

# 4

# CARRYING OUT THE RESEARCH

Chapter 3 covered planning your work and included research as one of the things you need to do to prepare for an assignment. You may feel you know a lot about the subject already, but whatever kind of assignment you are asked to write for your studies you will also need to find information and ideas from other sources that you then bring in to your own work.

This chapter will cover:

- understanding what you need to do to carry out effective research for an assignment
- using key words to search for information
- deciding how to choose good sources for an assignment.

## USING THIS CHAPTER

If you want to dip into this section	Page	If you want to try the activities	Page
Introduction	40	4.1 Sources you have used before	42
<i>Why</i> do you need to do any research?	40	4.2 Investigating your subject gateway	43
<i>What</i> research do you need to do?	40	4.3 Deciding the type of sources	45
<i>How</i> should you do the research?	44	4.4 Deciding the topic key words	47
<i>When</i> should you do the research?	48	4.5 Identifying extracts from a text	51
<i>Where</i> should you do the research?	48	4.6 Looking at your own material	57
<i>Who</i> should you research?	49	4.7 Using the index	57
Summary	58		

## 4 Carrying out the research

# INTRODUCTION

The word *research* in academic study can cover many activities: here it is used to mean the process of looking for and choosing your sources so that they help you write a good assignment. You could liken this to choosing good-quality ingredients for a meal you are about to cook for friends. And to carry the comparison further, just as you would presumably want to give those friends a good meal that you had put time and effort into making, so you should do the same for all your assignments, to ensure that you achieve to the best of your ability.

## Six questions to ask

You might know these four lines that are from ‘The Elephant’s Child’ in the *Just So Stories* by Rudyard Kipling:

*I keep six honest serving-men  
(They taught me all I knew);  
Their names are What and Where and When  
And How and Why and Who.*

They can serve as a useful reminder when you are starting out on your research and the six question words are used as headings in this chapter, appearing in a slightly different order from the poem.

# WHY DO YOU NEED TO DO ANY RESEARCH?

Research is an important activity in any study and helps develop your learning and knowledge of your subject. Whatever type of writing you have to do as part of that study (essay, report, case study, etc.), there is an expectation that what you create has not come entirely from ideas in your head. Sources that you bring in can be used in many ways: for example to provide background information, to support your arguments, as evidence or to give a fuller explanation. If used properly they will improve the quality of your work, showing that you are aware of the wider context you are writing in and that you understand the depth and complexity of academic study.

# WHAT RESEARCH DO YOU NEED TO DO?

It may be that you know quite a bit about the subject of the assignment already – perhaps it is something you are very interested in or have studied before. However you will need to find and use additional sources to any existing material you have.

## Sources

There are usually three main source areas for any assignment:

- 1 material you already have
- 2 libraries (for traditional sources)
- 3 online (for electronic sources).

### Material you already have

This could, for example, be:

- lecture, tutorial or seminar notes
- notes from textbooks
- course reading list(s).

Check how useful the material will be for your assignment. Notes will help provide a broad understanding of the topic you are going to write about but are unlikely to be in sufficient detail.

### Libraries

Your assignment brief may recommend material to use for your research in addition to your textbooks and recommended books on your reading lists. These are unlikely to be sufficient and you will almost certainly need to look further afield. Start with your university library catalogue, using the classification numbers for the subject(s) you are researching or to look for work by particular authors. Printed copies of journals are another important source to use, although it is often more convenient to search for journal articles online.

### Online resources

While computers mean you can access an enormous amount of material at speed and with ease that facility can at times seem overwhelming. There is a place for printed material in any research you do, from the textbook that gives a comprehensive overview of your subject to the useful book you come across by chance when browsing the subject shelves in your university library. You can work backwards and forwards in a book, marking pages with a bookmark or adhesive note in a way that is not possible with an electronic source. Many books and textbooks are now of course also available as e-books, allowing you to search the text for specific information. However access to them is restricted in various ways (e.g. the time you are allowed to browse the book or the number of pages you can copy).

