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The University of Sydney
Faculty of Education and Social Work

**Comparing ‘apples with apples’: Professional accounting
practices in university classroom discourse**

Volume 2: Appendices

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A thesis submitted in fulfilment of the requirements for the degree of
Doctor of Philosophy
March 2014

Author's declaration

This is to certify that:

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3. The thesis does not exceed 85,000 words;
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5. This thesis meets the University of Sydney's *Human Research Ethics Committee (HREC)* requirements for the conduct of research.

Signature: 

Name: Jennifer McPherson

Date: March 2014

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Key to transcripts

<i>^Words in italics in carets^</i>	Paralinguistic and non-verbal information.
<i>(Words in italics in parentheses)</i>	Student utterances, including untranscribed student utterances
—words following em rule	Speaker restarts after false start
Words in bold	Theme
<u>Words underlined and in bold</u>	Topical Theme
[Words in square brackets]	Ellipsed words and contractions within Theme (e.g. ‘that’s’ transcribed as ‘that [is]’)
[[Words in bold in double square brackets]]	Postmodification of nominal groups within Theme (e.g. The key [[with this slide]] (MA99).

Codes for Stage 1 and Stage 2 analytical categories are provided on alternate footers of transcripts in Appendices 1, 2 and 3..

Further information about transcription is provided in Section 5.6 of Volume 1.

Appendix 1 Analysis of the management accounting seminar

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
A ¹	B	C	D	E	F	G
1.	Okay	[you ²] let us look at transfer pricing.	Ellipsed subject = you [listeners]	[you] [students]	LE ³	0 ⁴
2.	Okay,	what is transfer pricing?	WH element (abstract participant)	WH abstract participant [what] RHET	WH	7
3.		Transfer pricing is a way—		transfer pricing	AE	8
4.	or	a transfer price is the internal selling price that is used when goods or services are transferred between profit centres and investment centres in decentralized organizations.		a transfer price	AE	8
5.	Now	there [is] lots of words there.	there	there	TH	7

¹ For a description of the contents of each column see Section 5.10 in Volume 1. Alphabetical column headings are provided for reference within that section.

² Where ellipsed participants are filled in this is marked with square brackets throughout each transcript. Filling in of ellipsed participants is explained in Section 5.9 in Volume 1.

³ See key in the footer of this page.

⁴ See key in the footer of the following page.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
6.		Where did my pen go?	WH element (local circumstance) ⁵	WH local circumstance [where] RHET	WH	0
7.	<i>^Talks to self^</i> Okay,	[I] found my pen.	I=speaker	I [lecturer]	LE	0
8.		The key to a transfer price is recognising that it is only effective within a decentralized environment.		the key to a transfer price	AE	7
9.	So	[you] let us just think about that decentralized environment again.	Ellipsed subject = you [listeners]	[you] [students]	LE	0
10.	When I'm talking about transfer price,	it [is] the amount or the price that department B will pay to department A for a particular material that they have manufactured or produced.	it= abstract entity	it [transfer price]	AE	8
11.	Okay in the example in the book	they talk about producing soap,	they= one or more specific others [textbook authors] = the book talks about	they [textbook authors] [=the book]	LE	0
12.	so	department B will sell soap to customers	department B in the example	department B	SE	2
13.	and	department A will produce glycerol which is a material that's used in producing soap	department A in the example	department A	SE	2

⁵ Although the analytical category is obvious here, this unit is coded WH-element for consistency

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
14.	and	they will sell that to department B that will further manufacture that into a finished good or the soap.	they= one or more specific others [department A in the example]	<u>they</u> [department A in the example]	SE	2
15.	Now so	the transfer price is the price that department B will pay for this material.		<u>the transfer price</u>	SE	3
16.		We have different terms that we would use to describe those departments ⁶ .	we= speaker plus listeners	<u>we</u> [lecturer and students]	LE	0
17.		Department A is our selling division	department A in the example	<u>department A</u>	SE	3
18.		and department B is our buying division.	department B in the example	<u>department B</u>	SE	3
19.	So you need to be clear as to	who [is] buying	WH element (generic conscious participant)	<u>WH generic conscious participant [who]</u> RHET	WH	1
20.	and	who is selling	WH element (generic conscious participant)	<u>WH generic conscious participant [who]</u> RHET	WH	1

⁶ Coded as inclusive 'we' (speaker plus listeners), rather than exclusive 'we' (speaker plus others) as the use of the terms Department A and Department B is limited to the example in the textbook.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
21.	When we're talking about responsibility accounting, if you remember back to what that meant,	<u>it</u> meant that the departmental manager is responsible for the outcome or the performance of the department that they're managing.	it=abstract entity	it [responsibility accounting]	AE	8
22.	So in this scenario	<u>what</u> is the revenue that department A—	WH element (abstract participant)	WH abstract participant [what] ⁷	WH	3
23.		<u>how</u> are they achieving their revenue?	WH-element (specific circumstance)	WH specific circumstance [how]	WH	1
24.		<u>Where</u> is their revenue coming from?	WH element (specific circumstance)	WH specific circumstance [where]	WH	1
25.	<i>(Student answers)</i> Yep	[their revenue] is coming from the sales to department B.	Ellipsed subject=their revenue ⁸	[their revenue]	SE ⁹	3
26.	And	<u>where</u> are their expenses? <i>(Student answers)</i>	WH element (specific circumstance)	WH specific circumstance [where]	WH	1

⁷ Question reformulated in the following unit

⁸ The wording 'their' has been filled in based on the question in the preceding unit. See an explanation about ellipsed subjects in Section xx.

⁹ 'Their revenue' coded as SPECIFIC ACTORS AND ENTITIES as possessive pronoun limits the entity 'revenue' to the scope of the example.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
27.		[Their expenses] are] purchasing their raw materials.	Ellipsed subject=their expenses	[their expenses] ¹⁰	SE	3
28.	And department B,	where is their revenue coming from?	WH element (specific circumstance)	WH specific circumstance [where]	WH	1
29.	<i>(Student answers)</i> So	[their revenue] is coming from] their external sales.	Ellipsed subject=their revenue	[their revenue] ¹¹	SE	3
30.	And	where is their expenses coming from? <i>(Student answers)</i>	WH element (specific circumstance)	WH specific circumstance [where]	WH	1
31.	Okay now you think about that because ultimately	what is my revenue minus my expenses? <i>(Student answers)</i>	WH element (abstract participant)	WH abstract participant [what]	WH	7
32.		[That is] my profit	Ellipsed subject=that = nominal deixis	[that] [mentioned earlier]	TR	7
33.	and	that is what my responsibility managers will be evaluated on ¹² .	that=nominal deixis	that [mentioned earlier]	TR	7
34.	But	this is all driving towards performance measurement,	this= nominal deixis	this [mentioned earlier]	TR	7

¹⁰ See previous footnote (their expenses)

¹¹ See above footnotes (their revenue)

¹² Coding based on use of possessive pronoun in 'my responsibility managers'.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
35.	okay, so firstly	<u>it</u> will be performance measurement of the department ¹³	it=empty subject	it [empty subject]	ES	3
36.	and secondly	<u>it</u> will be performance measurement of the responsibility manager.	it=empty subject	it [empty subject]	ES	3
37.	Now	<u>how</u> this is then used in practice is to say— ¹⁴	WH element (abstract circumstance)	WH abstract circumstance [how] RHET	WH	1
38.	and	<u>why</u> this transfer price is important is the company ¹⁵ at the end of the financial accounting period will— ¹⁶ ,	WH element (abstract circumstance)	WH abstract circumstance [why] RHET	WH	3
39.	say its overall company profits are a hundred million dollars, of that a hundred million,	<u>I</u> [am] going to distribute to my managers a million dollars in bonuses.	I=specific actor [practitioner in the example]	I [practitioner in the example]	SE	1
40.	Now imagine there's only two	<u>I</u> need to share that million dollars between my two managers.	I=specific actor [practitioner in the example]	I [practitioner in the example]	SE	1

¹³ Coded as PACKING SPECIFIC ENTITIES based on use of definite article: this indicates that the meaning relates to the previous example (the department, the responsibility manager)

¹⁴ Lecturer changes subject mid sentence. At this point, the lecturer may have explained the use of transfer pricing in practice with reference to generic actors (who are depersonalized in the use of the passive in this unit), but chooses to return to the example based on ‘the company’ in the following unit.

¹⁵ Coded as PACKING SPECIFIC ENTITIES based on the use of the definite article.

