



SLU CALM Resources

Academic Writing

Writing good paragraphs

An essay or report generally consists of a number of paragraphs. Many students are confused about paragraphs. Below are some points to remember:

Layout

- A paragraph should have an empty line before and after the paragraph. Start each new paragraph at the margin – indenting the first line is old-fashioned now.

Length

- Many students believe that a paragraph has to be a certain length. In fact, paragraphs in essays should usually be between about 3 and 10 sentences long, but the length is less important than the structure.

Structure

- Each paragraph should deal with one major, general point, and all the information in it should be related to that point.
- Information in the essay should be grouped so that all the information related to the topic of the paragraph is inside the paragraph.
- Every paragraph in an essay should have a **topic sentence**. The topic sentence states the main point of the paragraph.
- Unless you are very good at writing paragraphs, it is a good idea to make the first sentence the topic sentence.
- The topic sentence should be followed by several **supporting sentences**, each one related clearly to the topic sentence, such as specific details, evidence supporting an opinion, definition, explanation, examples, etc. This material should be grouped together in categories where necessary.

Example

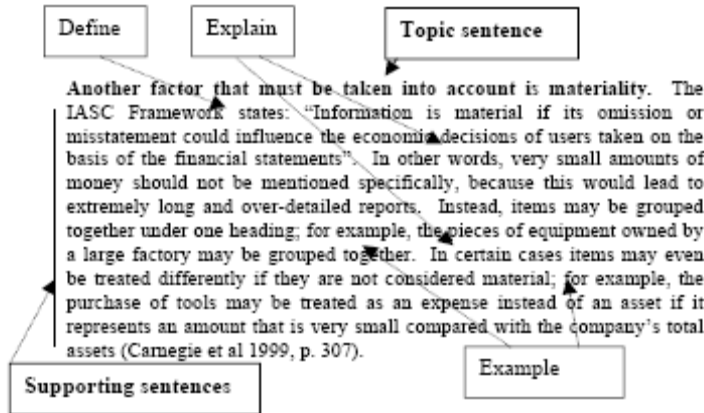
The first sentence is the **topic sentence**, introducing the main point of the paragraph.

The second sentence is a **supporting sentence**. It defines an audit.

Auditing has traditionally been the primary service offered by most public accounting businesses. An audit is an independent examination of a business entity's financial reports, supporting documents and records in order to form an opinion as to whether the financial reports comply with accounting standards and present a true and fair view of the entity's operating results and state of affairs. Banks and other lending institutions frequently require an audit by an independent accountant before making a loan to a business. Companies that offer their shares for sale normally prepare a report that includes a set of audited financial reports, and annual audited reports must be presented thereafter if the shares are traded through the Australian Stock Exchange. Creditors and investors who use financial reports in decision-making place considerable reliance on the audit report.

The last three **supporting sentences** explain the importance of the audit, using examples.

In some cases the DEE - "Define - explain - example" structure may be used for supporting sentences. Below is a paragraph using this structure.



On the next page is a section called **Public Accounting** from the textbook *Accounting in Australia* (Hoggett and Edwards 2000, p. 10). The section consists of an introduction followed by a paragraph on each of the three types of public accounting. Each of these paragraphs has a simple topic sentence at the beginning. These topic sentences state the main topic of the paragraph, but they also have another function: to link the paragraph to the one(s) before it and to the general topic of the whole section (Public Accounting).

Topic sentences are in bold. The second and third topic sentences link the paragraphs together.

Public Accounting

Public accountants practise in businesses that offer their professional services to the public. These vary from small, single-office businesses to very large international organizations with several thousand employees. Because of the complexity of today's business structure and increasing regulations by government, members of public accounting businesses tend to specialise in one of three general services: auditing, taxation or management advisory services.

Auditing

Auditing has traditionally been the primary service offered by most public accounting businesses. An audit is an independent examination of a business entity's financial reports, supporting documents and records in order to form an opinion as to whether the financial reports comply with accounting standards and present a true and fair view of the entity's operating results and state of affairs. Banks and other lending institutions frequently require an audit by an independent accountant before making a loan to a business. Companies that offer their shares for sale normally prepare a report that includes a set of audited financial reports, and annual audited reports must be presented thereafter if the shares are traded through the Australian Stock Exchange. Creditors and investors who use financial reports in decision-making place considerable reliance on the audit report.

Taxation services

Link to previous paragraph

Another service offered by accountants is advice concerning the tax consequences of business decisions. Individuals and business entities have to collect or pay various forms of taxes including income tax, capital gains tax, sales tax, payroll tax, fringe benefits tax, local government rates, and customs and excise duties. Accountants are often engaged to aid in tax planning to minimise the tax liability of the business, consistent with the rules and regulations established by taxing agencies. Few business decisions are made without considering the tax consequences. Accountants also are often called upon to prepare the state and federal tax returns required by law. To offer such services, accountants must be thoroughly familiar with federal and state tax laws and regulations. They must also keep up to date with changes in taxation law and court cases concerned with interpreting taxation law, which occur frequently.

