

Thesis and Development

1. Clear and specific thesis
2. Claim statements to begin paragraphs
3. Paragraph structure
4. Too much/insufficient summary
5. Insufficient analysis/argument
6. Derivative evidence/analysis

Clear and specific thesis

Regardless of whether you are writing a critical essay, memo, or analysis paper, you need a thesis statement to guide your discussion. A thesis statement consists of 1-2 sentences that state what your own individual argument is. It is NOT a description of an outside article or accounting issue, nor is it a description of the procedure you plan to use for the paper (“In this paper I will examine the issue of inventory valuation” is not a thesis).

A thesis statement is a useful tool for helping your reader understand what your main point is going to be. Its intent is:

- to persuade your reader that the point you’re making is a valid and important one
- to telegraph how you will back up this main argument with facts.

A thesis statement both makes the paper easier for the reader to follow and helps you, as the paper’s writer, to organize your arguments more effectively.

Do I need a thesis statement?

Almost everything you will write in your career as a student (and later as an accountant), no matter if it’s a client letter or memo, a critical essay, or an analysis paper, will benefit from the inclusion of a strong thesis statement. It will highlight the importance of what you’re writing immediately, no matter the audience, and help you, as the document’s author, clarify what you’re going to discuss.

The one exception to this general rule is the taxation paper. If your professor is asking you to explain how a particular tax issue works, it is likely you don’t need a thesis statement; a summation of the tax issue under discussion will suffice.

If you’re still uncertain as to whether or not you’ll need to include a thesis statement, see one of the writing consultants for clarification.

How do I write a strong thesis statement?

Most of the assignments you'll receive in the accounting department will include a question or problem the professor is asking you to address. Answering this question is the first step toward developing a strong thesis statement. For example, you might receive the following assignment from a professor:

Find an article in any accounting or business periodical that you believe is of interest to an auditor. Write a letter to a hypothetical partner synthesizing and analyzing the content of the article. Explain why you think the subject matter is important to the auditor's firm and the auditing industry.

What kind of thesis statement will come out of this assignment? It's simple—"explain why the subject matter is important." If you've done that, you're on your way to a good thesis statement.

In addition, a good thesis statement will do the following:

1. Identify a specific, narrow topic. Your thesis statement should give a clear and simple summary of the most important ideas or facts in your essay. It should not be vague ("Sometime around the Paleozoic era, life became abundant on earth"), overly general ("Everyone can appreciate the importance of life"), or obvious ("The Paleozoic era was a long time before our own").
2. Present a clear and original opinion about the topic. As well as offering your reader a summary of the facts you are going to explore, your thesis statement should also make clear what your argument will be regarding those facts. That argument should be specific and narrow to avoid broad generalizations.
 - "Congress passed the Sarbanes-Oxley Act in response to widespread accounting abuses" is a statement of fact.
 - "Congress's passage of the Sarbanes-Oxley Act was an important first step toward creating a more responsible accounting profession" is an opinion. It suggests that more steps are still necessary and will follow in the future. It is not fact, because someone else could take the opposite view and argue that the passage of Sarbanes-Oxley was unnecessary and cumbersome. It is not an argument because it does not establish a specific claim as to why passage of SOX was a first step toward more responsible behavior among accountants.
 - "Congress's passage of the Sarbanes-Oxley Act was an important first step toward creating a more responsible accounting profession because _____" is an argument. It delineates a clear, specific, and narrow claim that the remainder of the paper will attempt to substantiate.

3. Establish a tone appropriate to the topic, purpose, and audience. The purpose of the paper is not only to summarize information from the article concisely but to organize and analyze it. In your paper, even if you want to convey a strong opinion about the material you're discussing, you must avoid exclamation points, rhetorical questions, and slang. In letters and memos, you may use personal address and use "I" or "we."

4. Appear near the beginning of the paper. A strong thesis statement can be one sentence or two (though not more than two). It should appear near the beginning of your paper, either at the end of the first paragraph or the beginning of the second paragraph. Placing your thesis statement at the beginning of your paper will highlight the argument you're going to make before you make it, not unlike a lawyer arguing a case before a jury: you want to tell your audience what you're going to argue and how you will set about proving your argument.

