

# COMM331: Effective Reading Activities

24<sup>th</sup> April, 2013

## COMM331: Reading texts (articles, chapters, etc.)

As academics and students we are expected to read a variety of texts, such as, journal articles, books, blogs and reports. Often the most difficult texts are those that deal with theory so Gaffikin's (2008) chapter is a useful example to use to explore a variety of reading strategies that increase understanding of accounting theory. Other articles may augment this understanding, for example, Carmona, S. & Ezzamel, M. 2007, 'Accounting and Accountability in Ancient Civilizations: Mesopotamia and ancient Egypt', *Accounting, Auditing and Accountability Journal*, vol.20, no.2, pp.177-209.

Gaffikin's text comes from his textbook. This genre has particular features that help the reader identify it as such, for instance:

- it highlights key terms and definitions
- its structure offers a clear road map for the reader to navigate through the information
- it uses discipline-specific language
- it engages the reader by using personal pronouns, e.g., 'we', and 'our'
- each paragraph has a topic sentence that contains the idea and the rest of the paragraph expands that idea
- it relies on evidence to support its ideas
- it is more descriptive than analytical

In order for students to read more efficiently they should become familiar with the text type they are reading. For instance, Gaffikin's reading is taken from his textbook designed for accounting students studying at university. Therefore, it is reasonable to expect that it will be structured for clarity through the use of headings to guide the reader; paragraphs that contain ideas that are explained; important terms the need to be emphasised- so we see bolded words that signal to the students that they need to understand these terms, especially as this reading is taken from the introduction to the textbook and sentences that link paragraph to paragraph in a logical manner.

The following pages contain activities designed to help students read more efficiently and hopefully more effectively, so they can retain relevant information.

## The introductory paragraph

### *Small group activity.*

Read the following paragraph (Gaffikin 2008)

**M**any students and practitioners of accounting eschew theory. That is, they try to avoid what they conceive as abstract discussion of what they believe to be a very practical activity. However, this practical activity did not just appear from thin air. The techniques and tools accountants employ in engaging in their 'practical activity' were devised in a systematic and orderly manner such that this activity results in an output which is useful to those who require the services of accountants. A famous Classical Greek scholar, Aristotle, claimed that practice emerges from theory. This probably means that all rational actions are based on good reasons, and implies that all actions are carefully considered and undertaken to achieve some end result. Actions are taken in the present for some anticipated or expected consequence. Actions vary in complexity from simple, everyday functions, such as drinking to quench a thirst, to highly complex activities, such as neural surgery or space travel. In taking such actions we would like to be confident that they will in fact lead to the desired aims being achieved, but we can never be certain that they will. Therefore, we need to be able to understand the factors that will impact on our decisions: we need to have a soundly reasoned basis for our decisions, and this is where theories come in.

**What is the topic sentence?**

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**What is the author's bias?**

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**What is the paragraph talking about?**

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**How does the author elaborate his point?**

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**What evidence does the author offer to support his claim?**

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**Write a couple of sentences to predict what you might reasonably expect in the next section?**

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**What register is the author using?**

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**At whom is this text aimed?**

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**How do you know?**

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**M**any students and practitioners of accounting eschew theory. That is, they try to avoid what they conceive as abstract discussion of what they believe to be a very practical activity. However, this practical activity did not just appear from thin air. The techniques and tools accountants employ in engaging in their 'practical activity' were devised in a systematic and orderly manner such that this activity results in an output which is useful to those who require the services of accountants. A famous Classical Greek scholar, Aristotle, claimed that practice emerges from theory. This probably means that all rational actions are based on good reasons, and implies that all actions are carefully considered and undertaken to achieve some end result. Actions are taken in the present for some anticipated or expected consequence. Actions vary in complexity from simple, everyday functions, such as drinking to quench a thirst, to highly complex activities, such as neural surgery or space travel. In taking such actions we would like to be confident that they will in fact lead to the desired aims being achieved, but we can never be certain that they will. Therefore, we need to be able to understand the factors that will impact on our decisions: we need to have a soundly reasoned basis for our decisions, and this is where theories come in.

**Generally speaking, theories provide the reasoned basis for actions—for practice.** So, very broadly, the process of theorising is designed to obtain an understanding and then provide an explanation of phenomena to serve as the basis for practice. An acceptable theory of accounting would thus serve as the basis for the best accounting practice. Some people even claim that theories facilitate prediction. We will return to these different perceptions of theory later in the chapter.

**No precise definition exists for theory.** The word is derived from the Classical Greek word meaning 'viewing, speculation and contemplation'. It could be defined as 'a set of propositions which provides principles of analysis or explanation of a subject matter' (Mautner 2000, p. 562). Alternatively, it could be more formally defined as:

- : any set of hypotheses or propositions, linked by logical or mathematical arguments, which
- : is advanced to explain an area of empirical reality or type of phenomenon (Jary and Jary
- : 1991, p. 658).

