted below. Consistency and balance are maintained right across the table. Also, note that a brief interpretation could be given as shown. Most creative tables can be developed through innovative thinking.

In academic work use of standard abbreviations are allowed which have to be accompanied with a dot (e.g. Rs.). When a table is given in the 'inverted form' (see overleaf) it has to be aligned so that the title lies alongside the inner margin.

*Table 5.1: Bluebell Railways: Performance 2000 & 2003*

Passenger Type	Passenger Journeys (Miles Millions)				Receipts (Rs. Millions)			
	2000	2003	Change	%	2000	2003	Change	%
Full Fare	351 32% <sup>a</sup>	273 27%	-78	-22	59.7 43%	74 45%	14.3	24
Reduced Fare	426 39%	435 42%	9	2	46.1 34%	54.1 33%	8	17
Season-tickets	313 29%	317 31%	4	1	31.8 23%	37.7 22%	5.9	19
<b>Total</b>	1,090	1,025	-65	6%	137.6	165.8	28.2	20

a - Percentage mix for the year

Source: MIS Division- Bluebell Railways

**Observations:** Full fare passenger miles (in millions) have decreased by 22% (78 million miles) though revenue has increased by 24% (Rs. 14.3 million); reduced fare passenger miles (in millions) have increased marginally by 2% (46.1 million miles) though revenue has increased by 17% (Rs. 8 million); season-ticket passenger miles (in millions) have increased marginally by 1% (31.8 million miles) though revenue has increased by 19% (Rs. 5.9 million).

#### 4.4.2 Figures

A few different types of graphs, charts and pictograms are described below. In order to demonstrate the interrelationships among activities in an organization the techniques are used in relation to a tea plantation. Readers are advised to refer to the illustrations of the techniques in Appendix II, in conjunction with the text that follows.

**i. Line graph:** A line graph is used to demonstrate a flow (change) of a variation over the independent variable. Instances where the independent variable is taken as time is common; it is then referred to as a time series, e.g. monthly sales over time.

**ii. Multi-line graph:** This is used in order to show the total value of a variable and its constituents over time (total monthly expenditure and its components shown over time periods) or to compare as a number of comparable variables (monthly revenues of a few divisions over time periods).

**iii. Bar chart:** Although a bar chart can be used wherever the line graph is used, it is usually reserved to show the variation of an overall result of importance, over a relatively shorter period of the independent variable (mostly time), e.g. annual profit over time periods.

**iv. Multiple bar chart:** This can be used to show the constituents of a total (profit from the entire organization and the divisional values) or to compare the values of several organizations.

**v. Pie chart:** The total and constituents of a variable associated with a time period are given in a pie chart. Pie charts are usually not used for comparison among time periods. It is important to state both the absolute values depicted and the percentages on a pie chart.

**vi. Pareto chart:** This is used to show the inequitable distribution among items and their values. For example, it can be used to show that most of the revenue (say, 80%) comes from just a few divisions (20%) of the plantation. The Pareto chart necessarily involves organizing the values of the observed in increasing or decreasing order.

**vii. Radar diagram:** This enables comparison of a number of dimensions of an entity (e.g. performance of an organization on a number of indicators) over time (a few years) or against other comparable entities (other organizations).

**viii. Pictogram:** This is a simple and attractive way of comparing values of a variable, usually over time. Non-financial items can also be compared using pictograms. It is more effective to show a variable as a collection of unit pictures as against different sized pictures.

#### 4.4.3 Exhibits

Anything that cannot be considered under either tables or figures will come under this category. Therefore, their coverage will be very wide. A few examples are given below of which examples of i & ii appear in Appendix II.

**i. Diagrams of conceptualization:** Conceptualization is the centre-piece of academic work, research work in particular. What has been conceptualized is presented in the form of a diagram (as an exhibit) in academic work.

**ii. Organization charts:** They present the web of relationships among job positions in an organization. A long description can be captured into this form of exhibit with ease..

**iii. Qualitative charts:** These are innovative ways of presenting qualitative information, which if narrated using words will take

much space. Qualitative charts enable one to retain information easily and are very attractive too. For example, historical information that spans over long periods of time can be shown using a qualitative chart which otherwise will take many pages of text, but with less impact.

#### **4.5 Notes of caution**

The creation of graphs, figures and pictures is governed by its own system of rules and norms. It is not advisable to deviate from them. For instance, a pitfall that writers have to guard against pertains to the selection of the right scale in developing tables and figures. Give attention to the size of the graph, chart or exhibit as well as the size of the scale used. The same content when presented using two different scales may give two different (often contradictory) perceptions to the reader. For instance, a steep increase of share price can be depicted as a gradual and small increase by selecting a small scale. Similarly, the width (narrow vs. wide) of bars and the color used (bright vs. light colors) can create different impressions in the minds of the reader even though the content included in the bar charts is the same.

#### **4.6 Summary**

Presentation techniques, which encompass tables, figures and exhibits, add value and variety to academic work. Though the academic writer has a wide choice, he should select and use presentation techniques with due attention to the implicit and explicit rules and norms that govern them. There is nevertheless room for extensions and variations for the creative minded writer. Over-use of techniques, however, is to be avoided as they can be a distraction.

# Chapter 5

## REFERENCING

### 5.1 Introduction

An academic work will not be complete without an accurately prepared list of references and a bibliography. Referencing adds professionalism to the work by recognizing the sources, which provided academic inputs in its development. In this chapter, the list of references is first distinguished from the bibliography. Thereafter, the different reference citations and guidelines for preparing a list of references, based on the Harvard Referencing 2006 method are given. The main categories of sources covered are books, print journals, electronic journals, world-wide-web, technical and research reports and audio-visual media.

### 5.2 The need for referencing

New knowledge is always built upon old knowledge, which will be extended, modified or even refuted in the light of fresh evidence that emerges from various sources. Thus, knowledge creation is always in relation to previous work. In academic work, the writer is influenced directly or indirectly by a multitude of work done in the past. It is imperative that these sources, which have influenced the writer, are recognized in academic writing. This is accomplished by preparing a list of references and a bibliography. It should be noted that non-compliance amounts to plagiarism and on the other hand, compliance giving due attention to the specified formalities establishes one's stature as an academic writer.

### 5.3 List of references vs. bibliography

The sources that are used directly by way of extracting ideas, data and

other content comprise the list of references. The main purpose of a reference citation is to give credit to the source of a quotation paraphrase, a fact or an idea and specifying the exact location of each item so that the reader may locate it, if necessary. The bibliography comprises the sources that the writer found relevant but were not utilized directly. These sources would have indirectly influenced the ideas and the scope of the writer's subject matter. In academic work, the references and the bibliography should be attached in that order, at the end of the text but prior to appendices (annexes). As a basic rule, they are organized in the alphabetical order of the names of authors. If there is more than one work by an author then the chronological order starting with earlier work should be followed. The rules applicable to reference citation are applied in general to bibliographies.

#### **5.4 Reference citations in the text**

There are a number of well-known schemes of referencing in use. The Harvard Referencing System and American Psychological Association (APA) referencing are cases in point. It is important for an academic writer to follow one method of referencing within a single work, also among his different works, and thereby maintain consistency. Certain academic associations specify the scheme of referencing that they wish their writers to adopt and hence deviations from one's preferred style may be required at times. Readers are advised to pay close attention to the sequence and the punctuation marks used in the referencing examples outlined below as adherence to formalities are of utmost importance. In fact, correct referencing is considered a hallmark of an effective writer.

