

Some help with how to write your essay: PART 1

Introductions

Your introduction should introduce topic and specifically what your essay will be addressing; state how the essay will address the points you identified. There are many other ways to write an introduction but you must ensure you follow the marking criteria for this in order to do it well.

Example of an introduction

(DO NOT USE THIS OR YOU WILL RECEIVE A FAIL; DO NOT COPY/PASTE OR paraphrase)

The topic of lease accounting and more specifically the issue of off-balance sheet accounting for leases has been one examined internationally and over time. The AASB has released an exposure draft ED 242 addressing changes to the existing standard on leasing that in majority will see an end to off-balance sheet reporting of leases for Australian companies. The IASB introduced this ED and believes that it will bring accountability and transparency to financial reports. This essay aims to discuss two (or however many you want but 2 is a good number) of the proposed changes, namely the definition of a lease and accounting for the lessee, in order to demonstrate that this will lead to better transparency and accountability. The first section of the essay will define the terms transparency and accountability; secondly, examine the proposed change to the lease definition and its impact on transparency and accountability; thirdly, examine the proposed changes to accounting for leases by the lessee and its impact on transparency and accountability; and finally, conclude that the majority of proposed changes will bring about increased accountability and transparency to financial reports.

Some overall points

The introduction should tell the reader WHAT WILL BE discussed, the body WILL DISCUSS, and the conclusion should tell the reader WHAT WAS DISCUSSED. The body of your essay does not have to cover every change proposed and in fact with limited words might leave your essay lacking depth if you choose to do so. You need to convince the reader one way or the other whether the proposed changes WILL IN FACT lead to increased transparency and accountability.