Crafting a research paper: Some thoughts
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1. Start from your Message – what is the contribution of the paper?

What are you trying to say? What should the readers learn from your paper, and why should they need to know it?

- This should be clear in the abstract
- Someone reading abstract, together with the Introduction and Conclusion, should be able to derive the key message(s) from the paper
- This message should be introduced in the Introduction and then emerge as the paper progress, not suddenly added at the end; but it should be the culmination (i.e. conclusion) of the paper.

2. Structure of the paper:

Most papers, whether qualitative (case studies, etc) or quantitative, should have the following essential structure:

i. ***Intellectual puzzle.*** This is the broad research issue which the paper seeks to address. What gap in our knowledge do you intend to fill? This should be linked directly to the paperôs contribution, and the Introduction should emphasise why this is important. This may then give rise to research questions (RQs). [Alternatively, RQs may emerge out of the literature review which follows.]

ii. ***Review of relevant literature.*** This will usually be used to refine (or to develop) the RQs, which will be addressed in the paper. It must be very explicit about how the literature which is reviewed contributes to the paper. For example, how does it refine the RQs? Does it provide a conceptual framework for the research? If so, the nature of the framework must be quite explicit ï how does it shape the research? This should then be linked to the following step. [If the research is quantitative, the RQs will probably be expressed in the form of hypotheses.]

iii. ***Research method.*** How does the research method address the RQs and make use of the literature just reviewed. This section should justify the method (or methodology used), and also the data collection and methods of analysis. Why is a particular sample selected, or particular case(s) studied? Why are the methods of data analysis the appropriate ones to use for this study? For case studies it is important to explain how the data was analysed ï how did you get from the mass of information collected to the ñstory toldò and analysis presented?

iv. ***Presentation of findings.*** In quantitative papers this is usually quite straightforward ï but it should be focussed around the RQs. Testing hypotheses will usually provide an appropriate structure. But if you are not testing hypotheses, it is important to ensure that the structure of the presentation focuses on the research issues and the RQs. In case study work, it is becoming essential to present the data in a theoretically

informed way ï rather than telling the story in descriptive terms and then trying to give some theoretical interpretation in a later (discussion) section.

v. ***Discussion.*** This should go beyond the finding themselves, and explore the implications of what you have found. What do the findings say about the broad research issue/intellectual puzzle which you introduced at the outset? How does it impact on the state of knowledge in the literature that was reviewed earlier? What are the practical implications and/or implications for future research?

vi. ***Conclusions.*** These should be kept short and set out the papers contribution ï i.e., its message(s). This should answer the ñso what?ò question. There should also be some acknowledgement of the limitations of the study and how they might be overcome in future work. But always finish on a positive note ï what has been achieved (rather than what has not been done!)

3. Planning a paper.

I find it helpful to prepare a plan in the form of a PowerPoint presentation, with one or two slides for each section. These should set out the main points to be made and together provide a clearly argued statement of the paperôs contribution. In addition, there should be a clear link between each section. How does each section move onto the next? This should ensure that the message(s) emerges as the paper progresses and that there is an overall coherence and logic to the paper.

This presentation would be suitable for a conference at which you are given 15-20 minutes to present your paper. However, as the paper is being developed it can be quite difficult to make such a presentation/plan really clear, and so you should keep coming back and revising it. This should ensure that you remain focussed on the overall message of the paper; and you do not get too distracted by the details.

4. Constructing the paper.

The paper must have *convincing arguments*. Each section should develop points logically and in a coherent manner.

- See each paragraph/section as the building blocks in a logical argument.

- Ensure all terms used in the argument are clearly defined (unless their meaning is quite unambiguous and widely known in the relevant literature). When you have defined terms ensure they are used consistently throughout the paper; even if the terms have only been defined implicitly ï i.e., by their use earlier in the paper.

- If you use a quite common word in a term which you define, be careful about using that word elsewhere. For example, if you are talking about (and have defined) ñresponsibility centresò, take care using centre and centres, if you are not referring to responsibility centres. For example, ñthe accounting reports are sent to the centreò ï this could mean centre as in corporate headquarters, or a responsibility centre.

- Do not change terms just for linguistic style ï i.e., simply to use different words. For example, if you are talking about organisations, do not change to enterprises or companies, unless there is a particular reason for doing so.

- Also, ensure that you use constant terms from sentence to sentence. For example, avoid: ñthe arguments are A, B and C. These conclusions é .ò. They are arguments, not conclusions. In the following sentence the meaning is the same, but as different words are used, and as a result they can put a doubt in the mind of the reader: ñThe manger made several propositions. He then explained that these claims were based oné ..ò. Although claims and propositions mean essentially the same thing, why change the term ï why use claims rather than propositions?