When the author is influenced by a quotation, a fact or an idea from an external source, he is required to acknowledge the source. This is included in the text of the academic work in some form and details of the source



of reference noted under the list of references. The following examples should give an idea of the many possible ways of doing referencing under different sources.

#### **5.4.1 Single author – alternative methods of citation**

*A good life is one inspired by love and guided by knowledge (Russell 1975, p. 48).*

*Russell (1975, p. 48) suggested that a good life is one that is inspired by love and guided by knowledge.*

*In a critique on contemporary religions, Russell (1975) was of the view that a good life is one inspired by love and guided by knowledge.*

*As observed by Russell (1975), a good life is one inspired by love and guided by knowledge.*

As shown in the last two examples above, when the name of the author appears as part of the narration one may include only the year within parentheses (even though the page numbers are available).

#### **5.4.2 Two or more authors**

If there are two authors, use their surnames (e.g. Ranasinghe & Fonseka 2009, p. 124) and always cite both names every time the reference occurs in the text. If there are three authors (e.g. Fonseka, Manawaduge and Senaratne 2005, p. 23) or more, cite all authors the first time the reference occurs; in subsequent citations, include only the surname of the first author followed by ‘et al.’

*Fonseka, Manawaduge and Senaratne (2005) found that there is a significant gap between the theory and practice of management accounting ... (First citation in text)*

*Fonseka et al. (2005) found that there is a significant gap... (Subse-*

quent citation in a paragraph thereafter)

*Fonseka et al. found that there is a significant gap...* (Omit year from subsequent citations after first citation within a paragraph)

#### **5.4.3 Source of reference is an institution**

It is useful to note how abbreviations can be used in this situation.

*According to the University Grants Commission [UGC] (2004), the entry policy of students to the state universities...*(First citation in text).

*According to the UGC (2004), the entry policy of students to the state universities...*(Subsequent first citation in a paragraph thereafter).

*According to the UGC the entry policy of students to the state universities...*(Subsequent citations after first citation within a paragraph).

#### **5.4.4 Name of the author not given**

In works where the name of the author is not available, include the title and the year, which are the next items that will appear in the list of references.

*Tracing the auditing practice in Sri Lanka (Ernst and Young, Sri Lanka 2007), the suggestion is made...*

*The centenary publication of Ernst and Young, Sri Lanka (2007) proposes...*

Treat references to legal material and works whose author is designated as 'Anonymous,' like references to works with no author. This means, in the text, cite materials such as court cases, statutes, and legislation by the first few words of the reference and the year.

### **5.4.5 Work cited elsewhere**

There are instances when a secondary source, which the writer has referred to, is based on an original work, which is cited by the former. Then the reference list should carry the secondary source whilst giving due recognition to the original work in the text. For example, if in a discussion of implications of the political economy Karl Marx is cited by Wickramasinghe and Alawattage (secondary source), the source actually read by the writer, i.e. Wickramasinghe & Alawattage is listed under references.

*Karl Marx's Capital: A critique of political economy (as cited in Wickramasinghe and Alawattage 2007, p. 280) claim...*

### **5.4.6 Two authors to be stated at the same point in the text**

If two authors are to be quoted at the same point in the text, this can be attended to by giving the names of authors in alphabetical order.

*(Kaplan 2004, Scapens 1992)*

If a number of works by the same author are to be recognized, follow the chronological order of publication.

*(Scapens 1983, 1989)*

## **5.5 List of references**

The next task is to examine how the list of references is prepared. Given below is a comprehensive list of different types of references collected under appropriate headings and sub-headings. A careful scrutiny of this list will give the reader a clear understanding as to how the referencing is to be done. The method adopted here is according to the Harvard Referencing System 2006, as appearing in the Library & Information Service Bulletin of Curtin University of Technology.

**Table 5.1: Guide to Referencing**

<b>Books</b>	<b>Reference List Example</b>
Single author	Drucker, P F 1995, <i>Managing in a time of great change</i> , Butterworth Heinemann, Oxford.
Two or more authors	Wickramasinghe, D & Alawattage, C 2007, <i>Management accounting change: Approaches and perspectives</i> , Routledge, London
No author	Ernst & Young Sri Lanka (1907-2007) 2007, Ernst & Young Sri Lanka, Colombo.
Editor	Kastenbaum, R (ed.) 1993, <i>Encyclopedia of Audit Development</i> , Oryx Press, Phoenix.
Article or chapter in a book	Blaxter, M 1976, 'Social class and health inequalities', in C Carter & J Peel (eds.), <i>Equalities and inequalities in health</i> , Academic Press, London, pp. 120- 135.
Thesis/ dissertation	Cooray, A 2000, 'The impact of deregulation on financial market efficiency in Sri Lanka,' an unpublished PhD Thesis, School of Economics, University of New South Wales. Retrieved March 15, 2009.
English translation of a book	Weber, M 1930, <i>The protestant ethic and the spirit of capitalism</i> , (T Parsons, Trans.), Unwin University Books, London. (Original work published in 1904)
Conference proceedings	Ishaq, K 2006, 'The influence of globalization on automobile manufacturers in South Africa,' <i>Proceedings of the third International Conference on Business Management</i> , University of Sri Jayewardenepura, Sri Lanka, pp. 231-239.
Annual report of an organization	Institute of Chartered Accountants of Sri Lanka 2007, <i>Annual report 2007-2008</i> , Colombo.
Image in a book	Kotler, P & Armstrong, G 2005, <i>Principles of Marketing Innovative Packaging</i> , Prentice Hall of India, p 245.

**Table 5.1: Guide to Referencing (cont.)**

<b>Print Journal</b>	<b>Reference List Example</b>
Journal article by one author	Wharton, N 1996, 'A means-end chain model based on the consumer categorization,' <i>Journal of Marketing</i> , vol. 24, Spring, pp. 8-9.
Journal article by two authors or more	Selvam, M & Raja, I M 2007, 'Impact of terrorism on Asian stock markets,' <i>Sri Lankan Journal of Management</i> , vol. 12, no. 3, pp 25-42.
Journal article in press	Alawattage, C & Wickramasinghe, D (in press), 'Institutionalization of control and accounting for bonded labor in colonial plantations: a historical analysis,' <i>Critical perspectives on Accounting</i> . In the text state as (Wickramasighe & Alawattage, in press)
Magazine article	Ranasinghe, W A C N 2009, 'Corporate social reporting: A step beyond traditional financial reporting,' <i>Accounting Panorama</i> , vol. 10, no. 1, pp.7-14.
Newspaper article	Wijewardana, D 2009, 'How the west lost Sri Lanka,' <i>Daily News</i> , 8 May, p. 12
Newspaper article (no author)	Provide all the details in the text – no need for a separate entry in the reference list.  According to the <i>Sunday Island</i> (26 April, p12) .....
<b>Electronic Journals</b>	<b>Reference List Example</b>
Full text from an electronic data base	Conniston, J 2006, 'Internet economics and policy: an Australian perspective,' <i>Economic Record</i> , vol. 56, no. 234, pp. 256-278. Retrieved November 14, 2008, from ABI/INFORM Global database.
Full text from the internet	Burns, K W & Victor, M 2005, 'The art of writing essays,' <i>The Australian Library Journal</i> , vol. 53, no. 2, pp. 25-32. Retrieved August 18, 2007, from <a href="http://www.alia.org.au/publishing/alj/53.2/full.text/burnsvictor">http://www.alia.org.au/publishing/alj/53.2/full.text/burnsvictor</a> .