Journals should be of major importance in your research. They can provide up-to-date articles on a specific aspect of the subject you are writing about. A peer-reviewed journal means the article will have been written by someone who knows about the subject and is then put through a quality vetting process by other experts in the field. Both journals and newspapers can be searched easily through electronic databases. If you find a good article it is certainly much faster and easier to access it online than to have to borrow and photocopy it from your library.

### Activity 4.1 Sources you have used before

Place a tick against any of the following that you have used in preparing previous assignments. Are you clear about the different uses they have? Do you avoid using print-based sources? Could you have used a greater variety of sources?

	Notes	Books	Journals	Newspapers	Reports	Reference material
Traditional						

	Websites	Books	Journals	Newspapers	Reports	Reference material
Electronic						

#### Primary vs. secondary sources

Sometimes an assignment will specify whether you should use either primary or secondary sources, or may ask you to use both. If the information you find out about your topic comes from the writings of other people this is a secondary source (e.g. what historians have written about the Industrial Revolution). If the information is from someone who lived in that time (e.g. the diary of a factory owner) this is a primary source.

#### Electronic sources

One of the biggest problems in being able to access so much information through computers is deciding which sources are reliable and useful and which can be ignored. Search engines such as Google or online encyclopedias such as Wikipedia can be useful at the very beginning of your research in pointing you towards sources and helping you decide the parameters of the subject you are writing about. Google Scholar will help you find academic, peer-referenced journals. However you cannot rely on these sources alone for your research, they will not be comprehensive enough and many sources will lack authenticity. You may find that they will be discounted as credible sources if you include them in your references, so you need to check your institution or department's policy on this. You also need to ensure that any sources you use are correctly and fully referenced.

➡ See  
Chapter 10

### Types of websites

The two or three letters that you see towards the end of a website address can be very useful when you are searching as they tell you what kind of website it is. Some of the most common you are likely to see in your searches are:

- .ac = academic institution
- .co = a commercial organisation (note this is usually .com in the USA)
- .gov = government organisation
- .org = other kind of organisation
- .net = for networks, internet service providers
- .uk = an example of a country code.

### Electronic databases

Electronic databases are the best places to go for good-quality material for your research and you should make sure you get to know those that are relevant to your subject area. They store information from a range of sources and allow you to construct targeted searches. Authorised access is needed, normally via your place of study.

### Subject gateways

One way of helping you locate good sources is to use subject gateways. Two that are very useful and are maintained by universities are Pinakes and Intute. Pinakes ([www.hw.ac.uk/libwww/irn/pinakes/pinakes.html](http://www.hw.ac.uk/libwww/irn/pinakes/pinakes.html)) offers a selection of databases across a range of subjects. Intute ([www.intute.ac.uk/](http://www.intute.ac.uk/)) has a subject gateway for each of the four broad divisions it uses: Science, Engineering and Technology; Arts and Humanities; Health and Life Sciences; and Social Sciences. Any of these subject gateways will point you in the direction of good-quality resources, ranging from reports to journals to conferences to government publications.

## Activity 4.2 Investigating your subject gateway

Log on to Pinakes. What kind of links can you find?

Log on to Intute. Type in the words 'essay writing' into the search box and confirm. Can you find resources for all four main subject areas?

Now try using the words 'report writing'. Scroll through and explore those that are relevant to your own subject area.

## HOW SHOULD YOU DO THE RESEARCH?

This will depend in part upon the way you like to study and work, but it is best to try to carry out your research in a systematic way. Decide first which sources you are going to use, taking notes as you read and keeping thorough records of those sources to help you write your references. How you decide which sources to use is linked to your understanding of the assignment and how you develop the topic and the key words in the assignment title.

### Understanding an assignment

←  
See  
Chapter 2

The title of any assignment is of major importance in directing you in your research. Whether you are given the assignment title or able to decide it yourself, you need to pick out those words in the title that are about the concepts and ideas you will write about. These are known as *key words*. Look at this sample question taken from a law textbook:

**Discuss the extent to which lay magistrates are representative of society.**

An essay on this topic would need to be built around a discussion of how far (*Discuss the extent ...*) lay magistrates reflect the mix (*are representative of ...*) of society. You could expect a student answering this question to have covered the magistrate system in their studies so they could turn first to their notes. If their notes included recommendations for sources to look at they could go there next and to any textbooks they had.