¹⁶ Lecturer changes subject mid sentence

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	departments in this company, so					
41.	From an analysis	I evaluate that seventy percent of the profit of the, if it was a hundred million, was from department A and thirty percent was from department B.	I=specific actor [practitioner in the example]	I [practitioner in the example]	SE	2
42.	So	how much bonus is my department A, department A manager going to get? <i>(Student answers)</i>	WH-element (abstract participant)	WH- abstract participant [how much]	WH	3
43.		[My department A manager will get] seven hundred thousand.	Ellipsed subject= specific actor = my department A manager	[my department A manager in the example]	SE	2
44.		How much is department B going to get? <i>(Student answers)</i>	WH-element (abstract participant)	WH- abstract participant [how much]	WH	3
45.		[My department B manager will get] three hundred.	Ellipsed subject= specific actor=my department B manager	[my department B manager in the example]	SE	2
46.		Who is going to be happy?	WH-element (specific conscious participant)	WH specific conscious participant [who] RHET	WH	1

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
47.		Who is going to be sad?	WH-element (specific conscious participant)	WH specific conscious participant [who] RHET	WH	1
48.	Well	they shouldn't be too sad, [because] they're still getting three hundred thousand.	they=one or more specific others [department manager A or B in the example]	they [department manager A or B in the example]	SE	1
49.	But if	I know that my department [unclear] manager is getting seven hundred thousand dollars that's a different— ¹⁷ ,	I=specific actor [manager in the example]	I [manager in the example]	SE	1
50.	then	department A will be driving a Ferrari		department A	SE	1
51.	and	I [will] be driving a Hyundai.	I=specific actor [manager in the example]	I [manager in the example]	SE	1
52.	Okay, so	that [is] very simply how the bonus system will be determined	that=nominal deixis	that [mentioned earlier]	TR	3
53.	and	we [will] talk next week about a better performance measurement approach	we=speaker plus listeners	we [lecturer and students]	LE	0
54.	But if we're basing our performance	that is how it can be done.	that=nominal deixis	that [mentioned earlier]	TR	3

¹⁷ Lecturer switches to example mid sentence

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	strictly on financial performance					
55.	So	<u>I</u> [am] department manager B.	I=specific actor [department manager B in the example]	I [department manager B in the example]	SE	2
56.	I know that department manager A has received this great bonus,	<u>how</u> can I change this for next year?	WH-element (specific circumstance)	WH specific circumstance [how]	WH	1
57.	Next year I want to earn more of that bonus,	<u>how</u> can I do it?	WH-element (specific circumstance)	WH specific circumstance [how]	WH	1
58.		<u>What</u> do I need to influence?	WH-element (abstract participant)	WH abstract participant [what]	WH	3
59.		<u>What</u> [is] this again? <i>^points to whiteboard^ (Student answers)</i>	WH-element (local object)	WH local object [what]	WH	0
60.		<u>[This is]</u> my profit.	Ellipsed subject = this=nominal deixis= word on the whiteboard	[this] [word on the whiteboard]	LE	0
61.	So	<u>how</u> can I influence my bonus? <i>(Student answers)</i>	WH-element (specific circumstance)	WH specific circumstance [how]	WH	1

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
62.	Okay I need to increase my profit, so	<u>how</u> can I do that?	WH-element (specific circumstance)	WH specific circumstance [how]	WH	1
63.		<u>I</u> could increase my sales.	I=specific actor [manager in the example]	I [manager in the example]	SE	1
64.	Or	<u>I</u> could decrease my expenses.	I=specific actor [manager in the example]	I [manager in the example]	SE	1
65.	If my expenses are driven by my purchases from department A,	<u>how</u> do I reduce my expenses? (<i>Student answers</i>)	WH-element (specific circumstance)	WH specific circumstance [how]	WH	1
66.	Yes	[<u>I</u> reduce my expenses] by reducing the amount that I effectively pay to department A, okay, reducing my cost, my material expense.	Ellipsed subject=I =specific actor [manager in the example]	[I] [manager in the example]	SE	1
67.		What [is] that going to do to department A? (<i>Students answer</i>)	WH element what is that going to do = how will that affect (abstract circumstance)	WH abstract circumstance [what = how]	WH	3
68.		[That will] decrease their revenue	Ellipsed subject= that=nominal deixis	[that] [mentioned earlier]	TR	3

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
69.	and	[that] will] decrease their profit.	Ellipsed subject= that = nominal deixis]	[that] [mentioned earlier]	TR	3
70.		What does this mean for the company as a whole? <i>(Student answers)</i>	WH element what does this mean = how does that affect (abstract circumstance)	WH abstract circumstance [what=how]	WH	3
71.		[This] means] nothing	Ellipsed subject= this = nominal deixis	[this] [mentioned earlier]	TR	3
72.	okay,	the net difference [in this example] is zero.		the net difference [in the example]	SE	3
73.	So can anyone think	why, why we're even talking about this?	WH-element (abstract circumstance)	WH abstract circumstance [why]	WH	7
74.	If [the transfer price] doesn't affect the overall company,	why is it important to have a transfer price?	WH-element (abstract circumstance)	WH abstract circumstance [why]	WH	7
75.	<i>(To know the worth of each department?)</i> To know the worth, yep ¹⁸ = So that	[you] know the worth, yep	Ellipsed subject= you=generic actor(s) = practitioner	[you] generic practitioner	GE	4
76.	and	what type of behaviour do you think that should drive?	= <i>What type of behaviour should that</i>	WH- abstract participant [what]	WH	6

¹⁸ Lecturer repeats part of student utterance. This has been reformulated to identify actor.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
			<i>drive?</i> WH-element (abstract participant)			
77.	<i>(Student answers)</i>	[That] should drive] motivation.	Ellipsed subject= that=nominal deixis	that [mentioned earlier]	TR	6
78.		In what way [should it drive motivation?]	WH-element In what way = how (abstract circumstance)	WH- abstract circumstance [in what way =how]	WH	6
79.	<i>(Students answer)</i> Yes, so	it [is] giving them a reason to be motivated,	it=abstract entity	it [transfer pricing]	AE	7
80.		it is giving them a reason to really negotiate heavily with their fellow departmental manager.	it=abstract entity	it [transfer pricing]	AE	7
81.	Okay, they're colleagues in the same company [so]	they should be working together.	they=one or more specific others [managers] ¹⁹	they [managers in the example]	SE	1
82.	And	this is by no means trying to promote negative behaviour.	this= nominal deixis	this [mentioned earlier]	TR	6
83.		It [is] really trying to promote positive managerial skills, you know in negotiating and acting like real business people.	it=abstract entity ²⁰	it [transfer pricing]	AE	7

¹⁹ 'They' interpreted as the managers in example so coded as SPECIFIC ACTORS AND ENTITIES. Lecturer chooses to use 'they', rather than the generic alternative 'colleagues in the same company should be working together'.

²⁰ 'It' interpreted as abstract entity [transfer pricing] (hence coding of this unit and previous unit), but could also be interpreted as an empty subject.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
84.	So	<u>that</u> [is] what transfer pricing is driving.	that= nominal deixis	that [mentioned earlier]	TR	7
85.		<u>It</u> [is] driving that behaviour, that motivation.	it=abstract entity	it [transfer pricing]	AE	8
86.	And whilst we recognize that it has zero impact in terms of the internal transfer,	<u>what it should promote</u> [[then]] is the way that those managers behave , externally.		what it should promote	AE	7
87.	Okay so if they would then,	<u>the buying department A</u> will also have strong negotiation skills for their sales.		the buying department A	SE	1
88.		And department A will have strong negotiation skills for their purchases, okay, with external people.		department A	SE	1
89.	So	<u>that</u> [is] the basic principles of why we set transfer prices.	that= nominal deixis	that [mentioned earlier]	TR	7
90.	Now I mentioned at the beginning that	<u>this</u> really can only occur effectively in a decentralized environment.	this= nominal deixis	this [mentioned earlier]	TR	7
91.	Can anyone tell me	<u>why</u> [this can only occur effectively in a decentralized environment?]	WH-element (abstract circumstance)	WH abstract circumstance [why]	WH	7
92.		<u>What</u> [is] the key to the decentralisation?	WH-element (abstract participant)	WH abstract participant [what]	WH	7

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
93.		What [is] that word? <i>(Students answer)</i>	WH-element (abstract participant)	WH abstract participant [what]	WH	7
94.		[The key to decentralisation is] autonomy,	Ellipsed subject=the key to decentralisation	[the key to decentralisation]	AE	7
95.		[The key to decentralisation is] accountability.	Ellipsed subject=the key to decentralisation	[the key to decentralisation]	AE	7
96.	Okay, so if a manager is held accountable or responsible for their area then	they will be acting in a fashion that will be increasing their profit.	they=one or more generic others [manager]	they [generic manager]	GE	4
97.	Okay now let's work through what that actually means from ah—	how do I work out what the transfer price actually is.	WH-element (generic circumstance)	WH generic circumstance [how] RHET	WH	7
98.	Okay, so	we [have] talked about this.	we=speaker plus listeners	we [lecturer and students]	LE	0
99.		The key [[with this slide]]²¹ is to highlight one of, two of the points.		the key [[with this slide]]	LE	0
100.		We [have] talked about the importance of autonomy in decision making	we=speaker plus listeners	we [lecturer and students]	LE	0

²¹ Postmodification of nominal groups is marked in double square brackets

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
101.	and we recognize that in general principle	transfer pricing won't succeed, or the motivation for using transfer pricing if corporate or head office type environment sets the transfer price.		transfer pricing	AE	7
102.	Okay, because then	the individual manager doesn't have the responsibility or the autonomy to drive what that price is		the individual manager	GE	4
103.	However you will see that what happens in practice is that while senior management don't set the price	they will have some general principles or policies around transfer pricing.	they=one or more generic others	they [senior management]	GE	6
104.	Okay and	they would be specific to the particular industry in which the company is operating.	they= abstract entities	they [general principles or policies around transfer pricing]	AE	8
105.	Now transfer pricing—to	we ²² have three methods.	we=speaker plus listeners	we [lecturer and students]	LE	0

²² Coded as inclusive 'we' (speaker plus listeners) as lecturers and students have three methods that have been selected for pedagogic purposes. If intended meaning were exclusive 'we' (speaker plus others (practitioners)), then this would not be limited to three of the possible transfer pricing methods.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	determine the transfer price					
106.		We ²³ have a market based method.	we=speaker plus listeners	we [lecturer and students]	LE	0
107.		This is really looking at the competitive environment,	this=nominal deixis	this [mentioned earlier]	TR	7
108.	so	what [price] are competitors selling the products for	WH-element (abstract participant)	WH abstract participant [what][price] RHET	WH	6
109.	so	what — ²⁴ can I also buy the product on the market—	Polar: can +I =generic actor [practitioner]	can I [generic practitioner] RHET	INT	4
110.		how much can I pay for it on the open market?	WH-element how much = what price (abstract participant)	WH abstract participant [how much=what price] RHET	WH	6
111.		The second [method] is cost plus prices ²⁵ .	Ellipsed subject=method	the second [method]	LE	0
112.		This can occur when there's no external market,	this=nominal deixis	this [mentioned earlier]	TR	7
113.	and	we really are looking at the cost,	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	4

²³ Here 'we' could be either speaker plus listeners or speaker plus others (practitioners). First option selected on the basis of preceding.

