



SLU CALM Resources

Academic Writing

How to avoid plagiarism

Including material from your reading in your essay

There are several ways of including material from your reading in your essay. The most common ones are **direct quotation, paraphrase and summary**. The most important thing to remember is that **USE OF MATERIAL FROM YOUR SOURCES MUST BE REFERENCED**. This means that you must tell the reader where you found the material. Even if you have only used an idea, and you have written about it completely in your own words, it must be referenced. If you do not do this, you are implying that the idea or words are yours, and this is called **PLAGIARISM**. Plagiarism is considered a very serious academic “crime”!

Direct quotations

When you use the **exact words** from a source such as a book or article, you are using a direct quotation. Direct quotations should be carefully selected and copied **exactly** from the text/article. They should be used only when:

- the original words of the author are expressed so concisely and aptly that it would be impossible to adequately write them in your own words
- you want to use a specific word or phrase that the author uses to express a central concept
- you are giving a specific description or definition
- you are stating the law or a particular regulation etc (such as Accounting Standards)

Use direct quotations carefully. They should constitute **no more than 10%** of the words of your essay. Do not use them to make your points, but to support them.

Reference all direct quotations and use the correct method to present them. This means:

- inverted commas (“”) if the quotation is three lines or less, and
- indentation (highlight the quotation and click on INCREASE INDENT) if it is more than three lines long.

You can integrate direct quotes into your own sentences, for example:

Hoggett and Edwards (1996 p. 8) define the users of special purpose reports as “users who have specialised needs and who possess the authority to obtain information to meet those needs”.

As Kloot et al (1995) point out, the content of accounting reports must be put together according to specified “ground rules” so that users can “interpret and validly compare the information provided” (p. 6).

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In this kind of quoting, you can use parts of sentences or short groups of words. In some cases you may want to leave out a word or group of words. You can do this, but you must put in three dots instead, to show that words have been taken out. For example:

As Greenberg and Baron (1995, p. 68) note, “... general knowledge of an organisation’s use of discipline may be expected to have a sobering effect on the entire organisation ... as employees fear what might happen to them ...”.

In the opposite situation, you can put in words to make the meaning clear, but you must make sure you do not change the author’s meaning and you must use square brackets around the words you have added. In the example below, the names of Trevino and Ball have been taken out because it would sound bad to repeat them, and “their” has been substituted:

Greenberg and Baron describe Trevino and Ball’s study in detail, and conclude that “... [their] findings suggest that the perceived fairness of punishment depends on the extent to which it is believed to be appropriate for the crime”.

Paraphrase and summary

If you do not use a direct quotation, you should paraphrase or summarise the writer’s words. In this process, **you must change 90% of the words**. If you use whole phrases that are the same as the writer’s without showing they are direct quotations by using inverted commas (”) or indentation, you will be accused of **plagiarism**. To avoid plagiarism, you must also **reference** the source of the ideas **even if they are rewritten in your own words**.

Many students worry that their written work will be too full of referencing brackets. Don’t worry – it’s normal for academic writing to look like that! See below for examples of what a mixture of direct quotation, paraphrase and summary might look like.

Have a look at:

<http://www.hamilton.edu/writing/style/plagiarism/plagiarism.html>

<http://www.indiana.edu/~wts/pamphlets/plagiarism.shtml>

These two sites contain some very useful and readable hints on avoiding this type of plagiarism, including more actual examples of how much you have to change a sentence to successfully avoid plagiarism.

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How much do you have to change a piece of writing to avoid plagiarism?

Example: original passage:

Historical cost is the most prevalent measurement base used in accounting practice. However the historical cost principle is not followed too rigidly by accountants. For example, it is conventional for inventories to be carried at the lower of cost and net realisable value; marketable securities are often carried at market value and pension liabilities are carried at their present value. In Australia, Approved Accounting Standard AASB 1010, 'Accounting for the Revaluation of Non-current Assets', encourages companies to revalue their noncurrent assets on a regular basis. Hence, the system of measurement used in Australia is sometimes referred to as 'modified historical cost'.

Paraphrase 1

The most common way of measuring that accountants use is historical cost. But the principle of historical cost is not closely followed in all situations in practice. In the case of inventories, for example, the lower of cost and net realisable value is normally used; marketable securities are frequently carried at market value and pension liabilities are carried at their present value. Companies in Australia are encouraged to revalue their non-current assets on a regular basis by Approved Accounting Standard AASB 1010, 'Accounting for the Revaluation of Non-current Assets'. Therefore, the Australian system of measurement is sometimes called 'modified historical cost'.

Comment:

This passage **would** be considered plagiarism for two reasons:

- The writer has only changed around a few words and phrases, or changed the order of sentences
- No referencing has been provided to give the source for any of the information.

Paraphrase 2

The Australian system of measurement is sometimes called 'modified historical cost'. It is based on the most common measurement base, historical cost. However As Carnegie et al (1999) note, the Australian accounting system

departs from pure historical cost Writing Skills for Accounting Students in several ways. For example in Australia, 'the lower of cost and net realisable value' (Carnegie et al 1999, p. 527) is normally used for inventories; market value is frequently used for marketable securities and present value is used for pension liabilities. A further factor that modifies the historical cost principle in the Australian accounting system is the fact that companies in this country are encouraged to regularly revalue their noncurrent assets by Approved Accounting Standard AASB 1010, 'Accounting for the Revaluation of Non-current Assets' (Carnegie et al 1999, p. 527).

Comment:

This passage **would not** be considered plagiarism because:

- The writer has rewritten the information in their own words enough for the reader to see that it has been understood.
- Referencing is used to indicate the source of the information. When the exact words of the original passage are used, the writer has followed the rules for quoting, except in the case of technical terms.

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