However this is not likely to be enough. There is a judgement to be made here, something which a student answering the question could only do after they had explored the topic in detail. The sample guidance for an answer in the textbook is as follows:

Lay magistrates deal with ninety-five per cent of all criminal trials and are appointed by the Lord Chancellor in the name of the Queen, on the advice of local Advisory Committees (comprised mostly of existing magistrates). The only formal requirement is that an applicant should be under 65 and live within 15 miles of the commission area to which they will be appointed (although appointments are now made on a national basis). There is an expectation that they will be able to devote one half day per week to acting as a magistrate. There is no minimum educational qualification or requirement of legal knowledge, but they receive only expenses and a small allowance.

Research by Morgan and Russell found that while the percentage of magistrates from the ethnic minorities was increasing, magistrates remained predominantly professional or managerial, middle-aged (or older) and so increasingly unrepresentative of the community they served. One explanation might be the employers' reluctance to give paid time off work, thus effectively facilitating the appointment of the self-employed and those in senior positions.

(Elliott and Quinn, 2008: 244–5)

Although not a full essay the sample answer includes:

- an *explanation* of what magistrates do
- *information* on qualifications needed to be a magistrate
- *statistics* (it mentions the percentage of criminal trials covered by lay magistrates and while not giving actual figures cites research to show that the percentage of magistrates from ethnic minorities is increasing).

In terms of searching for information to complete this assignment, the key words for the student to research are *magistrate* and *society*. They would need to go to reference books or good-quality websites for the statistics and to other textbooks or journal articles for views on this question. They might decide to include the opinion of experts, other magistrates or the population in general, all of which would require research beyond what they had in their notes.

Now look at this sample case study assignment:

**Develop a case study on an organisation of your choice. The case study should examine how the organisation uses environmentally friendly policies in its operations to comply with current legislation. The case study should be no longer than 5000 words.**

This is clearly a substantial piece of work that would call for careful research including:

- selecting an organisation
- finding out about its environmentally friendly policies
- deciding which policies to look at
- deciding how to find out the information (e.g. interviews, company reports, questionnaires)
- finding out about current legislation concerning the environment.

Once you have chosen the organisation you could contact it for information but would also need to use published material from other sources, to ensure you produced a balanced and objective view.

### Activity 4.3 Deciding the type of sources

Make a list of sources you could use to research this case study assignment.

## Developing your topic

Before you can start looking for information you need to break down your title. Imagine you have been set the following assignment:

**Examine the influence of sporting personalities on public attitudes towards overall fitness.**

## 4 Carrying out the research

This is quite an open-ended title that you would need to put some boundaries around in order to search effectively for information. Some suggestions for those boundaries (or parameters) are:

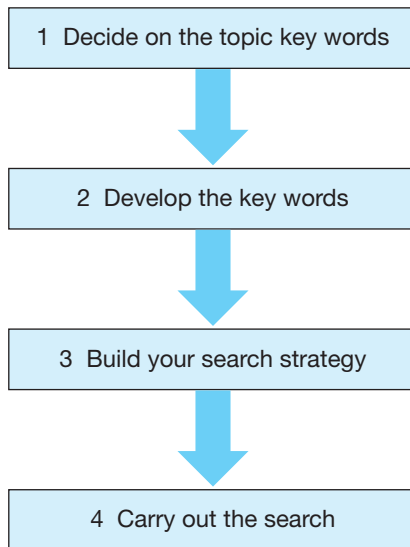
- Sport: which one(s) would you look at?
- Sporting personalities: who would you choose?
- Population: what age range or gender will you look at?

These decisions are important so that you know where and when to search. You then need to develop your key words.

### Keyword searches

Keywords are those words in a title that tell you what the concepts or ideas are. They help you focus your thinking. Once decided, you can use them to carry out keyword searches (usually only electronically). If you do them in a structured way you will maximise the quality of your results.