Management advisory services

Link to previous paragraphs

Although audit and tax services have traditionally been the mainstay of public accountants, **management advisory services have become increasingly important in recent years.** While performing an audit, accountants often discover defects or problems in the client's accounting system. It is natural for the accountant to advise the client on means of correcting defects and improving procedures for the purpose of producing more efficient operations and related cost savings. Clients expect these recommendations and often engage the accountants to undertake additional investigations to improve operations. Public accountants offer a wide range of advisory services, some with little relationship to accounting. Services provided include advice on such events as: installation of computer systems, production systems and quality control; installation or modification of accounting systems; budgeting, forecasting and general financial planning; design or modification of superannuation plans; and company mergers and takeovers.

Common paragraph mistakes

Here are some paragraph mistakes from previous years' Accounting essays.

Paragraph 1.

Once identified and measured, it is summarised and classified, recorded and communicated through the key financial reports.

This is not a paragraph because it consists of a single sentence. To make things worse, the word "it" is used, which links this sentence to a previous sentence. "It" can only be used to refer to something in the same paragraph. So the sentence must be part of a larger paragraph.

Paragraph 2.

The process where one records, classifies and reports is known as accounting, and useful accounting information can assist in important decision making.

Such information can be interpreted through key financial statements like the Profit and Loss Statement and the Balance Sheet where classification and summarisation are necessary. That is, it identifies Revenue, Expense, Asset, Liabilities and Proprietorship (all elements of accounting).

Here the spacing indicates two paragraphs where there should be only one (there is an empty line in the middle).

There is a good link between the first and second sentence ("such information") but this link would work much better inside a paragraph. So the two sentences should be joined up into one paragraph.

Paragraph 3.

This is not a paragraph because it is only one sentence and also because it consists of only a direct quotation. Direct quotations should always be part of a longer paragraph. They should be used to support the main point of your paragraph, not to make it.

Hoggett and Edwards (2000, p.13) state that "Accounting information is very useful in providing decision makers with information about the outcomes or results of their decisions. Once these outcomes are known and investigated, decision makers will be able to evaluate whether their decisions were correct or whether new decisions will be required."

The rules for direct quotations state that a quotation more than 3 lines long should be presented without quotation marks ("") and indented like this:

Hoggett and Edwards (2000, p.13) state that:

Accounting information is very useful in providing decision makers with information about the outcomes or results of their decisions. Once these outcomes are known and investigated, decision makers will be able to evaluate whether their decisions were correct or whether new decisions will be required.

Paragraph 4.

The first sentence is separated from the rest of the information, but if it was intended as a topic sentence it is not a good one. It announces the next task to be undertaken by the writer, and this is not good business style.

Now a distinction must be made between assets and expenses.

Assets

Accounting bodies have stated that an asset must have characteristics including the following:

- It must be a resource offering future economic benefit through its use or exchange.
- It must be under the control of the entity.
- It must have been acquired in a past, external transaction

Dot points should not be used in the essay for this subject.

There should never be a heading in the middle of a paragraph (in fact there should not be headings at all in essays for this subject).

Paragraph 5.

This paragraph does not have a topic sentence and tries to include too much information

There are at least 2 main points

In the case of Shining Skies Ltd, umbrella manufacturers, painting the company logo as part of a new advertising campaign, the expectation would be attracting more customers to increase the company profitability. The total cost of \$5,500 should be regarded as improvement and hence recorded as an asset. \$4000 spent on repainting the cars which were damaged by an unusually fierce hailstorm including the company logo should be referred to as maintenance because the cost was incurred to obtain the benefit which was initially expected. The \$4000 is an expense and would be reported in the Profit and Loss Statement. To be an asset or expense the item or event has to match its definition (asset/expense) or fulfil certain criteria. This issue will be discussed in the following sections.

This sentence would be a good link with following paragraphs, but the student should also further discuss the previous issue, which is equally important.

Paragraph 6.

This paragraph is good. It deals with a single main point.

It begins with a topic sentence containing a link to the previous and following paragraphs ("Firstly ...").

Firstly, to determine whether an item is an asset, accountants refer to SAC4 which defines assets as "future economic benefits controlled by the entity as a result of past transactions or other past events" (Bazley et al 2001). Shining Skies advertising campaign meets all of the above criteria. The advertising will provide benefits beyond a one-year period, Shining Skies Ltd controls the logo on the cars and the transaction has occurred, therefore it meets the criteria for an asset.

The topic sentence is general, containing a definition in a quote, which is well integrated into the sentence.

The rest of the paragraph applies the definition to the current situation.

The paragraph comes to a conclusion and feels "finished".