Don't wait until your conclusion to make your argument clear. Your thesis statement should convey the general tone that your essay will take, so the reader can be prepared to agree, disagree, or suspend judgment.

Which of the following is an example of a strong thesis statement?

1. Recently, I have reviewed an article that may be of importance to your company on the topic of corporate sustainability.
2. Because corporate sustainability reporting may be the wave of the future, the opportunity to provide assurance services to add credibility to those reports could be enormous.
3. Corporate sustainability reporting is the best thing that could happen to the accounting profession.
4. I will discuss corporate sustainability in all its various forms, as well as provide examples of how it can be implemented.

The first sentence merely states the obvious; the third is vague and judgmental. Is sustainability reporting really "the best thing" that could happen to the accounting profession? Perhaps, but because the reader could answer the thesis with a "yes" or "no," the statement is not really as strong as it could be. The fourth is simply a statement of procedure. While helpful for organization, this kind of sentence can't be classified as a thesis, as it contains no elements of an individual argument.

The second sentence is the one that truly stresses not only what the topic will be but why the reader should keep reading: "because the opportunity...will be enormous." It has a definable argument, one that you can back up with facts. If your thesis statement can specifically answer the question "this topic is important because..." then chances are good it will be a strong and useful thesis statement for your paper.

Claim statements to begin paragraphs

A well-written thesis statement is only part of the argumentation your work needs. Each paragraph should also begin with a claim that explains how the argument will affect the topic of that paragraph. A claim is different from a topic sentence, which generally only outlines the content of a given paragraph.

Topic Sentence: **Import fuel prices have dropped every year since 2012.**

Claim statement: **Falling import fuel prices have put pressure on domestic oil companies to keep their costs down, which negatively affects employee benefit plans.**

After reading a claim, the reader knows what the author will argue throughout the rest of the paragraph. If you're having difficulty coming up with a claim statement, start with a topic sentence and write the paragraph as usual. Then go back and examine the paragraph for an argument that may have formed and change the topic sentence to match that point.

Once you complete the paper, go back and read just the first lines of each paragraph. When read together, the first sentences should form a logical chain that articulates the original argument outlined in your thesis statement.

Paragraph structure

Each paragraph should follow the same rough pattern: claim statement, supporting sentences, and conclusion/transition. The claim opens the paragraph with a portion of your overall argument and introduces the topic you will discuss. The next few sentences that appear in the middle (or body) of the paragraph work to support that claim, offer outside information from source material, and present logical analysis. Paragraphs should end with a conclusion or transition to the next paragraph.

Because claim statements and transitions are prime opportunities to highlight your own thoughts, they shouldn't be used for statistics, quotes, or outside information. Finally, in order for a paragraph to effectively convey your argument, each one needs *at least* 4-5 sentences. As you can see, this paragraph format does not allow for a 2-3 sentence paragraph.

Too much or insufficient summary

Summary is an important element of effective writing. It establishes context and a baseline of knowledge upon which the author can build an argument. However, students often incorporate too much summary as a substitute for an individual argument. As a general rule, summary should constitute between 1/4 and 1/3 of the text, which is the recommended

amount for departmental writing assessments as well. This number may vary for accounting writing assignments based on the requirements of an individual instructor.

Insufficient analysis or argument

The main purpose of course assignments and departmental writing assessments is for you to gain experience in crafting an argument and supporting it with your own analysis. While quotes, statistics, summary and other outside source materials are necessary for providing context and evidence that strengthens your argument, highlighting your own position is of paramount importance. For this reason, ensuring that your work contains sufficient amounts of individual analysis will contribute greatly to your success as a student and later as a professional.

Derivative evidence or analysis

Staying on-topic is also extremely important when making an argument. It is very difficult to make quality, insightful references to topics that are only somewhat, or not at all, related to your position. Business writing requires concision and accuracy of language, which leaves little space for deviation. Straying off-topic demonstrates a lack of organization and can cause the reader to question your reliability as a resource.