Or:

- : any abstract general account of an area of reality, usually including the use of formulation of
- : general concepts (Jary and Jary 1991, p. 658).

**There is no one view of a theory that would permit a single definition acceptable to all.** However, from the above it can be seen to involve things such as reasoning,

propositions, concepts, logical analysis, hypotheses, explanations, phenomena, reality and abstraction. No one view exists because all of these elements (and many others) are frequently looked at very differently by different people as they attempt to devise a theory. In fact, as will be discussed in later chapters, there are very many different types of theories that have been proposed over the years. This is as true in accounting as it is in all other disciplines. A theory depends on how the would-be theorist views the world and the phenomena under consideration, the assumptions they make about the behaviour of people and the phenomena, and their aims in developing the theory.

**In developing theory, a theorist will undertake research.** The procedure is rather circular as theoretical assumptions will be made during the research process undertaken to support or create theory. Therefore, the terms used often mean the same thing or something very closely related. This will be demonstrated as we develop the discussion. Theoretical assumptions will be made from research and (successful) research reinforces theory: existing theory and the construction of (new) theories.

**In fact, research will be undertaken also to improve practice.** This is done to better explain elements of practice or to understand phenomena such that predictions can be made as to their behaviour. For example, to put a man on the moon it was necessary to understand the very many factors involved in space travel as well as to predict where the moon would be by the time the spaceship arrived and so on. Research is undertaken in a climate of change in order to predict when extraordinary, unusual or potentially devastating events, such as cyclones, are likely to occur. Similarly, in business it is important to understand the behaviour of economic actors in the choice of a particular accounting treatment, such as the valuation of inventories, as this gives rise to theory in accounting.

**A prerequisite for a full understanding of accounting theory is an awareness of the processes involved in developing a theory and the implications of these for practice.** Evidence for the need for such a theoretical understanding exists in the many business failures and the legal and other actions taken against accountants for incorrect or negligent practices. This century has already witnessed some of the largest ever business failures. Such failures are not new and not purely the result of poor or inadequate accounting. However, the fact that they exist and seem to be getting bigger is reason to examine what possible role accounting played in these corporate demises and whether improvements in accounting practices could have assisted in preventing them. In addition, where accountants have been accused of negligent or inappropriate behaviour, what accounting practices could have been developed to prevent such undesirable actions?

**If this aim is to be met, it is necessary to determine and understand the elements of theories and theory construction.** The discipline of philosophy is where most of these

## Topic Sentences

Oshima and Hodge (1981, p. 19) explain the topic sentence is the most important sentence in a paragraph because it indicates what idea the author introduces. Furthermore, reading the topic sentences can give you an idea of what the text is about. This is called skimming. Let's examine the first two pages of Gaffikin's text on the previous page. All the topic sentences (TS) are highlighted and collated below and it is possible to already grasp what Gaffikin is trying to communicate.

*TS.1* Many students of accounting eschew theory

*TS.2* Generally speaking, theories provide the reasoned basis for actions—for practice.

*TS.3* No precise definition exists for **theory**.

*TS.4* There is no one view of a theory that would permit a single definition acceptable to all.

*TS.5* In developing theory, a theorist will undertake research.

*TS.6* In fact, research will be undertaken also to improve practice.

*TS.7* A prerequisite for a full understanding of accounting theory is an awareness of the processes involved in developing a theory and the implications of these for practice.

*TS.8* If this aim is to be met, it is necessary to determine and understand the elements of theories and theory construction.

On the opposite page, the first two pages of Gaffikin's text is presented. Using the highlighted topic sentence, what might you, the reader, expect to read in the rest of each of the paragraphs?

elements have arisen and been discussed and debated. Consequently, it is to a brief introduction to philosophy and philosophical terms that we need to turn our attention.

## Philosophical foundations

In looking at theories we are looking at the basis for making claims to knowledge: that is, on what basis can we make the claim that what we state is knowledge is *reliable* knowledge? How do we know what we claim to know? In such a discussion there are at least four fundamental terms which we need to understand.

### Ontology

Ontology is the theory of being; it is designed to determine the nature of the fundamental kinds of things that exist. Theorists all have an **ontological commitment**, which is the assumptions about what there is and what sorts of things are assumed to exist.

It is usually assumed that we all see the world in the same way; that is, we all think of the world as existing as a solid reality and we regard anyone who does not see it this way as being somehow 'not normal'. However, there are different views of how we perceive the world and these sometimes emerge when we engage in deep discussion or argument. The direction of our argument will depend on the ontological position we adopt—the assumptions we make as to what exists and what does not or cannot exist. The conventional view of the world is one that sees the world as full of solid things which make up reality; things exist. This view is described as a **realist ontology**. Such an ontology is based on the belief that objects in the world have an existence independent of us. That is, it is possible to distinguish the known (the object) from the knower (the human).