**Table 5.1: Guide to Referencing (cont.)**

Article from database on CD-ROM(BPO)	Seneviratne, G K 2007, 'The menacing bottling industry,' Information Today, vol. 10, no. 4, pp. 86-8. Retrieved February 15, 2008, from UMI Business Periodicals Ondisc database.
<b>World Wide Web</b>	<b>Reference List Example</b>
Document on WWW	Dawson, J, Smith, L, Duebert, K F, & Grey-Samith, S 2002, 'S' Trek 6: referencing: not plagiarism. Retrieved October 24, 2004, from <a href="http://studytrekk.lis.curtin.edu.au/">http://studytrekk.lis.curtin.edu.au/</a>
Document on WWW No author	Overtime law hurts sweatshop workers 2006. Retrieved July 24, 2007, from <a href="http://www.greenviews.eu">http://www.greenviews.eu</a> .
Document on WWW No date	Morin, E M and Morin W n.d., Quality of work life and firm performance. Retrieved February 27, 2009 from <a href="http://www.fgvsp.br">http://www.fgvsp.br</a> .
<b>Technical &amp; Research Reports</b>	<b>Reference List Example</b>
Governmental organizations	Central Bank of Sri Lanka 2008, Annual Report, 2007, Central Bank of Sri Lanka, Colombo.  National Planning Department 2001, Vision 2010- Sri Lanka, Ministry of Finance and Planning, Government of Sri Lanka.
International organizations	UNDP 2007, Human Development Report, Oxford University Press, New York.
<b>Audio-Visual Media</b>	<b>Reference List Example</b>
Films	Attenborough, R (Producer cum Director) 1982, Gandhi (film), Colombia Pictures Inc., 10202, Washington Blyd, Culver City, California.
Television broadcast	Fernando, N (Producer) & Soyza Y T (Presenter) March 24, 2007, Business News, Wisdom Television Service, Colombo.
Cassette recording	Perera, A E (Speaker) 2008, Partnership Accounts (Cassette Recording No. 10-2-B), PND Associates, Panadura, Sri Lanka.

**Notes:**

- (a) When multiple works of the same author are listed, organize them in chronological order.
- (b) When multiple works of the same year are listed, organize them by the alphabetical order of the title. Further, identify them by simple letters of the alphabet, say 2004a, 2004b etc. both in the text and the reference list.
- (c) An edition number is placed after the title of the work. This is not necessary for a first edition.
- (d) When giving the reference of an article or chapter, the relevant page numbers (of the article or chapter) are required to be cited.
- (e) It is permitted to give only the name of a reputed publisher without citing the country of origin. (e.g. Routledge)
- (f) It is important to note how page numbering is done: if the extract is from one page, state the page number (p.3); if the extract is from a few pages within 10 pages, state as pp. 56-8; if they cover a larger number of pages, pp. 234-267.
- (g) Though most of the possible sources have been dealt with there may arise new situations for which the writer has to adopt himself based on what has been presented.

**5.6 Use of Footnotes**

Academic work may contain footnotes in text if they are absolutely necessary. Footnotes are of two kinds: copyright permission footnotes and content footnotes. The former is self-explanatory while the latter merits some explanation. Content footnotes supplement or further explain material information given in the text. For example, discussion of the statistical analysis related to testing a hypothesis may carry a footnote to state, ‘\*alternatively, the t-test could have been used.’

Footnotes should not include complicated, irrelevant or non-essential information and should be used only if they strengthen the discussion. Brevity is the essential feature of a footnote. It is important to remember that lengthy footnotes distract the reader and are also not cost effective. If footnotes are lengthy or contain multiple ideas they could probably be included in the text itself or in an appendix created for the purpose.

### **5.7 Preparation of the list of references and the bibliography**

The list of references has to be built up gradually, in the course of developing the academic work. Whenever, a reference is made in the text, it is necessary to include it in the list of references, preferably in its due place. This will prevent the possibility of missing out any references that may occur if the entire list is prepared at the end of writing. It also avoids the associated last minute hassle. The preparation of the bibliography is not bound by this requirement. It can be developed as and when the sources, which have influenced the writer, come to his mind and final additions can be made at the end of writing the text.

### **5.8 Summary**

An academic work will not be complete without a properly developed list of references and a bibliography. Sources that have been directly used in the academic work form the list of references while the bibliography includes sources that have had an indirect influence in the development of the academic work. The academic writer is required to select a standard scheme of referencing and adhere to it all the time. Deviations may be required, however, depending on the needs of the publishing agencies.



## **Chapter 6**

# **STRUCTURES OF ACADEMIC WORK**

### **6.1 Introduction**

A thorough knowledge of structures of academic work is a pre-requisite to effective academic writing. Different types of academic writing can be identified by their own characteristic structures. Structures spell out the order in which facts are required to be organized in the academic work. This chapter deals with the structures associated with research proposals, research papers and short papers (academic essays, organizational studies and industry studies). Brief notes on the key components coming under different structures are also provided.

### **6.2 Research papers**

A research proposal usually contains the components stated below. The exact degree of comprehensiveness and length of the proposal will, however, depend on the type of academic work (dissertation, research paper, etc.), the purpose for which it is prepared (diploma, undergraduate, post-graduate level, etc.) and the specifications of the authority which calls for the research paper (requirements of the authority calling for the research proposal).

Much attention has to be given to the development of the research proposals. The time spent on writing the proposal is never a waste as a very large extent of it, suitably edited, can be used in the dissertation (as the first chapter) or the research paper (opening segment).

#### **6.2.1 Structure of a research proposal**

The components of a research proposal are as follows:

*The title (an attractive, clear and explanatory title confined preferably to 12 words)*

## *I. Introduction*

### *1.1 Background leading to the problem being studied or the issue being examined.*

Set the backdrop against which the problem being studied or the issue being examined emerges. This will consist of one or two paragraphs and conclude with a clear notion provided to the reader about the study area to be examined in the academic work.

### *1.2 Research question/s and study objectives*

State clearly the research question/s that will be addressed, taking the cue from the earlier section. This is to be followed by a statement of objectives, i.e. what the writer intends to achieve through the study. It specifies what is intended to be done in order to find answers to the research question/s. This statement can be compared to a well cut and polished jewel. It emits the maximum amount of rays possible and cannot be improved further. A well thought out and worded statement of objectives is the precursor to a successful academic work. As is commonly advocated, a problem statement has to be SMART, i.e. S (specific), M (measurable), A (attainable), R (realistic) and T (time-bound).

### *1.3 The rationale/ significance*

The importance, necessity and the usefulness of the examination of the research question is to be stated briefly to justify undertaking the academic work.