- All points should be supported by arguments or by evidence ï from the study or from the literature (i.e., references).

- Where you use references they must be relevant. In reporting case studies be especially careful: consider ñCompany A did X (Hopwood, 19XX)ò ï this reference appears to be supporting an empirical claim about Company A, which presumably Hopwood never studied, so what is the reference doing?

- Also: avoid too many references. Try to refer to review papers or give some examples, rather than using excessively long lists (see final page for extract from Hines, 1989).

- Avoid apparently unsubstantiated assertions. I find it more logical to make an argument to justify a point, rather than assert it and then try to justify it: e.g., contrast:

  X is a good accounting practice; the reason for this is that A, B and C are observed in the literature, and

  In the literature we observe A, B and C; this suggests that X is a good accounting practice.

- Be very careful about making more general claims than your evidence supports.

5. Use of language:

Keep it simple, but rigorous and always as clear and as explicit as possible. Avoid long and complex sentences, with several sub-clauses. Where possible, avoid separating the subject and verb. Such sentences can make the reader search for the meaning ï whereas the meaning should be totally clear on first reading of a sentence!

- Ensure that each sentence makes sense and all the elements, clauses, phrases, etc. fit together. Avoid adding a phrase to the end of a sentence which does not clearly link to the rest of the sentence. It should probably be a new sentence!

- Avoid ***over use*** of idiomatic expressions; e.g., ñIôm going to paint you a pictureò ï unless you are going to get some paint! Some use of such expressions is OK, but over use tends to give the impression that care has not been taken over the selection of the ñrightò words to express an idea.

- Avoid meaningless and unnecessary expressions; ñOf courseò, or ñit proved to be the case thaté .ò; unless you have actually proved something!

- Avoid contractions ï such as donôt, isnôt, itôs; unless they are in quotations taken from interviews. Such words are acceptable in common speech, but not in an academic paper.

- When logical connectors are used (such as thus, therefore, hence), ensure that there really is a logical connection and the words are not simply used because you cannot find a more appropriate conjunction.

- When using lists ensure each item is consistent and links to the opening words:
  Avoid something like: ñThe finance managers used 3 arguments. He claimed:
  1. It is difficult to implement.
  2. It doesnôt make sense.
  3. Which type of system does the CEO prefer?ò

- Be careful of lists within lists, and take care using the word óformerô and ólatterô.

- If you use firstly, ensure there is a secondly, thirdly, etc. Also, if you use ñon the other handò make sure that what is ñon the one handò is clear ï do not use ñon the other handò instead of ñhoweverò. Generally, if you use comparative words (such as more, smaller, etc) make the comparison very explicit.

- Finally, be careful with the use of past and present tense. If you are referring to a paper published in 1986, its findings should probably be reported in the past tense. Scapens (1986) arguedé é . But reporting case studies can sometimes be problematic. The study may have been done two years ago ï i.e., in the past. So: ñCompany A was visited. It was found that they use ABC.ò Although this is a mix of past and present, it is probably OK. If we say that the company used ABC, it might imply that they no longer use it. The important thing is to decide on an appropriate style and to use it consistently ï that way the reader should be able to understand what you are saying. If youôre inconsistent, it can become very confusing for the reader.

Extract from Hines, AAAj, 1989, 52

An accounting research programme is emerging which focuses on the mutually constitutive relationship between accounting and social reality (see, for example, Ansari and Euske, 1987; Armstrong, 1985; 1987; Boland and Pondy, 1983; Booth and Cocks, forthcoming; Burchell et al., 1980; 1985; Burrelll, 1987; Chua, 1986b; Colville, 1981; Copper and Hopper, 1987; Cooper and Sherer, 1984; Hayes, 1983; Hines, 1987; 1988a; 1988b; Hopper et al., 1987; Hopwood, 1983; 1985; 1987a; 1987b; Hoskin and Macve, 1986; 1988; Knights and Collinson, 1987; Laughlin, 1987; Lehman and Tinker, 1987; Loft, 1986; Miller, 1986; Miller and O'Leary, 1987; Morgan, 1988; Neimark and Tinker, 1986; Puxty et al, 1987; Richardson, 1987; Roberts and Scapens, 1985; Thompson, 1987; Tinker, 1980; 1984; 1988; Tinker et al, 1982; Tinker and Neimark, 1987; 1988; Tomkins and Groves, 1983; Willmott, 1985; 1986b).