²⁴ Lecturer switches to example mid-sentence. 'What' not coded as Theme as nature of information sought is not clear.

²⁵ Coding based on the use of the definite article (i.e. the second method we will look at).

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
114.	so	what [is] our product cost or outlay cost plus a particular mark up.	WH-element (abstract participant)	WH abstract participant [what] RHET	WH	6
115.	Okay	that can be a percentage profit mark up of anything really.	that=nominal deixis	that [mentioned earlier]	TR	7
116.	And	that means too then this idea of negotiated prices.	that=nominal deixis	that [mentioned earlier]	TR	7
117.	So	the negotiated price would generally be a market price as a start		the negotiated price	AE	7
118.	or	[the negotiated price would generally be] a cost price plus this mark up.	Ellipsed subject the negotiated price	[the negotiated price]	AE	7
119.	And	that decision [[about how much the mark up is]] is really through the negotiation skills of our departmental managers.		that decision	GE	6
120.	Okay, so the higher the mark up	the better skill there is for department manager A,	there	there	TH	4
121.	and	the lower the skills [there is] for department manager B in negotiating.	Ellipsed subject = there	[there]	TH	4
122.		We have a general transfer pricing rule	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	5

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
123.	and	<u>I</u> highlight this once.	I = speaker	I [lecturer]	LE	0
124.	So we're saying	our transfer price is our outlay cost.		our transfer price	AE	8
125.	I don't know why it's such a fancy word [because]	<u>it</u> is really our product cost plus our opportunity cost to the supplying division.	it=abstract entity	it [outlay cost]	AE	7
126.	Typically and you'll see it at work through some various scenarios in a moment,	our opportunity cost is the lost opportunity to sell to the market at a market price.		our opportunity cost	AE	7
127.	Okay,	we [will] see that through some examples in a moment,	we=speaker plus listeners	we [lecturer and students]	LE	0
128.	but	that [is] our general rule.	that=nominal deixis	that [mentioned earlier]	TR	7
129.	Now	we have five different scenarios and	we=speaker plus listeners	we [lecturer and students]	LE	0
130.	from an exam perspective or a real life perspective	you ²⁶ need to understand the environment in which you are operating.	you=listeners	you [students]	LE	0
131.	And	the key is to identify two elements.		the key	LE	0
132.		The first [element] is is there an external market.	Ellipsed subject=element	the first [element]	AE	8

²⁶ Addresses students both as students and as future practitioners but coded as LOCAL ACTORS AND OBJECTS as the former is thematically prominent

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
133.	And	<u>this</u> can be a little bit confusing,	this = nominal deixis	this [about to be mentioned]	TR	7
134.		<u>I</u> often get confused with this.	I=speaker	I [lecturer]	LE	0
135.		The external market is referring to there being suppliers in the market because it [is] related to the price that's available.		the external market	GE	6
136.		[The external market] [is] not necessarily related to the external market of customers	Ellipsed subject= the external market	[the external market]	GE	6
137.	okay so	[you] be very clear about that.	you = listener	you [students]	LE	0
138.	If we talk about the external market	<u>it</u> [is] the external market of supply.	it= generic entity	it [the external market]	GE	6
139.	So is there an external market,	<u>that</u> [is] the first question.	that=nominal deixis	that [mentioned earlier]	TR	7
140.		The second [element] is do I have excess capacity, do I have no excess capacity, or do I have limited excess capacity.	Ellipsed subject=element	the second [element]	AE	8
141.	And by excess capacity I mean that in my production	<u>I</u> have availability in my scheduling to produce more units than what is currently	I=generic actor [practitioner]	I [generic practitioner]	GE	6

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	environment	being ordered.				
142.	Okay, so	these are the five different scenarios in which we're operating.	these=nominal deixis	these [mentioned earlier]	TR	7
143.	And each of	those will determine or direct us to an appropriate transfer price.	those=nominal deixis	those [mentioned earlier]	TR	7
144.	Now	I [am] going to get you to do some work in some groups.	I=speaker	I [lecturer]	LE	0
		<i>^Group task and report back^ 19:57 to 57:49</i>	Not transcribed		-	-
145.	So hopefully from having gone through those five different scenarios	you [have] been listening	you=listeners	you [students]	LE	0
146.	or	you [have] thought about your own scenario to know what to do in the different circumstances ²⁷ .	you=listeners	you [students]	LE	0
147.	So	you need to take note,	you=generic others [generic practitioners]	you [generic practitioners]	GE ²⁸	4
148.		is there an external,	Polar: is there	is there [existential] RHET	INT	6

²⁷ Coding of following units based on 'to know what to do in the different circumstances' (that is, as practitioners)

²⁸ See previous footnote

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
149.		is there not.	Polar: is there	is there [existential] RHET	INT	6
150.	Okay and	we [are] talking about external market in regards to supply,	we=speaker plus listeners	we [lecturer and students]	LE	0
151.		do we have capacity, excess or limited?	Polar: do we =speaker plus generic others [practitioners]	do we [generic practitioners] RHET	INT	6
152.	And	we need to be able to recognize those elements.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	4
153.	Okay	we [are] going to move from transfer pricing to very quickly uh, the time has just flown by, to look at our financial measures for our various departments or companies	we =speaker plus listeners	we [lecturer and students]	LE	0
154.		I [am] going to go through these very quickly	I=speaker	I [lecturer]	LE	0
155.	and	[I] [will] just touch on the key points	I=speaker	I [lecturer]	LE	0
156.	and	we will review these again next week when we have a look at the homework.	we=speaker plus listeners	we [lecturer and students]	LE	0
157.		You might be familiar with some of these terms	you=listeners	you [students]	LE	0

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
158.	and	I [am] hoping you are [familiar with them] from financial accounting.	you=listeners	you [students]	LE	0
159.	So	we [have] got three key measures that we're going to look at,	we=speaker plus listeners	we [lecturer and students]	LE	0
160.	and	these are financial performance measures that we will apply to our various divisions to determine their performance.	these=nominal deixis	<u>these</u> [mentioned earlier]	TR	7
161.		The first [measure] is return on investment ²⁹ .	Ellipsed subject=measure	the first [measure]	LE	0
162.	And here	we have some key terms that you need to be familiar with.	we=speaker plus listeners	we [lecturer and students]	LE	0
163.	So	what is return on investment?	WH-element (abstract participant)	WH abstract participant [what] RHET	WH	7
164.	This is where ³⁰	this is primarily used to determine the performance of an investment centre.	this=nominal deixis	<u>this</u> [mentioned earlier]	TR	7
165.	And we look at the formula there	[the formula] is our profit over invested capital.	Ellipsed subject=the formula	[the formula]	AE	8

²⁹ Coding based on the use of the definite article.