The flow chart below shows the steps to go through:



### Decide on the topic key words

←  
See  
Chapter 2

Key words are those that indicate major ideas or concepts in a title. For example:

**Discuss the relationship between diet and obesity in the population.**

Key words here are 'diet', 'obesity' and 'population'. They define the boundaries of your search.



## Activity 4.4 Deciding the topic key words

Use the assignment title to pick out the key words. Place a tick against any of the following words that you think are key words.

**Examine the influence of sporting personalities on public attitudes towards overall fitness.**

Examine	<input type="checkbox"/>
Influence	<input type="checkbox"/>
Sporting personalities	<input type="checkbox"/>
Public attitudes	<input type="checkbox"/>
Overall	<input type="checkbox"/>
Fitness	<input type="checkbox"/>

### Develop the key words

While you could carry out a search simply using key words and find a lot of information you might find that it is not specific enough to the boundaries you have given your topic. You also need to think of alternative key words, known as synonyms.

Sporting personalities – e.g. **sportsmen; sportswomen; athletes**

Public – e.g. **popular; social**

Attitudes – e.g. **opinions; views**

Fitness – e.g. **exercise.**

### Build your search strategy

Now that you have your key words and your synonyms, you need to decide how to use them in your search. Boolean logic uses three words to do this: ‘and’; ‘or’; ‘not’.

**AND** between two key words will only find a record if it contains both the key words. It is therefore useful for narrowing down results to get more specific information. For example:

**sporting AND personalities**

will ensure you avoid being given information on sporting equipment.

**OR** will find either of the key words (or both), so is useful if you want to widen your search. For example:

**sportsmen OR sportswomen**

will ensure you get information about both male and female sporting personalities

## 4 Carrying out the research

**NOT** will exclude any examples that have the key word in them. You can use it to eliminate material. For example:

sportsmen **NOT** sportswomen

will ensure you get information that excludes female sporting personalities.

One other useful tool for key word searches is truncation, where you take the root of the word and add an asterisk to it. In this example, writing sport\* would also find articles with the words 'sportsmen' and 'sportswomen'.

### Carry out the search

This is a complex process that will vary from one database to the other. However there are some general rules you can follow:

- Set the parameters for your search (e.g. include dates, state the type of source you are looking for, name a specific author if you know of one).
- Save the search strategy and keyword construction if you think you will need to come back to it at a later date.
- Use the facility that most databases give you of marking and then viewing your list so that you can look through an overall view of results before you print or save.
- Print or email the results of the search so that you have a record and can print out details in your own time.

Time spent on defining topics, deciding key words and then searching for information is time well spent. It allows you to gain a deeper knowledge and understanding of your topic and to develop your ideas to the full.

## WHEN SHOULD YOU DO THE RESEARCH?

←  
See  
Chapter 3

Most advice will tell you to do the research before you start to write and although this is good advice there will be times when you discover that you need to do more research, for example if you realise as you write that you do not know enough about a particular area of the subject you are writing about. However, you should try to do as much of the research as you can before you start planning and drafting your work.

## WHERE SHOULD YOU DO THE RESEARCH?

This goes back to the pros and cons of traditional and electronic methods of research mentioned earlier – should you use the library to look for books, journals, etc. or should you sit at your computer and rely on the internet to get everything you need? Usually you will do both, depending upon what stage you are at with your research; if your library offers internet access it becomes easier in some ways for you to move between the two types of source.

## WHO SHOULD YOU RESEARCH?

The answer to this question will usually come from your lecturer(s), fellow students and colleagues as well as from the assignment brief. Deciding which sources to use requires careful judgement as to what is relevant and what is not. Once you have made your choices you need to bring those ideas into your writing, being careful to use your own words at all times.

### Navigate the sources

Most of your research will be on textbooks, journal articles and other academic texts which you will need to read closely and carefully in order to understand specific information. However, you cannot read every word in every book or journal. It is important therefore to learn reading techniques that help you quickly assess material, decide if it is useful and, if so, which parts need to be read more carefully. It is also much easier to read the text in detail when you have a rough idea of what it is about: what the author's purpose is, what is at the beginning of the text and what is at the end.

