Question:

“EVA is a fine theoretical concept, but there are too many problems when it comes down to trying to calculate it. Accounting profit is a much better indicator of performance”. Discuss

1. **Format**

The format of your presentation is quite straightforward. Attached are a list of presentation topics – and you can choose any topic you like – but you need to choose one of those topics as soon as possible – exact date will be notified by your tutors– and to inform your tutor of what that topic will be. A time will then be allocated to you for your presentation.

The presentation is expected to last about 10 minutes. Time management is very important here, so let us be very clear about the rules. If your talk lasts between 10 and 13 minutes, no action will be taken – these are acceptable tolerance limits. **If your talk lasts less than 10 minutes it is unlikely you will have addressed all that you maybe should have addressed, and if it lasts more than 15 minutes it is too long. In both these scenarios, it is likely that you will be punished. We reserve the right to decide upon suitable punishment on an individual basis.**

Please use PowerPoint slides for your presentation.

**Assessment Criteria**

How you are assessed is very important to you and to us and the assessment criteria is attached here. This section helps to explain what these criteria mean.

* 1. (i)  *Subject Coverage* – this is quite straightforward and reflects the extent to which you have covered the subject area. If you are asked to refer to 2 countries, for example, in a question on comparing management accounting systems in different countries, and you only refer to one, then, clearly, you have not covered the subject area very well. If you refer to 2 countries but only show a very surface knowledge of the system with no detail then, again, you have not covered the subject area very well. 20% of the presentation mark is devoted to this section
	2. (ii)  *Analysis* – the most important part of your presentation. This section refers to the way you have analysed the literature you have read on the subject area and developed your evaluation of that literature. The area of evaluation is well covered in the level 4 induction material – remember, at core, it is about what Mr A said, what Mrs B. said, etc. **You MUST refer to the authors you have read here – you MUST explain what they have said. You MUST cite your sources!** (Name and date on the slide with the full reference as a footnote to the slide or on separate slides at the end of the presentation.) If you don’t, you make it very difficult for us to pass you in this section. So, when you are presenting, tell us what Kaplan & Norton (1992) said about the Balanced Scorecard, and what Atkinson et al (1997) and Norreklit (2000) found. We need to see your references, and your evaluation of the contribution that has been made. 40% of the presentation mark is devoted to this section
	3. (iii)  *Clarity of speech* – of course, how you speak is important. It is important that we can understand you. It is not vitally important that your grammar is perfect – that is actually less significant than the clarity of your speech. So, speak clearly – practice on your friends, classmates and family beforehand. Ask them if they can

hear you and understand you. Being understood in what you say is very important. 10% of the presentation mark is devoted to this section.

(iv) *Presentation Style* – the development of this aspect is one of the main purposes of introducing the presentation, and it is vital that you understand what we are looking for here. A good presentation style is one that uses notes but in which

**THE PRESENTER DOES NOT READ STRAIGHT FROM A PRE-PREPARED WRITTEN PAPER**. We would encourage you to make your presentation in

PowerPoint, for example, and present to those slides – much the same as we do in lectures. The kind of style we are looking for is one that demonstrates both confidence and ability – you do this by showing you are confident with the material and that you understand what you are talking about. You know what you are saying, you know its strengths and its weaknesses. So, ideally, we will see you looking at the camera often because the camera is your audience. Hopefully, we will see you using your slides as reference points that you expand and develop upon in the presentation. Presenting is about confidence – be confident and relaxed that you understand the subject matter and try to maintain eye contact with the camera. If you just read something you will not score highly if at all, because you have not demonstrated any development at all of the skills we are trying to help you develop. 30% of the presentation mark is devoted to this section.

So, the marking criteria in summary:

SUBJECT COVERAGE 20%

ANALYSIS 40%

CLARITY OF SPEECH 10%

PRESENTATION STYLE 30%

**What happens next?**

After you’ve made your presentation, I suggest you have a rest! Maybe even a glass of wine, who knows! Your feedback will provide information on all the aspects of assessment.

**General Marking Guidelines Adopted by xxxxxxx**

Below is a schedule, to help you judge what you need to do to achieve any given mark range. Please note this is a general description of how you might achieve a certain percentage and may not apply to all elements of your coursework.

**Less than 40**% - a poor assignment, the student has not answered the assignment properly. There may be a number of errors including insufficient explanation of the theory, and a limited ability to interpret the ideas to practical situations.

**40-49%** -a weak assignment, the student shows partial understanding of the issues but possibly combined with errors and/or insufficient or unclear explanation of the key points. There is limited interpretation of the issues in relation to the real world.

**50-59%** -a good assignment, with most of the key points correctly stated, the student demonstrates an ability to interpret at least some of the issues and makes a reasonable attempt at explaining the theoretical concepts.

**60-69%** -a very good assignment with minimal errors. Demonstrates an understanding of the key issues and is thorough in its analysis of the issues and theoretical concepts. The student shows strong critical and analytical ability.

**70-79%** - an excellent assignment which is well written and explained. It will demonstrate a clear understanding of the issues, using a high level of critical and analytical ability.

**80%+**- an exceptional assignment, which is sophisticated in its approach while being correct in every particular detail. Extremely high level of critical ability is demonstrated with original thought being evident.

Note that in ALL categories above it is expected that you will provide a bibliography

**Plagiarism**

***You have been given, on Induction, the Little Book of Plagiarism so you will know most of what follows:***

Plagiarism is the publication of the ideas, or the expression of the ideas of another, as one’s own (Oxford English Dictionary). Some dictionaries use the term stealing. **Plagiarism is not permitted** in assessments at xxxxx. Student Disciplinary Regulations (SDR) 11.2 categorises plagiarism as Academic Misconduct. Some examples are:

**Major examples of plagiarism include the following**

* + copying from another student (Collusion)
	+ copying large sections, from an academic or other source (e.g. book, internet

article) without acknowledging that source by referencing it

**Minor examples of plagiarism include**

* + Paraphrasing without acknowledgment
	+ Using original reference obtained from a textbook but not reading “original”

material

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| **OK**  | **NOT OK**  |
| Quoting a relevant passage from a book, if the reference is given e.g. Drury C, (2004), Management and Cost Accounting, 6e, London, Thomson. The reference must be clearly linked to the body of your work by putting the Author’s name and date in brackets and the passage must be presented as a quotation.  | Copying from textbooks or articles and failing to acknowledge the source – even if the words/sentences are rearranged. Or acknowledging the source, but presenting the copy as your own words, rather than as a quotation.  |
| Comparing different authors’ ideas, with acknowledgement of source, and making your own comments.  | Copying from other students – even if the words and/or sentences are rearranged.  |
| Doing research with others in the library but writing your essay alone.  | Allowing another student to copy your work  |
| When citing from the WWW give, in the end reference, the author if possible, the entire URL and the date of access, not just the URL of the home page e.g.  | URL of home page alone and /or no date e.g.  |