³⁰ Lecturer changes subject mid-sentence. 'This' not coded as Theme as intended meaning is not clear.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
166.	And	<u>our invested capital</u> is those assets that we have utilized to generate our profits.		our invested capital	AE	8
167.		Can anyone give me an example of invested capital?	Polar: can+anyone=local actor	Can anyone [students]	INT	7
168.	<i>(Student answers)</i>	Machinery [is an example of invested capital]		machinery	GE	6
169.	so in a production environment,	<u>invested capital</u> is the machinery that we use to produce our goods, okay, so capital.	Ellipsed subject=invested capital	[invested capital]	AE	8
170.	So here,	<u>our return on investment</u> is profit over invested capital.		our return on investment	AE	8
171.	So	the type of measure [[<u>we have</u>]] is a ratio.		the type of measure [[we have]]	AE	8
172.	So	it [is] going to give us the percentage return on investment of our profit over our invested capital.	it=abstract entity	it [the ratio]	AE	8
173.		You can see there a further drill down as to our formula.	you=listeners	you [students]	LE	0
174.	Now	it [is] very important as we go through these,	it=empty subject	it [empty subject]	ES	0

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
175.		you can all plug in the numbers to the formula.	you=listeners ³¹	you [students]	LE	0
176.	[If] you can remember the formula [then]	you can get the answer.	you=listeners	you [students]	LE	0
177.	The importance is to think about well	why would I choose one measure over another, because there [is] really no set determination as to what measure I would use.	WH-element (generic circumstance)	WH generic circumstance [why] RHET	WH	4
178.	And with return on investment,	it [is] not focussed on how much profit each department or investment centre has made,	it=abstract entity	it [return on investment]	AE	7
179.		it [is] about how effectively each of those departments have utilized their invested capital to generate a profit.	it=abstract entity	it [return on investment]	AE	7
180.	So if you think about the outcome of or the ROI ratio I can then easily if I'm looking to compare the performance of department A and	I can compare them apples with apples, because this [ratio] is taking into account the fact that they could have had different amounts of invested capital.	I=generic actor [practitioner]	I [generic practitioner]	GE	4

³¹ Use of 'all', as in 'you can all' indicates that 'you'=listeners

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	department B,					
181.	So	<u>how well</u> have they used that to generate a profit that's contributing to my overall organization.	WH-element (generic circumstance)	WH generic circumstance [how well] RHET	WH	4
182.	So	ROI is a very effective tool.		ROI	AE	7
183.	So	<u>how</u> do I improve my ROI, if you think about the measures?	WH-element (generic circumstance)	WH generic circumstance [how] RHET	WH	4
184.		<u>I</u> can improve my profits	I=generic actor [manager]	I [generic manager]	GE	4
185.	so	[<u>I</u> can] increase my sales	I=generic actor [manager]	I [generic manager]	GE	4
186.	or	[<u>I</u> can] decrease my expenses.	I=generic actor [manager]	I [generic manager]	GE	4
187.		<u>I</u> could reduce my expenditure on invested capital,	I=generic actor [manager]	I [generic manager]	GE	4
188.	so if	<u>I</u> reduce that denominator it's going to increase my overall outcome.	I=generic actor [manager]	I [generic manager]	GE	6
189.	Now	some of the negatives [[if we think about the implications of using this ratio as a performance measure]] [are that] I can take action that		some of the negatives [negative implications]	AE	7

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		will be with the intention of the sole purpose of influencing the outcome.				
190.		And the key action [[that people will make]] is not increasing their invested capital, so not spending money on new machinery.		the key action	GE	4
191.	Okay because	what what effect is that going to have on my return on investment?	WH-element what effect= how will that affect (generic circumstance)	WH generic circumstance [what=how]	WH	6
192.		[Will my return on investment] increase or decrease?	Question (alternative) ³² : ellipsed finite, ellipsed subject=abstract entity	[will][my return on investment]	INT	6
193.	<i>(Increase)</i>	[Will my return on investment] increase or decrease?	Question (alternative) ³³ : ellipsed finite, ellipsed subject=abstract entity	[will][my return on investment]	INT	6
194.	So if I increase my expenditure on my	I would decrease, I would decrease my rate of return.	I=generic actor [manager]	I [generic manager]	GE	4

³² Subject is ellipsed and question type unclear. Marked as alternative rather than declarative to identify as question in second stage of analysis.

³³ See previous footnote.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	invested capital,					
195.	So if I'm evaluated on my ability to have a favourable number compared to my colleagues	<u>I</u> may choose not invest in machinery.	I=generic actor [manager]	I [generic manager]	GE	4
196.	And in the long term	what, what [is] going to happen do you think?	WH-element what is going to happen = how will that affect x (abstract circumstance)	WH abstract circumstance [what = how]	WH	6
197.	<i>(Student answers)</i>	My manufacturing efficiency will reduce over time because I [am] using old out dated technology or my machine is continually breaking down so my production line is stopped.		my manufacturing efficiency	GE	5
198.	Okay, so	this, this measure can have some very key negative behavioural attitudes		this measure	AE	7
199.		you need to take that into account.	you= generic actors [practitioners]	you [generic practitioner]	GE	4
200.	However	there are the advantages of it being a very good performance measure.	there	there	TH	7
201.	So	the advantage [is this	the advantage	the advantage	AE	7

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Management accounting seminar

Key to transcript: Themes are marked in bold. Topical Theme is underlined.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		measure] encourages managers to focus on profit which is what we want.				
202.		We can use it effectively to evaluate.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	4
203.	However	[this measure] may not provide the appropriate focus of management.	Ellipsed subject = this measure	<u>[this measure]</u>	AE	7
204.		They may make short term financial decision making gains,	they=one or more generic others [management]	they [management]	GE	4
205.		[they may] not make long term decisions for example asset replacement or investing in their working capital.	Ellipsed subject = they=one or more generic others [management]	<u>[they]</u> [management]	GE	4
206.	And next week when we focus more on performance measurement systems as a whole	we [will] focus on the benefit of using some of these types of financial performance measures but in addition to other types of performance measures okay that may be non financial based.	we=speaker plus listeners	we [lecturer and students]	LE	0
207.	Okay so	these are our key financial measures.	these=nominal deixis	these [mentioned earlier]	TR	7

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
208.		Our second type of measure is residual income ³⁴		our second type of measure	LE	0
209.	and	this is simply ah our profit minus our invested capital by our imputed interest rate.	this=nominal deixis	this [mentioned earlier]	TR	7
210.		Our imputed interest rate , [[you may have heard this term]] is based on the [required?] rate of return or estimated rate of return.		our imputed interest rate	AE	8
211.	So when I'm in business, I own a company, I have an idea about how much of a return I want that company to give me, so	I can be thinking about that in terms of percentage.	I=generic actor [owner of a company]	I [generic owner of a company]	GE	5
212.	Now I'm only newly owing this business,	how would I get an idea of what type of, what number that percentage should be?	WH-element (generic circumstance)	WH generic circumstance [how]	WH	4
213.		What can I use as a basis? (<i>Cost of capital</i>)	WH-element (abstract participant)	WH abstract participant [what]	WH	6
214.		[Can I use] cost of capital?	Polar: Ellipsed finite, Ellipsed subject=I	[can][I] [generic owner of a company]	INT	6

³⁴ Coding based on the use of the possessive pronoun.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
			generic actor=owner of a company]			
215.		Can you describe that?	Polar: can +you=listener	Can you [student]	INT	0
216.	I'm thinking about, I want to know,	how much percentage return do I want my business to give me in a year?	WH-element (abstract participant)	WH abstract participant [how much]	WH	6
217.	<i>(Student answers)</i> No,	that [is] going to drive what the figure is.	that=nominal deixis Interaction with student not transcribed	that [mentioned earlier]	TR	6
218.	<i>(Student gives extended answer)</i> Yes, so	it links to yes the cost of capital	it=abstract entity	it [the percentage return]	AE	7
219.	but	it [is] also linked to the rate of return that I could receive if I simply put that money I'm going to invest in my capital in the bank.	it=abstract entity	it [the percentage return]	AE	7
220.	So again,	they [are] almost similar rates,	they=the bank rate of interest and the percentage return	they [the bank rate of interest and the percentage return]	AE	7
221.	so	the bank rate of interest would be my first step for,		the bank rate of interest	AE	7

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
222.	you know if I've got a hundred million dollars, if I just put it in the bank	<u>I</u> [will] earn I don't know six percent or so.	I=generic actor [prospective owner of a company]	<u>I</u> [generic prospective owner of a company]	GE	4
223.	So	<u>it</u> sets an idea, a benchmark for what I expect the return on my business to be,	it= abstract entity	<u>it</u> [the bank rate of interest]	AE	7
224.	and	<u>you</u> [are] right,	you = listener	<u>you</u> [student]	LE	0
225.		<u>you</u> link that to as well your cost of um of capital.	you= generic actors [practitioners]	<u>you</u> [generic practitioner]	GE	5
226.	So	<u>the difference</u> [[there with my residual income]] is how well I've been able to generate the return on my business.		<u>the difference</u>	AE	7
227.	The important thing to keep in mind with residual income is that	<u>it</u> [is] a number, a dollar value outcome not a ratio.	it=abstract entity	<u>it</u> [residual income]	AE	7
228.	So	<u>it</u> [is] more difficult to use	it= abstract entity	<u>it</u> [residual income]	AE	7
229.	and generally speaking	<u>it</u> [is] more company wide.	it= abstract entity	<u>it</u> [residual income]	AE	7
230.	Generally speaking	<u>it</u> [is] more difficult to use that as a tool to compare your departments okay, to	it = empty subject	<u>it</u> [empty subject]	ES	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		determine which one has performed better.				
231.	So the advantages,	the key advantage is it takes into account the organization's required rate of return.		<u>the key advantage</u>	AE	7
232.		The limitations [are] it can encourage short term focus again because you may not, you might be in start up so your rate of return might be exponential.		<u>the limitations</u>	AE	7
233.	Again I think	the key one [[there]] is really about assessing the relative performance of different sized departments.		<u>the key one [[there]]</u>	AE	7
234.	Now in your text book you can read through	there is a few pages dedicated to invested capital calculation,	there	there	TH	0
235.		do I use um total, weighted average, book value, um market value,	I=generic actor [practitioner]	I [generic practitioner]	GE	4
236.		you can go through and read all about that.	you=listeners	you [students]	LE	0
237.	And	there [is] a direction given about what is the appropriate measure	there	there	TH	0