Whatever you read, it is useful to look at the layout and organisation of the text as this is part of the overall meaning. The following table shows what might be included in your text, although it will vary depending upon what you are reading.

	Textbook	Journal article
<b>Title (plus maybe a subtitle)</b> Sometimes, you need to make quick decisions on the basis of the title alone. The title can give you a clue as to whether the text is relevant for your purpose and what sort of information you can expect to get from it.	✓	✓
<b>Details about the author or authors</b> It can be helpful to know about the author or authors: what their job is, where they work, what their position is, what experience they have had.	✓	✓
<b>Date of publication and edition</b> This helps you to decide whether or not the book or article is up to date. It is worth checking whether or not there is a more recent edition of a book.	✓	✓
<b>Abstract</b> An abstract is usually a single paragraph at the beginning of a journal article. It normally summarises the different sections of the text and draws attention to the main conclusions. Reading the abstract will help you to decide whether or not the text is relevant for your purpose.	✗	✓



## 4 Carrying out the research

	Textbook	Journal article
<p><b>Preface, Foreword or Introduction</b> These come at the beginning and explain the purpose and organisation of the book along with any features you should especially notice. Read it carefully. The author is explaining how to get the most out of the book.</p>	✓	✓
<p><b>Table of contents</b> This gives an overall view of the material in the book. Looking at this is a quick and easy way to see if the book includes information you need.</p>	✓	✓
<p><b>Text</b> Textbooks are organised into chapters that have titles and section headings. Very often each chapter will start with an introduction of what is in the chapter and a summary at the end. Journal articles and textbooks usually have subheadings to help you find your way around the text.</p>	✓	✓
<p><b>Reference list</b> An alphabetical list of books and articles which have been referred to is included either at the end of each chapter or at the end of a book or article. Looking through the list of references will give you some idea of the author's background. Looking at the dates of the articles and books referred to will help you decide if the information is up to date.  Note that a <b>Bibliography</b> is similar to the list of references but also includes books or journals that are of interest to the reader but which may not have been specifically referred to in the text.</p>	✓	✓
<p><b>Index</b> One of the most important sections of any textbook is the index at the end. This is a fairly detailed alphabetical listing of all the major people, places, ideas, facts or topics that the book contains, with page references. The index can give you information about the topics covered in the book and the amount of attention paid to them.  Some journals (e.g. law journals) put together an index after a certain number of issues have been produced.</p>	✓	✓
<p><b>Blurb</b> The blurb is the publisher's description of what the book is about, usually on the back cover.</p>	✓	X
<p><b>Reviewers' comments</b> These are opinions of people who have read or used the book. They are usually on the back cover of a book.</p>	✓	X
<p><b>Glossary</b> Many textbooks have a list of important terms with definitions.</p>	✓	X
<p><b>Appendix</b> Both textbooks and journal articles can have appendices with supplementary information such as further reading or more data.</p>	✓	✓

### Activity 4.5 Identifying extracts from a text

Look at the text extracts on the following pages and identify which of these elements are included.

Abstract	
Acknowledgments	
Appendix	
Author	
Blurb	
Date of publication	
Details about author	
Edition	
Foreword	
Glossary	
Index	
ISBN	
List of contents	
List of references	
Place of publication	
Preface	
Publisher	
Reviewers' comments	
Sub-title	
Title	