But there can be alternative ontological assumptions. For example, a popular deep philosophical question (a Buddhist conundrum) concerns the sound of a tree falling in a forest when there is no one there to hear it. Does it make a sound? How can we know this if there is no one to experience it in some way (hear, see, smell or feel [?] it)? This question can be generalised to consider the world without the existence of human beings. Maybe such a world would have no 'meaning'—certainly no 'meaning' as we understand the expression. So, it is possible to claim that the world exists only insofar as we create it. We describe the world in language and we ascribe meanings to the words (signs) that make up that language. Thus, the world is **socially constructed**: we 'make' the world and can only understand it in terms of how we describe it (in language). We are concerned with how we know of the existence of things, and if

there is no one there, we can never know of them so their existence is irrelevant. This is a **non-realist ontology**. An extreme example of a non-realist world is that of the solipsist, the person who claims that only he or she exists and everything else is a fabrication of his or her mind.

In evaluating a theory it is important to be aware of its underlying ontological commitment. Do things we cannot 'see' exist—for example, sub-atomic particles, quarks, genes? What about abstract entities like properties and numbers?

### Epistemology

The process by which we obtain knowledge is called epistemology. Epistemology is usually referred to as the theory of knowledge and consists of the 'rules' of how and whether knowledge is acquired. An epistemology is any theory of what constitutes valid knowledge.<sup>1</sup> The word has its origins in the Classical Greek 'episteme' meaning knowledge and 'logos' meaning theory. It is that branch of philosophy that studies the nature and limits of knowledge; it is concerned with the structure, origin and criteria of knowledge. It is also concerned with the relation between the knower (the human—that is, the researcher) and the object known (the object of the inquiry—that is, the researched), possible kinds of knowledge and the degree of certainty for each kind of knowledge, and the nature of truth. Epistemology and ontology are generally held to be the foundation of all knowledge.

### Methodology and methods

Methodology is a much abused word as it is often confused with methods. It is the framework of the means for gaining knowledge. Methodology investigates and evaluates methods of inquiry and thus sets the limits of knowledge. All too often it is used to indicate the techniques used to gather data and information—the methods. Methodology is about methods but it is not the same thing. A famous economist once said:

- : Methodology, in the sense in which literate people use the word, is a branch of philosophy
- : or of logic . . . Semiliterates adopt the word when they are concerned neither with philosophy nor with logic, but simply with methods (Machlup 1963, p. 204).

Each of these terms is subsumed by the higher level one. That is, the methods employed will be determined by the methodology, which in turn will be dependent on the epistemology adopted, which is dependent on the ontology (the ontological commitment). In other words, how one views existence (the world) will determine how one perceives knowledge is created, which will then indicate the framework for

## Headings

In a textbook, headings guide the reader so they s/he will know what to expect, but not necessarily understand a concept at a first reading and they are placed in a logical order (see Figure 1). Under the umbrella of “Philosophical foundations”, there are the subheadings of “Ontology – the theory of being”, with some key terms, such as, ontological commitment, realist ontology, socially constructed and non-realist ontology, highlighted suggesting some important connection to this subheading. The second subheading “Epistemology” is defined. And the last heading “Methodology and methods” contains an explanation of these confusing terms.

Figure 1 illustrates the headings found in this article. Note how there is a logical flow even at this level. The following pages contain a range of writing activities that closely examine Gaffikin's article in terms of structure, language, register, and ways to develop understanding. It is this close modelling that should encourage students to read other articles and write about what they understand from the reading for their assessments.