### *1.4 Definition of terms*

Key words that are used but which may have vagueness or am-

ambiguity need to be defined the way they will be used in the study. (For example, a study on investment appraisal techniques used in medium and small industries sector requires a precise definition of the sector).

#### *1.5 Further evidence of the problem/ issue (if any)*

Give any prima facie evidence (acquired through primary or secondary sources) that may be provided in relation to the problem/ issue that is being examined. Results of any preliminary pilot study can also be included here. This will further establish the need for the study.

#### *1.6 Scope/ limitations of study*

The scope has to be delineated very clearly. (For example, the study will examine strategic level managerial practices in large-scale organizations in the local garment sector engaged in the export trade). Limitations that could be identified at this stage may also be stated. (For example, the study will be confined to an analysis of secondary data derived from published accounts as against a perusal of primary data available in the accounting records, owing to non-accessibility). It is important to note that some of the limitations will come to light only in the implementation stage of the study. Further, the distinction between scope and limitations has to be identified through careful scrutiny of the subject area.

## *II. A (brief) review of the relevant literature [alternatively referred to as A (brief) Literature Review; A (brief) Literature Survey; Current Knowledge]*

A brief survey of current knowledge pertaining to the area to be researched is required. Though it will not be a comprehensive survey,

the core readings in and around the subject needs to be included. It should necessarily contain the current status of the subject being treated, recent developments and linkages with related areas. Direct and indirect references to quotations have to be done in accordance with the norms of referencing described in Chapter 5: Referencing.

*III. Research framework (the following items to be included)*

a) State the conceptualization of the problem in the form of a diagram (indicating the variables viz. independent, dependent, moderating and intervening, with linkages among them) and accompanying explanations. Defining the concepts and variables will invariably be a part of this process. There can be instances where the narration of the conceptualization of the problem can take precedence over the diagram.

b) Statement of the hypotheses (if any) in both null and alternative forms.

c) State the associated definitions of concepts and variables with indicators and measures of measurement. (For example, if worker empowerment is a concept used then its definition as used in the study, indicator/s to be used to measure it and the means of measuring need to be stated clearly).

*IV. Empirical site (the organization/s, industry segment/s from where the empirical data will be gathered)*

*V. Methodology (in brief)(the following items to be included)*

a) Types of data to be used (primary or/and secondary; quantitative or/ and qualitative)

b) Sampling design (sample size, selection of the sample)

c) Methods of data collection (administered questionnaires, interviews, discussions, observations, etc; data collection instru-

ments to be used; and details as to how data will be collected using the chosen instruments.)

Note: If the questionnaires and interviewing guides have already been prepared, annex copies as appendices.

d) Data analysis (state clearly how the collected data will be processed specifying the procedures, formats and the software that will be used for the purpose).

*VI. Plan of study (include a time plan, preferably a Gantt chart and a list of resources, including finances that will be required).*

*References (adhering to a standard format as already explained).*

*Appendices (e.g. copies of questionnaires intended to be used or results of any pilot studies done).*

### **6.2.2 Structure of a research paper**

The structure of the research paper prepared based on the research proposal will consist of the following segments.

Title

Abstract (explained in Chapter 7: Formatting Requirements)

I. Introduction [Problem, Research Question, Study Objectives, Rationale/Significance, Definition of Terms, Methodology (in brief), Scope and Limitations and Outline/organization of segments in the study]

II. Literature Review (when compared with that of the research proposal this will be a comprehensive survey of the relevant literature)

III. The Empirical Site

IV. Conceptualization and its Operationalization

V. Methodology

VI. Analysis and Findings

VII. Conclusions

## References/ Bibliography

### Appendices

The accompanying supplements such as acknowledgments, list of tables, etc., which are given under formatting requirements in Chapter 7 could be inserted appropriately. It should also be noted that research papers prepared as dissertations are usually organized as chapters. Thus, the segments outlined below will be the respective chapters. In addition, the two segments titled Analysis, and Findings and Conclusions can be split into further segments or amalgamated, depending on the requirements of the study. Adequate attention should be given to the correct use of tenses as one has to move across all three tenses (past, present and future) in the process of writing a research paper. For instance, Methodology in brief (in the Introduction) will take the future tense form and Methodology will be in the past tense form while the objectives will be in the present tense form.

### **6.3 Short papers (inclusive of Term papers for class room purposes)**

As already identified in Chapter 1, short papers may focus on academic essays/critical reviews, organizational studies, systems studies and exploratory studies on organizational and industry practices. There could also be deviations of these as well as other areas of enquiry. Irrespective of the mode, the purpose of all these will be to either investigate a problem (where there exists a gap between the current and the desired states) or to probe an interesting issue which may have implications in the present and the future. Thus, they all have a common thread running through them, i.e. an attempt to move to a better state from the present or to fully understand ('what is', a given state).

The proposals for short papers will obviously be of lesser rigor than those

for research papers and can take the prescribed form given in 6.3.1. They will ideally take about 500 words (exclusive of the plan of study) on A4 type paper with 1 ½ spacing.

### **6.3.1 Structure of a proposal for a short paper**

The general format for a short paper irrespective of the type of study undertaken could take the following form. However, based on the exact nature of the study modifications can be accommodated.

Title

I. Introduction [Background, problem/ issue being studied (with related evidence\*), study objectives, definition of key terms (if any), scope and limitations]

II. Methodology (in brief) [Types of data to be used, selection of the sample (if applicable), method of data collection and the method of data analysis].

III. Plan of study (Time plan shown using a Gantt chart and a list of resources, inclusive of necessary finances required)

References (if any)

Appendices (if any)

\* Related evidence may contain any relevant literature, extracts from published data or prima facie empirical evidence from previous studies, etc.

### **6.3.2 Structure of a short term paper (academic essay/ critical review)**

The structure of an academic essay/critical review could, in general, take the following form.

Abstract

I. Introduction [background, organizational/industry problem/ issue

being studied (with related evidence), study objectives, definition of key terms (if any), methodology, scope and limitations]

II. Review of Literature

III. Analysis and Discussion\*

IV. Conclusions

References/ Bibliography

Appendices (if any)

\* This segment can be subdivided into a number of segments with suitable titles.

### **6.3.3 Structure of a short term paper (organizational studies, systems studies and exploratory studies on organizational and industry practices)**

The structure of a short paper of the above types could, in general, take the following form.

Executive Summary\*

I. Introduction (background, problem/issue being studied with related evidence, study objectives, definition of key terms (if any), methodology, scope and limitations)

II. The Organization/Organizational System/ Industry

III. Review of Literature (if applicable)

IV. Presentation of Data and Analysis

V. Findings and Discussion

VI. Conclusions

References/ Bibliography (if any)

Appendices (if any)

\* Since these will mainly be organization/industry based studies, the term 'executive summary' is more apt.

Further, as the purposes of papers cover a wide range the prescribed



structure may have to be suitably adjusted based on the exact requirements of the paper.

## 6.4 Tutorials

Tutorials comprise one or more questions that students are required to answer on an individual basis and submitted to their tutor (the teacher). At undergraduate level, the questions asked in tutorials are generally of a comprehensive nature for which the answers will be in the form of an essay of the STF type described in Chapter 1. However, students ought to be familiar with the meaning of specific terms used in formulating tutorial-questions as well as other modes of evaluation. These are given in Table 6.1. It is important to remember that what is stated in the table are the general meanings, which may be used with modifications by different question-setters.