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
238.	and generally	<u>that</u> is based on your average invested capital.	that=nominal deixis	that [mentioned earlier]	TR	7
239.	Now	<u>those two measures</u> were our key ones focusing from a financial value internal measure.		those two measures	AE	7
240.		<u>One</u> [[that has become very I suppose sort of new from a shareholder measure(?)] is called EVA, economic value added	one = abstract entity [measure]	one [measure]	AE	7
241.	So	<u>this</u> is how much value the organization has generated within a single accounting period.	this=nominal deixis	this [mentioned earlier]	TR	7
242.	And	<u>the formula</u> is our net operating profit after tax minus our capital employed by our weighted average cost of capital.		the formula	AE	8
243.		Are you all familiar	Polar: are +you=listeners	are you [students]	INT	0
244.	or	have you seen or performed a weighted average or a WACC calculation?	Polar: have +you=listeners	have you [students]	INT	0
245.		Has everyone heard that term? (<i>Student answers</i>)	Polar: has+local participant [everyone]	has everyone [students]	INT	0

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
246.	Yes,	<u>who</u> hasn't?	WH-element (local participant)	WH local participant [<u>who</u>]	WH	0
247.		<u>A WACC</u> , [which stands for] weighted average cost of capital.		A WACC	AE	8
248.		<u>A couple [of you]</u> haven't heard that term].	Ellipsed subject= you=listeners	a couple [<u>of you</u>] [students]	LE	0
249.		<u>This</u> is really an assessment, or a calculation,	this=nominal deixis	this [<u>about to be mentioned</u>]	TR	7
250.	again I think	<u>the textbook</u> might work through an example.		the textbook	LE	0
251.	But really	<u>what it's saying</u> is what is the average cost of capital,		what it's saying	AE	7
252.	so	<u>what</u> are my borrowing expenses?	WH-element (abstract participant)	WH abstract participant [<u>what</u>] RHET	WH	6
253.	And to determine that single rate	<u>I</u> will weight my capital based on the interest rates I'm paying.	I=generic actor [practitioner]	I [<u>generic practitioner</u>]	GE	5
254.	So for example if I have a number of borrowings,	<u>I</u> might be paying one loan, a hundred million at five percent.	I=specific actor [practitioner]	I [<u>practitioner in the example</u>]	SE	1
255.		<u>I</u> might have another loan of a hundred million at say a hundred and fifty million at twenty percent.	I=specific actor [practitioner]	I [<u>practitioner in the example</u>]	SE	1

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
256.	So	<u>I</u> then work out the average or the weighted average based on the level of borrowing.	I=specific actor [practitioner]	I [practitioner in the example]	SE	1
257.	Okay, so	<u>I</u> don't know if someone can do that calculation on their calculator,	I = speaker [lecturer]	I [lecturer]	LE	0
258.	but	that [is] basically,	that=nominal deixis	that [mentioned earlier]	TR	0
259.	we [are] looking at	what [is] the weighted average cost of capital that I'm paying.	WH-element (abstract participant)	WH abstract participant [what] RHET	WH	6
260.	<i>(This formula looks similar to residual income)</i>	<u>It</u> does	it = abstract entity [this formula]	it [this formula]	AE	7
261.	so	what [is] different?	WH-element what is different = how are they different (abstract circumstance)	WH abstract circumstance [what=how]	WH	7
	<i>(Student and lecturer discuss)</i>		Not transcribed		-	-
262.	Yes,	<u>it</u> looks similar	it = abstract entity [this formula]	it [this formula]	AE	7
263.	but	the key difference [[there]] is our weighted average		the key difference	AE	7

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		versus our imputed interest rate.				
264.	So	they could be different,	they= abstract entities	they [our weighted average and our imputed interest rate]	AE	7
265.	or	they should be different.	they= abstract entities	they [our weighted average and our imputed interest rate]	AE	7
266.	Okay you're hoping that	your imputed interest rate is higher or lower than your weighted average cost of capital?		your imputed interest rate	GE	6
267.	[do you hope that]	your imputed interest rate is] higher or lower(<i>Student answers</i>)		[your imputed interest rate]	GE	6
268.	[you want]	[your imputed interest rate to be] higher,		[your imputed interest rate]	GE	6
269.	okay you want	your return to be higher than the cost of securing your capital.		your return	GE	6
270.	Okay so remember that	these are just different ways of measuring our performance.	these=nominal deixis	these [mentioned earlier]	TR	7
271.	And	there are many many different ways to do it.	there	there	TH	7

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
272.	So it's important with these just to understand or to know	what <u>what</u> is our weighted average cost of capital?	WH-element (abstract participant)	WH abstract participant [what] RHET	WH	7
273.	Okay	how does that differ to our imputed interest rate?	WH-element (abstract circumstance)	WH abstract circumstance [how] RHET	WH	7
274.	And so	what <u>behaviour</u> is that trying to drive if I'm measuring my departmental performance on either of these um outcomes.	WH-element (abstract participant)	WH abstract participant [what behaviour] RHET	WH	7
275.	Okay	[you] let us have a look at our refresher questions.	Ellipsed subject = you [listeners]	[you] [students]	LE	0

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Appendix 2 Analysis of the accounting information systems seminar

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
A ³⁵	B	C	D	E	F	G
1.	Okay, so	<u>you</u> [have] covered all this, basically you got an introduction last week,	you=listeners	you [students]	LE	0
2.		<u>[you]</u> let me briefly recap on the system development life cycle.	Ellipsed subject = you [listener]	you [students]	LE	0
3.	So I think	<u>this</u> is where we were up to, vendor selection according to your notes.	this= nominal deixis	this [mentioned earlier]	TR	0
4.	Okay so last week, week three,	<u>part one of systems development planning</u> was all about um, an introduction to ah how organizations go about developing systems.		part one of systems development planning	LE	0
5.	And	<u>this process</u> has been going on for over thirty years, most of which I've been around in the industry,		this process	AE	7

³⁵ For a description of the contents of each column see Section 5.10. Alphabetical column headings are provided for reference within that section.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
6.	and	<u>it</u> has become a well-defined process.	it= abstract entity	<u>it</u> [the system development life cycle]	AE	7
7.		<u>You</u> talked	you=listeners	<u>you</u> [students]	LE	0
8.		<u>there</u> was an introduction to the four stages of the system development life cycle, okay, which ah,	there	<u>there</u>	TH	0
9.		<u>you</u> need to understand what they are.	you=listeners	<u>you</u> [students]	LE	0
10.	Sometimes	<u>they</u> talk about them as five,	they =local object [text books]	<u>they</u> [text books]	LE	0
11.	some texts ³⁶	<u>the one we use</u> talks about four.		<u>the one we use</u>	LE	0
12.		Some [texts] will ah refer to five [stages] which is ah separating the fourth stage into two which is ah implementation and then maintenance.	Ellipsed subject = texts	<u>some</u> [texts]	LE	0
13.	So	<u>[you]</u> just be aware of that	Ellipsed subject = you=listeners	<u>[you]</u> [students]	LE	0
14.	but	<u>the principles</u> are still the same.		<u>the principles</u>	AE	7

³⁶ Lecturer reformulates. Incomplete clauses are included in column B where there is insufficient information for coding.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
15.		<u>It</u> [is] important that you're familiar with each of those areas,	it=empty subject	it [empty subject]	ES	0
16.	and	we will look at those in some of the questions, each of those stages and the general activities that go, um are undertaken in each of those um areas.	we=speaker plus listeners	we [lecturer and students]	LE	0
17.	So it's a — ³⁷	the system development life cycle is a very—		<u>the system development life cycle</u>	AE	7
18.		<u>it</u> [is] much more formal.	it= abstract entity	<u>it</u> [the system development life cycle]	AE	7
19.	So	<u>it</u> introduces a process, a framework into an organization for control of systems development, especially in medium to large organizations.	it= abstract entity	<u>it</u> [the system development life cycle]	AE	8
20.		That [is] why it's evolved over a period of time.	that=nominal deixis	that [mentioned earlier]	TR	7

³⁷ Lecturer changes subject (it [the system development life cycle] to the system development life cycle).