Fourth Edition

# Accounting

## An Introduction

Eddie McLaney  
Peter Atrill



Text extract 1

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**Text extract 2**

### Brief contents

Preface • How to use this book • Guided tours • Acknowledgements	xxi–xxviii
1 Introduction to accounting and finance	1
<b>Part 1 Financial accounting</b>	<b>35</b>
2 Measuring and reporting financial position	37
3 Measuring and reporting financial performance	71
4 Accounting for limited companies (1)	115
5 Accounting for limited companies (2)	159
6 Measuring and reporting cash flows	192
7 Analysing and interpreting financial statements	221
<b>Part 2 Management accounting</b>	<b>277</b>
8 Relevant costs for decision making	279
9 Cost-volume-profit analysis	297
10 Full costing	332
11 Costing and pricing in a competitive environment	372
12 Budgeting	430
13 Accounting for control	470
<b>Part 3 Financial management</b>	<b>507</b>
14 Making capital investment decisions	509
15 Financing the business	566
16 Managing working capital	614
<b>Part 4 Supplementary information</b>	<b>657</b>
Appendix A Recording financial transactions	659
Appendix B Glossary of key terms	677
Appendix C Solutions to self-assessment questions	693
Appendix D Solutions to review questions	709
Appendix E Solutions to selected exercises	723
Appendix F Present value table	787
Index	789

### Text extract 3



# Accounting

## An Introduction

Eddie McLaney Peter Atrill  
Fourth Edition



*Accounting: An Introduction* 4th edition is renowned for its clear, accessible and uncluttered style. It provides a comprehensive introduction to the main principles of financial accounting, management accounting, and the core elements of financial management. With a clear and unequivocal focus on how accounting information can be used to improve the quality of decision making by managers, combined with a strong practical emphasis, this book provides the ideal grounding for a career in management.

### Audience

Suitable for all those studying an introductory course in accounting, who are seeking an understanding of basic principles and underlying concepts without detailed technical knowledge.

### Authors

**Eddie McLaney** is Visiting Fellow in Accounting and Finance at the University of Plymouth.

**Peter Atrill** is a freelance academic and author working with leading institutions in the UK, Europe and SE Asia. He was previously Head of Business and Management at the University of Plymouth Business School.

Visit the companion website at [www.pearsoned.co.uk/mclaney](http://www.pearsoned.co.uk/mclaney)



### Features

- Progress checks: numerous activities and exercises enable you to constantly test your understanding and reinforce learning.
- Lively and relevant examples from the real world demonstrate the practical application and value of concepts and techniques learnt.
- Interactive 'open learning' style is ideal for self study.
- Decision making focus on the use of accounting information rather than its preparation is highly appropriate for tomorrow's business managers.
- Fully incorporates International Financial Reporting Standards, which are crucial in the European and world business arena.
- Key terms, glossary and bulleted summaries are excellent revision aids.
- Clearer distinctions between process costing and job order costing.
- More extensive coverage of corporate governance and ethics issues.

The text is supported by MyAccountingLab, a completely new type of educational resource. MyAccountingLab complements student learning by presenting the user with a study plan that adapts and customises to the student's individual requirements as they progress through online tests. Students can also practice problems before taking tests, and because most of these are algorithmically driven, they can practice over and over again without repetition. Additionally, students have access to an eBook, animated guides to various key topics, and guided solutions, all of which are designed to help them overcome the most difficult concepts. Both students and lecturers have access to gradebooks that allow them to track progress, and lecturers will have the ability to create new tests and activities using the large number of problems available in the question database.

### Text extract 4

### Index

Page numbers in **bold** refer to definitions in Glossary.