**Table 6.1: Meanings of terms commonly used in tutorial questions**

*(The questions are formulated in relation to A)*

Term	Meaning
Define A	Give a precise and concise definition/s as advocated by authoritative sources, giving due acknowledgement of the source, wherever appropriate. [e.g. According to Kaplan (1992) A is defined as ...]
Describe A	Most of the time it would be appropriate to follow a definition by a description, the scope of which will depend on the nature of the subject dealt with.
Discuss A	This is of a slightly higher order when compared to describing as it looks at A from different points of view [e.g. Discuss the need for Environmental Accounting].

Explain A	This will include how and why aspects of A [e.g. Autocratic budgeting often fails to bring desired results in organizations. Explain]. The question can be re-formulated as Give/ express your views of A.
Compare and contrast A and B	After a brief introduction to A and B, list their similarities and dissimilarities using a suitable format and conclude with an overall assessment. The question can alternatively be posed as Give the pros and cons of A.
Comment on A	This requires giving your own views on A. The question can be re-formulated as Give your views on A. Depending on the nature of the topic dealt with, one may take a particular standpoint or give reasons for and against, with an overall assessment in the end.
Critically assess A	This is of a higher order than commenting on A. It requires presenting views for and against A with an overall assessment in the end. Drawing from theory and developing arguments with linkages among them is generally expected. [e.g. Activity Based Costing can be practised in Sri Lankan organizations. Critically assess]. This question can also be posed as Critique A. When the anticipated level of rigour is less, the question can be posed as Assess A.
Justify A	This involves logical reasoning leading to A and/ or providing examples in favor of A [e.g. Justify the claim that in relation to organizations Structure follows Strategy].

Illustrate A	Give examples to justify the given statement. [e.g. Illustrate that participatory budgeting is superior to autocratic budgeting]. In this, logical reasoning has to be substantiated with real life examples, which have been experienced.
Deduce A	This calls for a systematic argument leading to the given statement [e.g. Deduce that profit maximization of efforts of individuals always lead to the well being of society].
Argue/ debate A	Logical reasoning, inclusive of for and against rounds of argument, until statement A is justified [e.g. Argue for the case that Net Present Value method is the most superior of all investment appraisal methods].
Analyze A	In this A comprises a mass of data, information and facts, which have to be worked on in order to arrive at conclusions.

### 6.5 Summary

Structures play an important role in academic writing. Every piece of academic writing has to conform to a given structure determined by the mode of writing concerned, viz. research proposals, research papers, critical reviews, organizational studies, industry studies, etc. This chapter dealt with the components of these different types of structures with additional details of these different components. The knowledge gained in this chapter could now be connected up with formatting requirements, which are described in the next chapter.

## **Chapter 7**

# **FORMATTING REQUIREMENTS**

### **7.1 Introduction**

Formatting requirements include arrangement of contents according to accepted norms, adhering to formalities such as page layouts, use of headings, and wording of specific segments such as abstracts, executive summaries, appendices, chapter introductions and summaries. They introduce a sense of unity and consistency, which enhances understandability of the academic work. Further, it gives finesse to the work that establishes the level of professionalism of the writer. This chapter discusses the relevant aspects of formatting in some detail.

### **7.2 Arrangement of contents**

The contents and their arrangement depend on the type of academic work. For instance, this will vary among research proposals, dissertations, research papers, academic essays, policy reports and short papers. The contents of an academic work can be broadly considered within the three headings: preliminaries, the body and the appendices. Further, a dissertation carries the most elaborate of the content arrangements of academic work, which can be considered a reference point to compare others against it.

- i. Title page
- ii. Certification (certification by the supervisor of the academic work pertaining to originality and suitability of the work for submission for evaluation in the programme of study. The format could be obtained from the respective body which conducts the academic programme of study)

- iii. Acknowledgements (A brief note acknowledging the contributions of those who should be remembered, given in a succinct and touching manner)
  - iv. Abstract (Explained under 7.4)
  - v. Table of contents (The line up of contents with page numbers. This could either be given in full inclusive of sub headings or be restricted to the main chapter headings)
  - vi. List of tables (The line up of tables, duly numbered with page numbers)
  - vii. List of figures/ exhibits (The line up of figures/ exhibits, duly numbered with page numbers)
  - viii. The body (Discussed at length in Chapter 6: Structures of Academic Work sans a few segments which appear under 7.4)
- Appendices (Explained under 7.4)

When an academic work of lesser rigour (e.g. research paper, academic essay or short paper) or of a completely different type (e.g. case study) is prepared, the above list of contents can be suitably modified.

### **7.3 Some aspects of preliminaries**

#### **7.3.1 Cover page**

Sample cover pages for a dissertation/research paper and a variety of short papers are given overleaf. Note the font sizes (12 and 14), bold and italic types and the information contained. The outer cover page (often leather bound) can take the same form less the description of the report. It is preferred if the title can be restricted to about 12 words with a slight deviation allowed. The emphasis here is to look for a brief and self-contained title.

#### **7.3.2 Typing and page layout**

All academic work prepared for submission and evaluation purposes

have to be in typed form on A4 paper. Typing is done only on one side of the paper. Paper of a good grade is recommended for use. Every attempt has to be made to ensure that what is typed is error free. Any subsequent erasures and other forms of correction will immediately develop a bad impression in the minds of the reader, which acts as a barrier to impartial reading of the substance of the academic work.

The margin should be 1.25 inches on the left-hand side of the sheet of paper, and one inch on all other sides. If stapling or binding the paper is planned, then the left-hand margin, when typed, should be wide enough to give the required margin space (1.25 inches) after stapling/ binding.

One and a half spaces (1.5) must be maintained throughout the text. In the case of footnotes and quotations, single spacing is required. However, in case small sized paper used margins could be suitably adjusted.

### **7.3.3 Page numbering**

The preliminaries (certification up to the commencement of the body) have to be given Roman numbers. The body, inclusive of references and bibliography will be in Arabic numbers. Each appendix can be numbered separately, either in Roman or Arabic numbers. It is customary to give the page number at the bottom of the page.

### **7.3.4 Continuations**

When a segment of a quotation is expressed with a set of dots either in front or in the rear of a sentence it is recommended to limit the number of dots to 3.

Sample title page for a dissertation/ research report

**A STUDY OF MANAGEMENT ACCOUNTING PRACTICES  
IN QUOTED PUBLIC COMPANIES IN SRI LANKA**

by

**Pemlath S Dassanayake**

MC/ 2008/ 3421

An Independent Research Report  
submitted to the University of Sri Jayewardenepura  
in partial fulfillment of the requirements for the degree of  
BSc. Accounting (Special).

June, 2009

**Department of Accounting**  
Faculty of Management Studies and Commerce  
*University of Sri Jayewardenepura*  
Nugegoda.