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
21.	Okay,	[the system development life cycle is] much more formal,	Ellipsed subject = the system development life cycle	[the system development life cycle]	AE	7
22.		You generally have— ³⁸	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
23.	at each stage,	you will have a formal sign off.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	5
24.		That would have been talked about last week.	that=nominal deixis	that [mentioned earlier]	TR	0
25.		Key deliverables, deliverables, documents [[which come out of each stage]] have to be agreed and signed off before you go to the next stage.		key deliverables, deliverables, documents	GE	6
26.	Okay, so	it [is] very structured, very formal.	it= abstract entity	it [the system development life cycle]	AE	7
27.	And traditionally	it came about because, as I mentioned in week one, thirty years ago when we started developing systems,	it= abstract entity	it [the system development life cycle]	AE	7

³⁸ Lecturer changes position (generally have > will have)

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		everything was written from scratch, so completely built as opposed to bought.				
28.	And some of	this was referred to last week, in week three, you know, the make or buy decision?	this= nominal deixis	this [mentioned earlier]	TR	0
29.	Well	we didn't have anything to buy originally,	we =speaker plus specific others [practitioners]	we [specific practitioners]	SE	2
30.		we had to um make or build everything.	we =speaker plus specific others [practitioners]	we [specific practitioners]	SE	2
31.	So now	we have a lot of packaged software available to us,	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
32.	and that means — ³⁹	that speeds up obviously putting a system into a business if you choose to take packaged software.	that=nominal deixis	that [mentioned earlier]	TR	6
33.		The challenge [[with the System Development Life Cycle and the steps that we go through]] are steps two and three.		the challenge [[with the system development life cycle and the steps that we go through]]	AE	7

³⁹ Lecturer reformulates.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
34.		What is step two?	WH element (abstract participant)	WH abstract participant [what]	WH	7
35.		Does anybody remember? (Students answer)	Polar: anybody=local actor	does anybody [students]	INT	7
36.	Yeah	[step two is] analysis	Ellipsed subject=step two	[step two]	AE	7
37.	And	[what is] step three? (Students answer)	Ellipsed WH element (abstract participant)	WH abstract participant [what]	WH	7
38.	Yeah, okay, so	the problem there is it's time consuming.		the problem	AE	7
39.	On a medium to large project	analysis and design can be very time consuming,		analysis and design	AE	7
40.	so	the industry [[over the last thirty years of course]] has looked at ways to speed up development.		the industry [[over the last thirty years of course]]	GE	4
41.	The other thing of course is if you're a business manager, a CEO, a CFO	one of the things you're concerned about is the longer it takes to develop, um chances are the more money it's costing, the more risk of things going wrong, because things blow out when they take a long time.		one of the things you're concerned about	AE	7

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL THERE; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
42.	And the other thing is	<u>you</u> don't get your return on investment	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
43.	and as, you know, accountants,	<u>you</u> [would] be concerned about that,	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
44.		<u>you</u> want your return on investments sooner rather than later.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
45.		The other reason is competitive reasons.		the other reason	AE	7
46.	Remember in week one	<u>we</u> talked about all the sorts of issues that businesses face operating in today's environment,	we=speaker plus listeners	we [lecturer and students]	LE	0
47.	and	<u>they</u> come under all sorts of pressures.	they=one or more generic others [not practitioners]	they [businesses]	GE	4
48.	Remember	<u>we</u> talked about pressures and responses in week one?	we=speaker plus listeners	we [lecturer and students]	LE	0
49.	And	<u>these</u> are things like regulation, deregulation, competitive pressures.	these=nominal deixis	these [mentioned earlier]	TR	7
50.	So if you're a bank or an insurance company, for example,	<u>you</u> [would] be very concerned about the fact that your competitors might be	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		doing something a lot faster than you.				
51.	Or [if] you want to get a new product or a new service into the market place fast,	you can't wait two years for that new system to be developed.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
52.		That [is] generally unacceptable today	that=nominal deixis	that [mentioned earlier]	TR	6
53.	so a whole lot of methodologies and then subsequently software, so	actual software programs have been developed to support that.		actual software programs	SE	3
54.	And you covered ⁴⁰	we covered some of those at the end of week three.	we=speaker plus listeners	we [lecturer and students]	LE	0
55.		These are the terms that you would have read in the text under chapter seven.	these=nominal deixis	these [mentioned earlier]	TR	0
56.		Joint application development speeds up very much step two, the analysis and the definition of requirements		joint application development	AE	8
57.	Ah	[what] [is] RAD?	Ellipsed WH element (abstract participant)	WH abstract participant [what]	WH	7

⁴⁰ Lecturer changes subject (you covered > we covered).

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
58.	<i>(Students answer)</i> Yep, great,	[RAD] is] rapid application development which is really step three.	Ellipsed subject = RAD	[RAD]	AE	8
59.		How do we really speed up step three?	WH-element (generic circumstance)	WH generic circumstance [how] RHET	WH	4
60.	Including, if we do have to write software,	how can we write programs faster?	WH-element (generic circumstance)	WH generic circumstance [how] RHET	WH	4
61.		How can we be smarter and more effective in the way we do it?	WH-element (generic circumstance)	WH generic circumstance [how] RHET	WH	4
62.		[How can we be] more efficient, more cost efficient, and so on.	Ellipsed WH-element (generic circumstance)	WH generic circumstance [how] RHET	WH	4
63.		How do we make them easier to maintain?	WH-element (generic circumstance)	WH generic circumstance [how] RHET	WH	4
64.	One of the things you would have seen in the week three notes is that the bulk of the costs [[in a system's life cycle, which could be you know, ten years, fifteen years,	the bulk of it [is] in maintenance, eighty per cent.	it=abstract entity [costs]	the bulk of it [costs]	AE	7

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	twenty, if it's a major system]],					
65.	But all we seem to talk about is the actual project costs for the implementationso	<u>keeping maintenance costs under control</u> is a concern.		keeping maintenance costs under control	AE	7
66.	That eighty per cent obviously	<u>you</u> want to make that as cost effective for the organization as possible.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
67.	So	<u>RAD</u> includes things like the use of CASE ⁴¹ tools,		RAD	AE	8
68.	and	<u>the text</u> talks about that in detail.		the text	LE	0
69.		<u>I</u> don't have time to go through all the technicalities of ah CASE tools.	I=speaker	I [lecturer]	LE	0
70.	Basically	<u>they</u> [are] software programs that are written to help you mock up screens, reports, generate program code from the way you design screens.	they=generic object [CASE tools]	they [CASE tools]	GE	5
71.		<u>They</u> [are] referred to generally as upper CASE or lower CASE, not as in writing.	they=generic object [CASE tools]	they [CASE tools]	GE	6

⁴¹ CASE stands for computer-aided software engineering

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
72.	But	<u>upper CASE</u> is generally what you do for high level design.		upper CASE	GE	6
73.		<u>Lower CASE</u> is generally what generates the software, sorry the program code.		lower CASE	GE	6
74.	Then	<u>there</u> [is] other techniques like prototyping, which are used in special circumstances		there	TH	6
75.	If you're doing big systems development,	<u>prototyping</u> is perhaps an issue for you.		prototyping	AE	7
76.	But	<u>it</u> [is] a tool that's been developed.	it=abstract entity	it [prototyping]	AE	8
77.	Again	<u>it</u> uses CASE tools.	it=abstract entity	it [prototyping]	AE	7
78.	And then of course,	<u>another way of speeding up systems development</u> [is you] buy a package.		another way of speeding up systems development	AE	7
79.	Okay, so	<u>that</u> [is] another way of doing it, which is why we focus on what do you look for when you buy a package.	that=nominal deixis	that [mentioned earlier]	TR	6
80.	Okay,	<u>another way [of speeding up systems development]</u> would be end-user development.		another way [of speeding up systems development]	AE	7

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
81.	You know, in my last company for example,	<u>it</u> was about a sixty million dollar company,	it=specific entity [my last company]	<u>it</u> [my last company]	SE	2
82.		the challenge was [[for us]] we were a global company,		<u>the challenge</u>	SE	3
83.		we only had about three hundred and fifty staff,	we=speaker plus specific others [practitioners and non-practitioners]	<u>we</u> [lecturer and colleagues]	SE	2
84.		we were very spread out	we=speaker plus specific others [practitioners and non-practitioners]	<u>we</u> [lecturer and colleagues]	SE	2
85.	so	we had to do things very cost efficiently.	we=speaker plus specific others [practitioners and non-practitioners]	<u>we</u> [lecturer and colleagues]	SE	1
86.		We had operations in Europe, America, Asia as well as Australia.	we=speaker plus specific others [practitioners and non-practitioners]	<u>we</u> [lecturer and colleagues]	SE	2
87.	Australia's where	we developed all of our software which we sold globally.	we=speaker plus specific others [practitioners and non-practitioners]	<u>we</u> [lecturer and colleagues]	SE	2

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
88.	And	<u>the challenge</u> was we had to start— ⁴²		the challenge	SE	3
89.		<u>we</u> were growing,	we=speaker plus specific others [practitioners and non-practitioners]	<u>we</u> [lecturer and colleagues]	SE	2
90.	and	<u>we</u> had to put more processes into the um budgeting and forecasting area.	we=speaker plus specific others [practitioners and non-practitioners]	<u>we</u> [lecturer and colleagues]	SE	2
91.		<u>I</u> found there was no formal budgeting or forecasting process.	I=speaker recounting experience	<u>I</u> [lecturer recounting experience]	SE	2
92.	So	<u>that</u> was one of the first things we had to do.	that=nominal deixis	<u>that</u> [mentioned earlier]	TR	3
93.	When we got the CFO on board,	<u>he</u> brought on a management accountant	he=specific actor [CFO in example]	<u>he</u> [CFO in example]	SE	2
94.	and	<u>one of his first jobs</u> was to set up, without spending a lot of money, or put in place a budgeting forecasting system.		<u>one of his first jobs</u>	SE	2
95.	So	<u>he</u> chose end-user development	he=specific actor [management accountant in example]	<u>he</u> [management accountant in example]	SE	1