- ABC system (stock control) 622, 623, **677**
- absorption costing 337, **677**
- accepting/rejecting contracts 318–19
- account 660, **677**
- accountability (of directors) 123–4
- accounting 6–7, 16–17
  - for business 18
  - conventions 55–8, 169, **677**
  - definitions 2, **677**
  - framework of principles 169–70
  - regulation 13
  - role (in management control) 470–99
  - scandals 15
- accounting information 3–7, 9–11, 16–17
  - characteristics 7–8, 11–12
  - system 11–12, **677**
- accounting period 73, 78, **677**
- accounting rate of return 512, 513–18, 529, 537–40, **677**
- accounting rules
  - need for 160–1
  - sources 161–3
- accounting standards *see* financial reporting standards; International Accounting Standards; International Accounting Standards Board (IASB) 176
- accruals accounting 86–7, **677**
- accruals convention 86, **677**
- accrued expenses (accruals) 83–5, **677**
- acid test ratio 241, **677**
- activity (efficiency) ratios 223, 233–8
- activity, volume of 298–325
- activity-based budgeting 454, 457, **677**
- activity-based costing 374–85, 454, **677**
  - criticisms 381–2
- adverse variances 475, 484–5, **678**
- ageing schedule of trade receivables 633–4, **678**
- allotted share capital 136, **678**
- allowances for trade receivables 102–5, **678**
- Alternative Investment Market (AIM) 596–7, **678**
- Altman, E. I. 263
- amortisation *see* depreciation
- annual accounts 119, 160
- appraisal costs 389
- arm's-length transaction 59
- articles and memorandum of association 130
- asset-based finance 600, **678**
- assets 87–8, **678**
  - characteristics 42–4
  - classification 49–51
  - liabilities and 45–7
  - valuation 64–5
  - see also* current assets; non-current assets
- audit 21, 124, 144
  - post-completion 555, **688**
- auditors 170–1, **678**
- authorised share capital 136
- average inventories turnover period 233–4, 620, **678**
- average settlement period for trade payables 234–5, 643, **677**
- average settlement period for trade receivables 234–5, 633, **678**
- bad and doubtful debts 102–5, **678**
- balance sheet 38, 42–7, 166, **678**
  - accounting conventions 55–8
  - assets 42–4, 66
  - claims 45–7, 52
  - effect of trading operations 47–9
  - equation 45, 49
  - examples 39, 40, 41
  - income statement and 197
  - interpretation 66
  - layouts 52–4
  - limited companies 144
  - income statement and 73–4, 166, 197

### Text extract 5

### Activity 4.6 Looking at your own material

Look at a textbook or journal article that you are using for your writing. Which of the sections are included?

### Activity 4.7 Using the index

Look at the index on page 56, and answer the following question.

Which of the following subjects are treated in detail?

- accounting scandals
- auditors
- balance sheets
- classification of assets
- E. I. Altman.

In each case, which pages would you look at for a definition and the most information?

## Evaluate the sources

Once you have found your sources you need to decide upon how useful they will be to your assignment. Divide the criteria you use into external and internal criteria.

### External criteria

This relates to an overall judgement you will make on the value of the source and might include:

- **Currency**, i.e. the date the source was published. This may or may not be important and will depend on the topic, how much material you have found as well as the dates you set for your searches.
- **Relevance to your topic**. Use details in the abstract of a journal, the blurb on the back of a book or any general information you have about the source to decide this. At this stage you just need to make a yes/no decision.
- **Author(s)**, i.e. how well-known they are in their field. You may have heard of the author or authors already. They might have written a chapter in one of your textbooks. Or you may just keep noticing a particular name coming up again and again as you search.
- **Reputation**. You need to establish the credibility of the source. Questions you can ask yourself are:
  - Have I heard of this journal before?

## 4 Carrying out the research

- Has it been recommended to me?
- How many years has it been around?
- How well-known is the publisher?
- Is it a peer-reviewed journal?



See  
Chapter 5

### Internal criteria

This relates to your critical judgement about the content and ideas in the source.

- **Relevance to your topic.** You now need to look more closely at the source. Examples of questions you could ask to help decide relevance are:
  - Is it of major importance or does it just give you background information?
  - Does it support or contradict your arguments?
  - Is the data useful?
- **Quality of the content.** Ask yourself:
  - Is the subject matter discussed fully enough?
  - Is evidence given to support the points made?
- **Strength of the argument.** Examples of questions to ask here are:
  - Is the argument well-constructed?
  - Are alternative points of view given?
  - Is there a clear conclusion?

## SUMMARY

This chapter has considered the research processes that are part of academic writing and has addressed some basic questions of 'how' 'why', 'when', 'what', 'where' and 'who'. It has shown you how to plan your searches in a methodical way to ensure you find the best sources you can to write your assignment. The next chapter takes you through the process of effective reading and note-taking before you begin to write.

## References

Details of highlighted references can be found in the Introduction on page xxii.

## Further reading

Blaxter, L., Hughes, C. & Tight, M. (2006) *How to research* (3rd edn). Maidenhead: OUP.

Rumsey, S. (2008) *How to find information* (2nd edn). Maidenhead: OUP.