Sample title page for a short paper/ term paper

**THE PRACTICE OF ACTIVITY BASED COSTING:  
THE CASE OF WISDOM ELECTRONICS LTD.**

A Term Paper  
by  
**Rajindra S Kuruneru**  
MC/ 2008/ 3421

Course of Study: ACC 3306 - Advanced Management Accounting  
Course Lecturer: Dr. (Ms) D N Samudrage

Semester II, 2009

**Department of Accounting**  
Faculty of Management Studies and Commerce  
*University of Sri Jayewardenepura*  
Nugegoda



### **7.3.5 Headings**

There are three types of headings: side headings, sub-headings and paragraph headings that are found in academic work in addition to the main heading. Study the following specimen, which illustrates the application of headings with the type of lettering and the respective font sizes.

#### **Main Heading** *(font size 14)*

##### **1. Side heading** *(font size 12, bold type)*

###### **1.1. Sub-heading** *(in-set, font size 12, bold type in italics)*

###### *Paragraph heading (in-set, font size 12, in italics)*

### **7.3.6 List of references and bibliography**

The list of references and the bibliography will appear (in that order) immediately after the text and before appendices. The respective titles will appear in the middle (or right aligned) of the first line in bold type. Guidelines to their preparation have been covered in Chapter 5: Referencing.

### **7.3.7 Appendices**

An appendix/annex is a self-contained part, usually given at the end of the body of the work. The test to decide whether a document should be included as an appendix/ annex is to note whether it will add a certain degree of coarseness, a barrier to smooth continuity, in the text. Every appendix should start on a new page and could be labeled either with an uppercase letter (A, B, C, etc.) or a Roman numeral (I, II, III, etc.). The appendix heading is centred or right aligned at the top of the page in bold type. Some purposes for which appendices are used are: copies of questionnaires used in field surveys; detailed data analysis sheets whose summaries appear in the body; list of companies in the sample; list of

interviewees; supportive documents in the form of statutes, newspaper articles, etc.

## **7.4 Some special features**

### **7.4.1 Abstract**

An abstract is a summary, which presents the essence of a dissertation, research paper, academic essay or policy report and is given before the body of the academic work. Much attention has to be given to developing the abstract as it presents the entire work in a nutshell. An upper ceiling for the number of words to be used in an abstract is usually specified by the academic programmes, conference-organizing committees, journal editorial boards, etc. Devoting adequate time to developing a brilliant abstract will always be rewarding as it plays the role of an invitation to read the academic work.

The abstract will necessarily contain the problem/research questions, objectives, method of study, main findings and recommendations, expressed concisely. Since the abstract will usually be confined to about 250 – 500 words (unless specified otherwise) much editing has to be carried out before it takes its final form.

### **7.4.2 Executive summary**

The executive summary, which is equivalent to the abstract, is included in short papers and various types of project reports. It is meant to be read by executives prior to reading the short paper or the project report, which has organizational focus on finding solutions to managerial problems and issues. The norms pertaining to the content and length of an abstract will apply here as well.

### **7.4.3 Chapter introductions**

Dissertations and short papers contain chapters. Each chapter should

commence with an introductory paragraph that indicates what the writer wishes to say in the course of the chapter. The first sentence or two should provide an overview of what is described in the chapter in a striking manner that kindles the interest of the reader. This has to be followed by aspects covered in the chapter, given in the order they appear in the chapter. The purpose here is to prepare the reader to follow the chapter by giving him an overview of it.

#### **7.4.4 Chapter summaries/conclusions**

This gives a summary, the essence of what has been dealt with in the chapter. It is not merely listing the aspects covered in the chapter, in that order. The salient observations and emerging inferences can also be included in a summary, which turns out to be a value creating exercise as well. A good summary gives finesse to the chapter and leaves the reader satisfied.

### **7.5 Summary**

*The formatting requirements pertaining to academic work are many and varied. They have to be studied and followed in academic writing. Over time, through regular practice, they become a way of life and everything written will be guided by these norms and practices. However, exceptions may arise in terms of special formatting requirements specified by the agencies to which academic work is submitted for publishing and evaluation purposes.*

## Chapter 8

# ACADEMIC WRITING AS A JOURNEY

### 8.1 Introduction

This little publication examined various aspects of academic writing. Enhancing academic writing skills is a continuous process and never a destination. This chapter is devoted to driving in this important message as it will motivate academic writers to strive for continuous improvement, where “tireless striving stretches its arms towards perfection.”

### 8.2 The role of thinking process

The thinking process is supreme in academic writing. Effective academic writing requires a calm mind, one that could deliberate in quiet contemplation. Creativity, which is an essential ingredient of academic writing, cannot emerge in a muddled and unclear mind. Read this little parable, which has great relevance to what is being discussed.

*Painting sketches of young bamboo shoots with leaves has been an age-old tradition in olden China. Such oil paintings on canvass sketched by masters are considered masterpieces and are sold for large sums of money. These works of art are completed by the ‘artists’ after an extremely rigorous thought process. They spend long hours in an area where the subject of their expression, i.e. bamboo shoots, are found in abundance. They sit and walk about in this environment, at times for days, in deep meditation with the easel and paints ready till they get the inspiration. And, all of a sudden in a trance-like state they paint and in a matter of a few seconds or minutes they finish the work.*

Academic writing, like the master artists of China, requires deep thinking and contemplation until you get that great urge to write. The thinking process, although you are not physically involved in writing, is very much a part of academic writing. Thus, it is different from answering an examination question or writing a personal or business letter.

### **8.3 Some important guidelines**

i. Devote adequate time to the thinking process. Having gathered relevant data/information, let the ideas brew in your mind prior to sitting down to write. This period should never be considered a waste of time. If you are equipped with rich data and are also conversant with the technique of writing, acquired through knowledge and practice, then this thought process will do wonders for you.

ii. Pay attention to factual details and the style. Read the draft several times, preferably with a time lag, with a view to picking up errors and shortcomings. One has to be extremely critical of what has been written prior to submission. It is advisable if a second opinion can be received from one conversant with the subject area that has been dealt with.

iii. Pay attention to the correct use of language including grammar, spelling, punctuation, capitalization, etc. Read the document several times and finally get it edited for errors and omissions.

iv. Pay attention to formatting requirements. It is necessary to check that all associated formalities have been complied with.

v. It is important to remember that judgment on an academic work will be made on the final output regardless of the background of

the writer, the hardships that he/ she is surrounded with and other personal matters. Therefore, all possible steps have to be taken to ensure that the final form of the work reaches the required quality standards.

#### **8.4 Ethical considerations**

An effective academic writer is an ethical person of the highest order. He/ she will be driven by a deep desire for originality and will never copy, imitate or be overtly influenced by the works of others. He/she is fully aware that current knowledge is the outcome of hard work of many generations of researchers and practitioners of the past and that it will be necessary to be immersed in their work in his/her deliberations. However, whatever previous knowledge is delved into by him/her will be given due recognition through proper acknowledgement of the sources. Such dependence and acknowledgement of sources will in no way impair the originality of his/her work. After all, new knowledge is mostly an extension of current knowledge. And, knowledge is also no personal property of an individual. The current advances in high technology provide many opportunities for plagiarism of various forms, which a true academic writer will never resort to.

#### **8.5 Ever present room for improvement**

In order for a worthy academic work to emerge, two factors of equal value are the rich data/information and the academic writing skill. Rich data/information without academic writing skills will give rise to an unconvincing product while academic writing skills without rich data will yield an outwardly attractive product without substance. Thus, data and technique are like the two sides of an evenly held scale.