⁴² Lecturer changes topic.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
96.		He was a user of Excel,	he=specific actor [management accountant in example]	he [management accountant in example]	SE	2
97.		he could do all sorts of things with pivot tables, macros and that sort of stuff.	he=specific actor [management accountant in example]	he [management accountant in example]	SE	2
98.	Not the sort of thing I enjoy, but	he really had done this in other companies.	he=specific actor [management accountant in example]	he [management accountant in example]	SE	1
99.	And	he set up a very sophisticated system,	he=specific actor [management accountant in example]	he [management accountant in example]	SE	1
100.		I [will] talk more about that later.	I=speaker [lecturer]	I [lecturer]	LE	0
101.	So	that [is] an example of speeding you know, speeding up development because you're already using.	that=nominal deixis	that [mentioned earlier]	TR	3
102.		You have to have an idea of how you can use the software which you've purchased, in this case Excel.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
103.	Sometimes	<u>we</u> [speed up development] with database software like Microsoft Access for example.	we =speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	4
104.	Sales, when I arrived in the company	<u>they</u> were unable to get information out of the existing ah financial system that they needed for sales	they=one or more specific others [former colleagues]	<u>they</u> [former colleagues]	SE	2
105.	so	<u>they</u> had one sales manager who was very familiar with Microsoft Access, had set up his own system.	they=one or more specific others [not practitioners]	<u>they</u> [former colleagues]	SE	1
106.	Trouble is	<u>it</u> didn't agree with the financials,	it=specific object [database]	<u>it</u> [database]	SE	1
107.	so	<u>the CEO</u> was very confused about that.		<u>the CEO</u>	SE	1
108.	Okay,	so those [are] examples of how you can go about speeding up development.	those=nominal deixis	<u>those</u> [mentioned earlier]	TR	3
109.	And of course all of the time we have to remember	<u>it</u> [is] all about keeping the business objectives in mind and doing things as efficiently and effectively as possible because the CEO and the CFO are concerned, and the shareholders of course, are concerned about the best	it = empty subject	<u>it</u> [empty subject]	ES	6

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		possible results in the shortest possible time,				
110.	but	they want quality, a quality product.	they=one or more generic others [not practitioners]	they [the CEO, the CFO and the shareholders]	GE	5
111.	Okay, so	that [is] a little bit of background in terms of um where you got up to last week.	that=nominal deixis	that [mentioned earlier]	TR	0
112.	So right now	you [are] in a situation, if you decide to use packaged software— ⁴³ ,	you=listeners	you [students]	LE	0
113.	and, I think	chapter eight gives you some information,		chapter eight	LE	0
114.	there's some in chapter six as well but	chapter eight talks about acquiring accounting software and the things to look out for.		chapter eight	LE	0
115.	Now, the thing to remember about acquiring in particular financials is when you acquire financial software,	you don't do that every year [because] it's too costly for the business.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4

⁴³ Lecturer changes topic.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
116.	So when you are acquiring systems that are the backbone of the organization, be it financials or part of ERP which we talked about in week one,	<u>one of the things you have to be concerned about</u> is you're going to deal with this vendor for some period of time.		<u>one of the things you have to be concerned about</u>	AE	7
117.	In fact	<u>it</u> [is] like getting married in my experience, because, the problem with acquiring software, or financial software, it's very expensive to replace and change.	it = empty subject	<u>it [empty subject]</u>	ES	7
118.	So organizations don't do that lightly which means	<u>you</u> [are] probably going to be in a situation that you're dealing with this vendor, or the supplier, for at least five, but generally ten, fifteen years, even longer.	you=generic actor(s) [practitioner]	<u>you [generic practitioner]</u>	GE	4
119.	So you need to be sure that, first	<u>you</u> want to be sure that they're viable, they're going to be around.	you=generic actor(s) [practitioner]	<u>you [generic practitioner]</u>	GE	4
120.		<u>You</u> want to have a good relationship with them,	you=generic actor(s) [practitioner]	<u>you [generic practitioner]</u>	GE	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
121.	so	you want to think very carefully about what you expect from them, and of course, what they expect from you, before you enter into any relationship.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
122.	Okay, so	[you] remember that there's a lot of experience, if you're ever in this situation in an organization, you have to choose software.	Ellipsed subject= you=listeners	[you] [students]	LE	0
123.	For example I told you	I ran a huge project, um, about fifteen years ago replacing all the manufacturing financials and distribution systems in [the multinational company] where I worked.	I=speaker recounting experience	I [lecturer recounting experience]	SE	2
124.	Where we had thirteen factories, five branches which are warehouses, and a head office, um, and	I decided we would use packaged software.	I=speaker recounting experience	I [lecturer recounting experience]	SE	2
125.		The company was using custom developed software,		the company	SE	2

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
126.	and	<u>I</u> decided there was good software in the market,	I=speaker recounting experience	I [lecturer recounting experience]	SE	2
127.	but, and	<u>I</u> was pretty sure that there would be a good fit between our requirements and the package.	I=speaker recounting experience	I [lecturer recounting experience]	SE	1
128.	But	we had to look at a number of packages	we=speaker plus specific others [practitioners and non-practitioners]	we [lecturer and colleagues]	SE	1
129.	and	this project was then, as I say a long time ago, but worth about fifteen million dollars, so a lot of money		this project	SE	2
130.	And	we were going to go from twenty users in head office, to two thousand around Australia.	we=speaker plus specific others [practitioners and non-practitioners]	we [lecturer and colleagues]	SE	2
131.	So you know,	[the project] was a] big project,	Ellipsed subject = the project	[the project]	SE	3
132.		we were going to live with our um supplier, hardware and software for a long time.	we=speaker plus specific others [practitioners and non-practitioners]	we [lecturer and colleagues]	SE	2

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
133.		<u>I</u> had to put together a checklist, of course,	I=speaker recounting experience	I [lecturer recounting experience]	SE	1
134.	well not me but	my team [had to put together a checklist], a checklist for what's important to us, what do we need in the package.		my team	SE	1
135.	Now generally what will happen when you're dealing with vendors or suppliers—⁴⁴you know the saying buyer beware, you know, if you go out to buy a house or a car,	do you believe everything the sales person says to you?	Polar: do + you = listeners	do you [students] RHET	INT	0
136.	You check it out	don't you?	Polar: don't + you = listeners	don't you [students] RHET	INT	0
137.		Would you buy a car sight unseen, without seeing it?	Polar: would + you = listeners	would you [students] RHET	INT	0
138.	No,	<u>I</u> don't think so,	I = speaker	I [lecturer]	LE	0
139.	so, and	a, a system is much more, often much more expensive than a car		a system	GE	6

⁴⁴ Lecturer changes topic.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
140.	And you would have, even if you haven't got it written down, in your mind,	<u>you</u> [would] have a checklist of things that you're looking for, right?	you = listeners	<u>you</u> [students]	LE	0
141.	Normally on major purchases	<u>that</u> [is] what you do.	that=nominal deixis	<u>that</u> [mentioned earlier]	TR	0
142.	Same thing here if you don't have the expertise in your company,	<u>you</u> can use— ⁴⁵	you=generic actor(s) [practitioner]	<u>you</u> [generic practitioner]	GE	4
143.		<u>I</u> used our auditors, KPMG,	I=speaker recounting experience	<u>I</u> [lecturer recounting experience]	SE	2
144.	and	<u>we</u> produced two volumes like this of an RFP.	we=speaker plus specific others [practitioners]	<u>we</u> [specific practitioners]	SE	2
145.		A request, [an RFP] [is] a request for proposal.		<u>a request</u> [an RFP]	GE	5
146.	And	<u>this</u> is the document that stipulates all the details of what you require for every application, whether it's general ledger, accounts receivable, manufacturing, and then in manufacturing,	this=nominal deixis	<u>this</u> [mentioned earlier]	TR	6

⁴⁵ Lecturer switches to example.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		within the master production schedule, within um job costing um and so on, order entry, um ah product management, inventory management, things like that, how we handle stock in the organization.				
147.	So	<u>it</u> [is] an important um document	it = generic entity [RFP]	<u>it</u> [RFP]	GE	6
148.		<u>that</u> [is] item two there, the request for proposal,	that=nominal deixis	<u>that</u> [mentioned earlier]	TR	0
149.	and	<u>this</u> means that when you sit down to say evaluate the vendor you have a very objective way.	this=nominal deixis	<u>this</u> [mentioned earlier]	TR	6
150.	Because	<u>they</u> might all be nice people,	they=one or more generic others [not practitioners]	<u>they</u> [vendors]	GE	4
151.	but one of them,	<u>you</u> might prefer one vendor to another because he [is] a nice guy, you know, a nice guy easy to get on with, very helpful and so on,	you=generic actor(s) [practitioner]	<u>you</u> [generic practitioner]	GE	4
152.		<u>that</u> [is] not a reason for spending, investing in a package.	that=nominal deixis	<u>that</u> [mentioned earlier]	TR	6