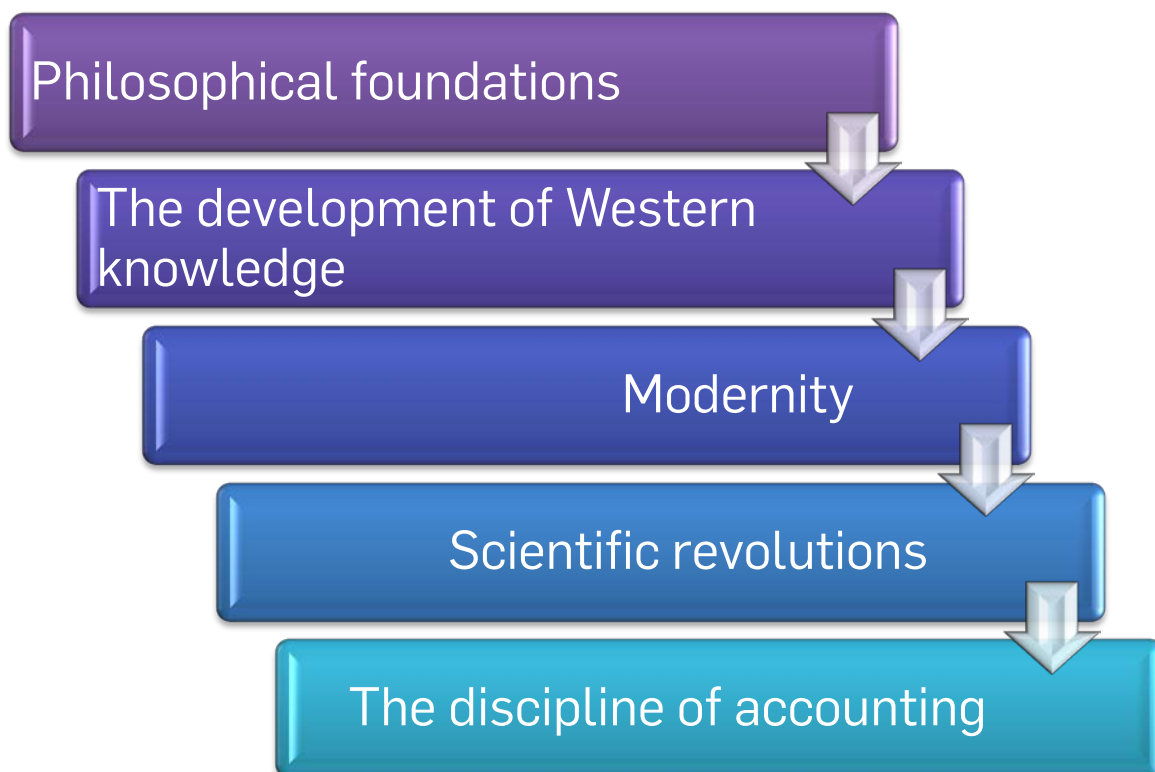


Figure 1: *Sequence of Headings*



## ***Reviewing Gaffikin's introduction***

### Philosophical foundations

**What are the important terms you need to know? Please provide an explanation.**

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*ii*

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*iii*

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*iv*

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*v*

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*vi*

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## The development of Western knowledge

**What are the origins of Western knowledge?**

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**What are the key terms you need to know?**

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*iv*

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# Modernity

**What are the major periods in the development of Western philosophy and how are they signalled?**

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*ii*

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*iii*

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*iv*

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*v*

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*vi*

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## Scientific revolutions

**What are the key terms in this section and what do they mean?**

*i.*

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*ii*

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**How do the scientific revolutions connect with accounting?**

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# The discipline of accounting

**How would you describe 'the accounting discipline'?**

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**How has the discipline of accounting changed?**

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**What does Gaffikin suggest for the future of the discipline of accounting and why?**

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*Individual activity:* Using the Annotated Bibliography Matrix

The following page (p. 15) contains a matrix that is useful for students trying to understand articles and organise their information. As they progress they may wish to compare what one study says as opposed to another so the template on p. 16 may prove useful.

Step 1: (10 mins.) Read an article

Step 2: (10 mins.) Identify the main sections and accompanying arguments in the article

Step 3: (10 mins.) Fill in the columns in the provided matrix on the next page.

**Handout:****Annotated Bibliography Matrix**

Article 1	Assessment Question
Bibliographic details:	
Main argument	
Methodology (How was the text written? How was the information showcased?)	
What are the consequences in this article (So what does it mean? Why is it so important?)	Defines ...  Explains ...  Themes ...  Importance...
Usefulness for the assessment	1... It defines/ argues/describes/analyses...  2... It purported to/criticises/disputes...  3... It disregards/asserts/recommends...

## Comparison table<sup>1</sup>

Topic/ Question	Article 1	Article 2	Article 3
Students are to draw upon the weekly lecture readings and other relevant material analyse the provided newspaper article, identify and critically evaluate <i>using at least two</i> of the following theoretical principles: <ul style="list-style-type: none"> <li>• Dynamics of systems</li> <li>• Theoretical issues</li> <li>• Values and identity</li> <li>• Corporate governance</li> <li>• Theories and global commerce</li> </ul>	Gaffikin (2008)	Hatch & Cunliffe (2006)	Jackson (2008)
Type of text	Textbook introduction	Journal article	Journal article
Methods		?	
Key findings	<ul style="list-style-type: none"> <li>• Theory is underpinned by western thought.</li> <li>• Western thought is underpinned by empiricism</li> </ul>	<ul style="list-style-type: none"> <li>• global commerce</li> </ul>	
Implications	This means that accounting practices are constructed in particular ways ....	?	
Evidence for my argument	This has implications for thinking about global commerce as it suggests other ways of doing business.	?	

<sup>1</sup> Adapted from B. James: UOW Learning Development: 2008