Enhancing academic writing skills is a journey and not a destination. There

is always room for improvement. In this regard, the academic writer should be driven by a deep desire for the pursuit of excellence and learning all the time. This can be achieved through the following: reading excellent pieces of academic work of others; being constantly aware of mistakes that one commits with a yearning to correct them; acquiring more knowledge on the theory of academic writing, which itself is a growing subject, and being constantly engaged in the process of writing itself. Through these practices, it will be possible to enhance one's writing skills continuously and move towards excellence.

### **8.6 Summary**

*An excellent piece of academic writing can be compared to a sculpture, a work of art. It carries great charm in content and form; what is said and how it is said. It is lovely to behold for its accompanying beauty, precision and depth. It moves the readers, addresses the deep recesses of their minds and in turn lights up the path to tread.*

## REFERENCES

Gunarathne, A P 2003, *Business Communication Study Pack*, Institute of Bankers of Sri Lanka, Colombo.

Nanyakkara, G 2008, *A Handbook for Academic and Professional Writing in Management*, Postgraduate Institute of Management, Colombo.

*Harvard Referencing 2006*, Curtin Library & Information Service, Curtin University of Technology.



## Appendix I

### Commonly used words which are often misspelled

absence	accede	accommodate	accumulate	achieve
acquittal	advantageous	affiliated	aggressive	alignment
all right	analyze	apostrophe	apparent	appropriate
argument	assistant	asterisk	athletics	auditor
acquire	acknowledgement	appreciate	bankruptcy	believable
benefitted	bulletin	calendar	campaign	cancelled
category	changeable	clientele	collateral	committee
comparative	competitor	commission	commitment	conscientious
desirable	despair	development	dilemma	disappear
disappoint	disbursement	discrepancy	discriminate	dissatisfied
dissipate	deferred	eligible	embarrass	ecstasy
endorsement	envelope	exaggerate	exceed	exhaust
exhilaration	existence	extraordinary	extension	fallacy
familiar	flexible	fluctuation	fascinate	gesture
grammar	gratuity	grievous	haphazard	hypocrisy
illegible	immigrant	incidentally	irritable	jewelry
judgment	labeling	legitimate	license	likable
litigation	loneliness	loose	liaison	maintenance
mathematics	mediocre	minimum	necessary	necessity
negligence	negotiable	noticeable	occurrence	omission

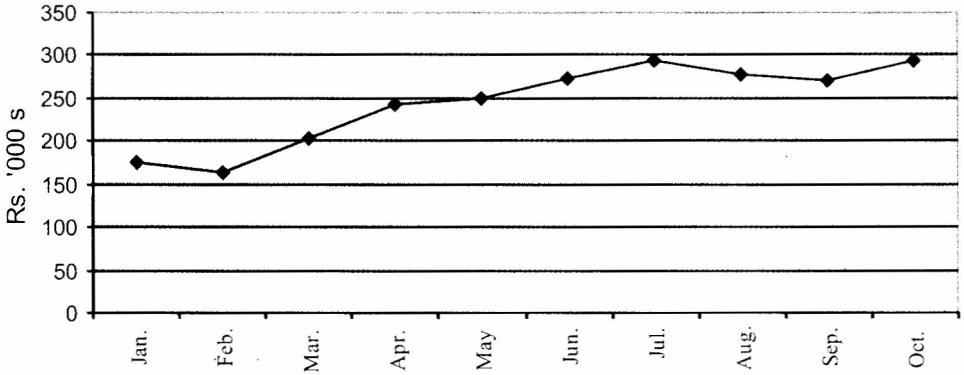
opponent	oscillate	pageant	panicky	parallel
paralyze	pastime	peaceable	persistent	perseverance
personal	pursued	proceed	processor	pronunciation
psychology	pursue	questionnaire	receive	recommend
repetition	resign	rhythmical	ridiculous	salable
secretary	separate	cease	sergeant	surgeon
stationary(fixed)	stationery	succeed	suddenness	superintendent
supersede	tangible	tariff	technique	tenant
tranquilizer	truly	tyrannize	until	unanimous
vacuum	vicious	vacillate	weird	unitary

An extract from: *Business Communication Study Pack 2003*, Institute of Bankers of Sri Lanka, Colombo.

**Visual Presentation Techniques  
Figures**

**Line graph**

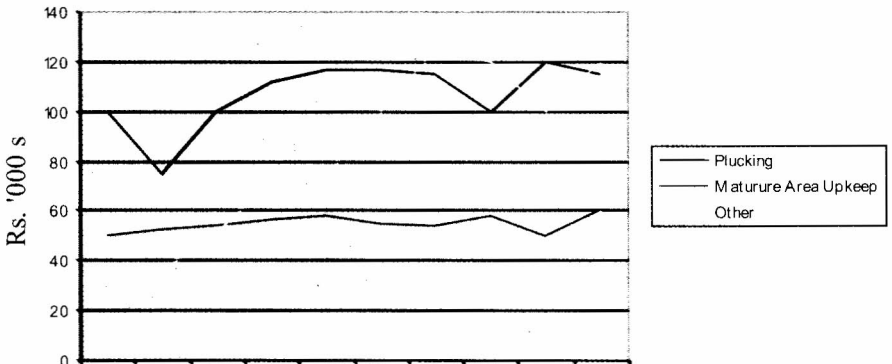
*Figure 1: Wonder Plantation - Divison 1  
Expenditure Jan.-Oct., 2008*



Source: MIS Department

**Multi-line graph**

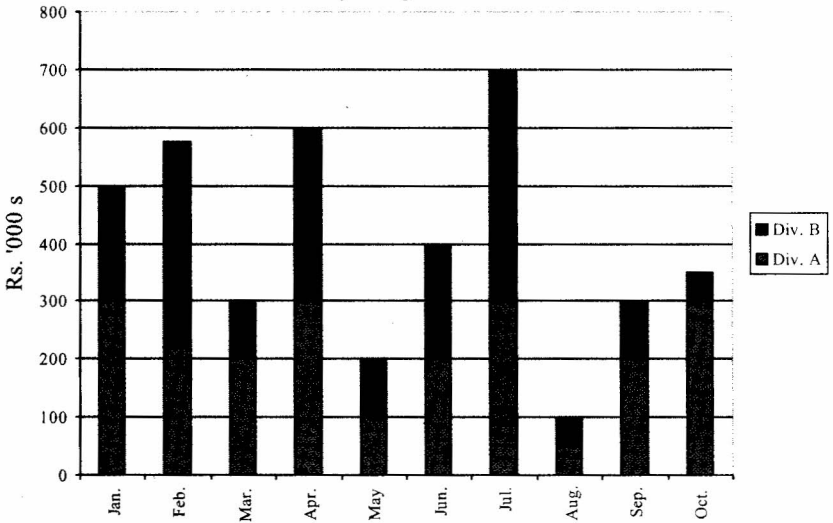
*Figure 2: Wonder Plantation - Divison 1  
Expenditure Jan.-Oct., 2008*



Source: MIS Department

## Bar chart

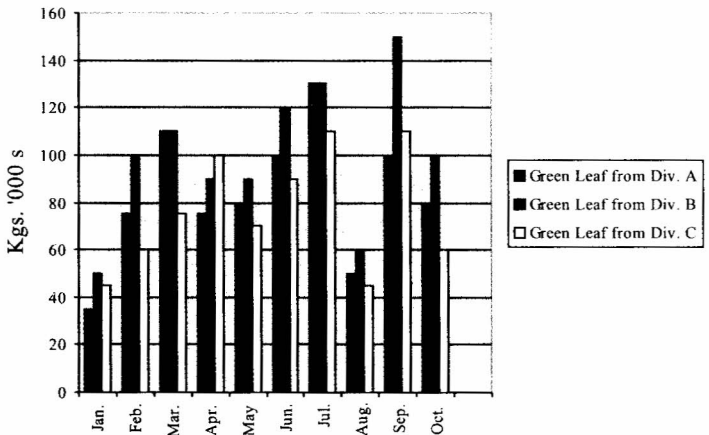
**Figure 3: Wonder Plantation - Div. 1 & Div. 2**  
**Monthly Profits Jan.-Oct., 2008**



Source: MIS Department

## Multiple bar charts

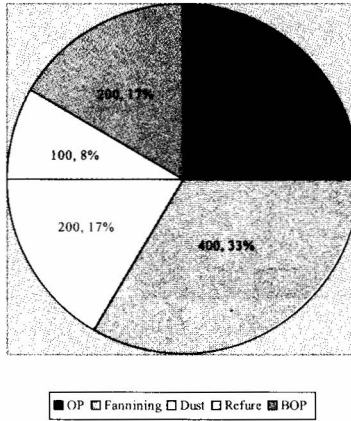
**Figure 4: Wonder Plantation - Div. 1, Div. 2 & Div. 3**  
**Monthly Input of Green Leaf Jan.-Oct., 2008**



Source: MIS Department

## Pie chart

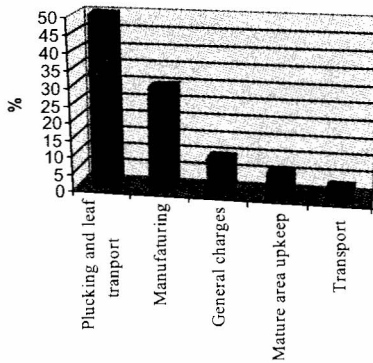
**Figure 5: Wonder Plantation**  
**Componets of Made Tea (Kgs. '000s and %s) , 2008**



Source: MIS Department

## Pareto chart

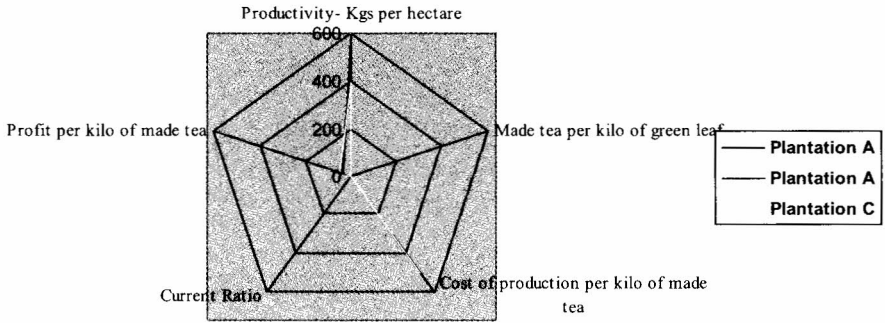
**Figure 6: Wonder Plantation - Divison 1**  
**% Componets of a Kilo of Made Tea, January 2008**



Source: MIS Department

# Radar Diagram

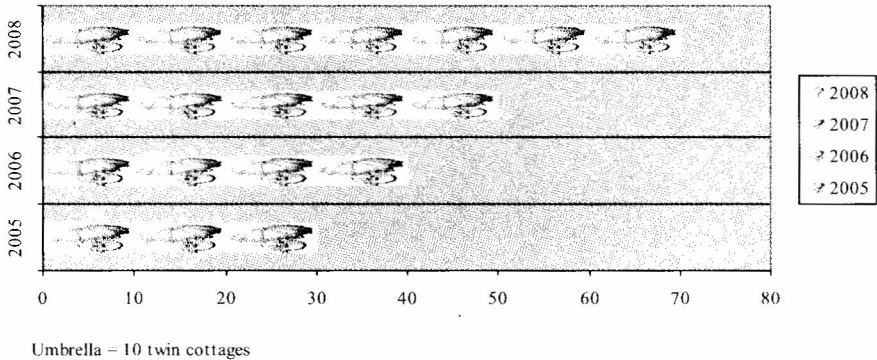
**Figure 7: Performance of Plantations A, B & C - 2008**



Source: MIS Departments of Plantations A, B & C

# Pictogram

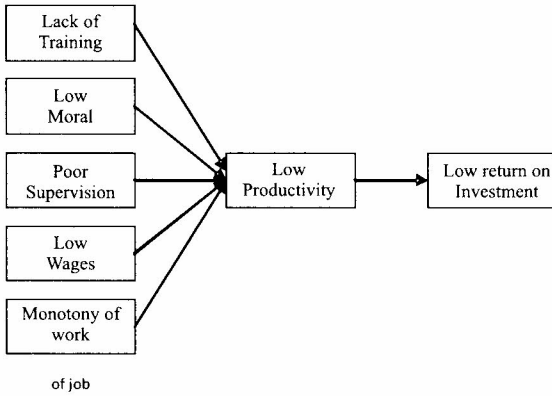
**Figure 8: Wonder Plantation Twin Cottages, 2005-2008**



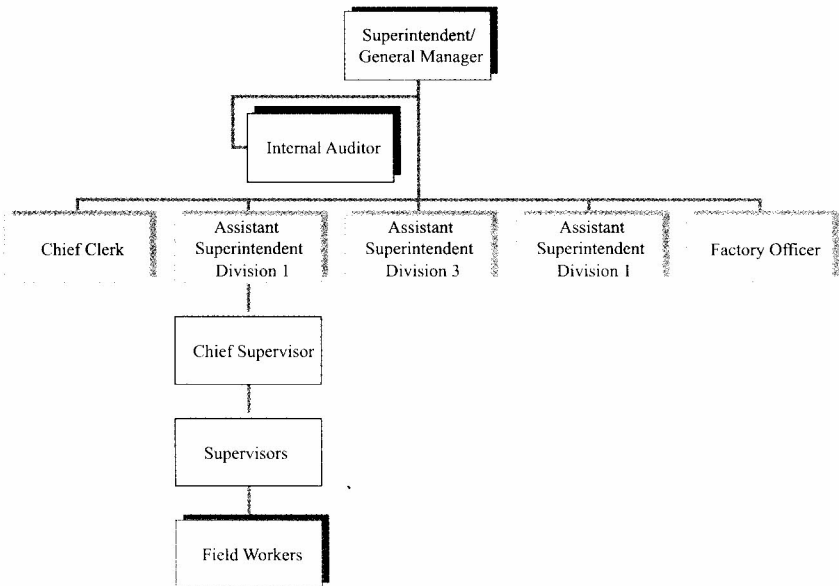
Source: MIS Department

# Exhibits

**Exhibit 1: Conceptualization of Contributory Factors to Low Productivity**



**Exhibit 2: Wonder Plantation Organization Chart as at January, 2009**



Source: MIS Department

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