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
153.	So	the RFP is a very objective way of putting together all of the requirements and comparing one vendor against the other.		<u>the RFP</u>	GE	6
154.	Now	the text goes into some detail, I won't go through that of the way in which some of your requirements will be more important than others,		<u>the text</u>	LE	0
155.	so	you can weight, give more weighting to certain requirements than others.	you=generic actor(s) [practitioner]	<u>you</u> [generic practitioner]	GE	4
156.		The text talks about point scoring analysis for example,		<u>the text</u>	LE	0
157.		that [is] very common,	that=nominal deixis	<u>that</u> [mentioned earlier]	TR	7
158.		that [is] what we did.	that=nominal deixis	<u>that</u> [mentioned earlier]	TR	3
159.	So	you have a very objective way [of comparing vendors], yes they do it, ah tick, so they get a point, but in fact that point carries more weight than a feature that's not so important.	you=generic actor(s) [practitioner]	<u>you</u> [generic practitioner]	GE	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
160.	And often in systems	<u>you</u> [will] hear about mandatory— ⁴⁶	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
161.		<u>it</u> [is] a mandatory requirement	it= abstract entity	<u>it</u> [requirement]	AE	8
162.		<u>it</u> [is] desirable	it= abstract entity	<u>it</u> [requirement]	AE	8
163.	and	<u>it</u> [is] optional,	it= abstract entity	<u>it</u> [requirement]	AE	8
164.		<u>there</u> are] three sort of categories	there	<u>there</u>	TH	8
165.	and	<u>the weightings</u> are done according to that.		<u>the weightings</u>	AE	8
166.	So first thing is	<u>[you]</u> identify the potential vendors,	Ellipsed subject = you=generic actor(s) [practitioner]	<u>[you]</u> [generic practitioner]	GE	4
167.		<u>[there are]</u> lots of ways to do that.	Ellipsed subject = there	<u>[there]</u>	TH	4
168.		<u>You</u> [have] got the internet,	you=generic actor(s) [practitioner]	<u>you</u> [generic practitioner]	GE	5
169.		<u>[you]</u> do a search from the internet,	Ellipsed subject = you=generic actor(s) [practitioner]	<u>[you]</u> [generic practitioner]	GE	4

⁴⁶ Lecturer changes subject (you > it [requirement])

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
170.		that [is] one way of doing it.	that=nominal deixis	that [mentioned earlier]	TR	6
171.	The other thing is	[you] talk to other people in your industry who use packages as well, ah, colleagues in other companies in so on,	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
172.	and	the text talks about that.		the text	LE	0
173.		The second point [on the slide] [is] all about determining the evaluation criteria,		the second point [on the slide]	LE	0
174.	as I talked about	[determining the evaluation criteria is] quite a lengthy process.	Ellipsed subject = determining the evaluation criteria	[determining the evaluation criteria]	AE	7
175.		Chapter eight talks about some of the things that you need to look at.		chapter eight	LE	0
176.		This is very high level of course,	this= nominal deixis	this [mentioned earlier]	TR	7
177.	and	there [is] all the very great detail in all the applications that you need to check.		there	TH	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
178.	The other thing of course is you don't—⁴⁷if they tick the box	<u>that</u> [is] not a reason for purchase.	that=nominal deixis	that [mentioned earlier]	TR	6
179.		You [have] got to actually prove that the software does that,	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
180.	so	<u>that</u> [is] an evaluation. Okay?	that=nominal deixis	that [mentioned earlier]	TR	6
181.		You [have] got to do an evaluation process as well, when you start to select the software.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
182.		<u>The next step</u> [is] evaluation of vendors and packages.		the next step	AE	8
183.	And	<u>there</u> are certain mechanisms for doing that		there	TH	8
184.	but	<u>the evaluation</u> normally means you would have an evaluation copy.		the evaluation	AE	7
185.	Today	<u>that</u> [is] very common,	that=nominal deixis	that [mentioned earlier]	TR	7
186.	but in the old days	<u>we</u> didn't have that evaluation copy of the software.	we =speaker plus speaker others [practitioners]	we [specific practitioners]	SE	1

⁴⁷ Lecturer reformulates.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
187.	And	<u>you</u> may even try to process data through [the evaluation copy].	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
188.		That [is] a very common process if you're investing a large amount of money.	that=nominal deixis	that [mentioned earlier]	TR	6
189.	Now once you've done the evaluation, you've compared all your point scoring analysis	<u>you</u> probably get down to two vendors	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
190.	and then	<u>you</u> start to negotiate better conditions.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	5
191.	Hopefully you're in that situation [where]	<u>you</u> [have] got two that are quite close	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
192.	and	<u>[you]</u> [are] trying to work to get the least, the best result cost wise, service wise for the organization.	Ellipsed subject = you=generic actor(s) [practitioner]	[you] [generic practitioner]	GE	4
193.	So often	<u>you</u> [are] playing one off against the other.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
194.	Okay,	that [is] a very common process when you're dealing with suppliers.	that=nominal deixis	that [mentioned earlier]	TR	6

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
195.	Then of course	<u>you</u> [have] got to negotiate a contract,	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
196.	so	[there are] lots of things to be considered there, in terms of what they provide,	Ellipsed subject = there	[there]	TH	6
197.	support, you know,	<u>can</u> you ring them any time of the day anywhere, from anywhere in the world?	Polar: can + you = generic actors [practitioners]	can you [generic practitioners] RHET	INT	4
198.	If you've got problems in Germany,	<u>how</u> do the people in Germany get supported?	WH-element (specific circumstance)	WH specific circumstance [how] RHET	WH	4
199.		[There are] a lot of things that need to be considered,	Ellipsed subject = there	[there]	TH	6
200.		<u>you</u> probably would have had all of that in a checklist	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
201.	but,	these things have to go into a contract, so you understand for the money you're paying in purchasing in the product— <small>48</small>		these things	AE	6
202.	and then once you buy a package, every year	<u>you</u> pay a support fee.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	5

⁴⁸ Lecturer changes topic.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
203.		[The support fee] [is] twenty, somewhere between twenty and thirty per cent of the purchase price of the package.		[the support fee]	AE	7
204.	So for example if you're spending you know six hundred thousand dollars on software	your support, your annual support fee is two hundred thousand dollars a year.		[your support, your annual support fee]	SE	2
205.		That [is] what vendors charge.	that=nominal deixis	that [mentioned earlier]	TR	6
206.		That [is] the industry standard.	that=nominal deixis	that [mentioned earlier]	TR	6
207.		It [is] not cheap,	it = abstract entity [the support fee]	it [the support fee]	AE	7
208.	so	what are you going to get for that two hundred thousand?	WH element (abstract participant)	WH abstract participant [what] RHET	WH	7
209.	Hopefully	[you will get] upgrades to the software, right, upgrades,	Ellipsed subject = you=generic actor(s) [practitioner]	[you] [generic practitioner]	GE	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
210.	but	<u>what</u> about support—	WH element (abstract participant)	WH abstract participant [<u>what</u>] ⁴⁹ RHET	WH	6
211.		<u>how much</u> free support do you get?	WH-element (abstract participant)	WH- abstract participant [<u>how much</u>] RHET	WH	6
212.		<u>Where</u> do they draw the line to access to their knowledge base, and things like that.	WH element (abstract circumstance)	WH abstract circumstance [<u>where</u>] RHET	WH	6
213.	So	<u>the contract</u> [is] very detailed,		the contract	GE	6
214.	and as a result of negotiating the contract	<u>you</u> establish an SLA, service level agreement, in terms of you know,	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	5
215.	[If] you have a serious problem, or the software crashes, you know	<u>there</u> could be penalties to the supplier, especially if they don't fix it within a certain period of time.	there	there	TH	4
216.	And	<u>we</u> had that for example with our customers, because we had what they call mission critical software,	we=speaker plus specific others [practitioners]	we [specific practitioners]	SE	1
217.	that is	<u>our software</u> was used to run manufacturing plants,		our software	SE	3
218.	and if our software suddenly stopped, fell	<u>our customers</u> can't produce any products.		our customers	SE	2

⁴⁹ Question reformulated in the following unit

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	over, as we commonly say, suddenly,					
219.	So	<u>what</u> happens to sales and so on?	WH element (abstract participant)	WH abstract participant [<u>what</u>] RHET	WH	3
220.	So quite serious	<u>those things</u> need to be thought about.		<u>those things</u>	GE	4
221.	If you've got a serious problem,	<u>how long</u> are you going to give them to solve the problem, because you don't want to end up with a law suit,	WH-element (generic circumstance)	WH generic circumstance [<u>how long</u>] RHET	WH	4
222.	you know, down the track,	<u>nobody</u> wants that,		nobody	GE	4
223.		<u>[it]</u> gets very expensive and all sorts of other things.	it = empty subject	it [empty subject]	ES	6
224.	So	<u>the SLA</u> goes into great detail about what you've negotiated in a contract.		<u>the SLA</u>	GE	6
225.		<u>There</u> [is] also things— ⁵⁰	there	there	TH	6
226.		<u>you</u> [are] would-be accountants, if you're not already,	you=listeners	you [students]	LE	0

⁵⁰ Lecturer changes topic.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
227.	now,	one of your key duties <u>[[in the organization]]</u> [is] safeguarding assets, right.		one of your key duties	AE	7
228.	So	it [is] all about managing risk.	it = empty subject	it [empty subject]	ES	7
229.		What happens if tomorrow that supplier suddenly disappears?	WH-element (abstract participant)	WH abstract participant [what] RHET	WH	6
230.	So	part of the contract and the service level agreement is making sure you have access to the software even if the company goes out of business, because you've got to protect your interests.		part of the contract and the service level agreement	AE	7
231.	Now the interesting thing about systems as I said in week one,	the software uses data, of course,		the software	GE	6
232.		it [is] all about processing ah data and um storing it on databases.	it = empty subject	it [empty subject]	ES	6
233.		Those databases have your customer information, your product information,		those databases	GE	5
234.		what else [do they have?]	WH element (abstract participant)	WH abstract participant [what] RHET	WH	6

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
235.		[Those databases] have your] supplier information,.	Ellipsed subject [those databases]	[those databases]	GE	5
236.		[Those databases] have your] employee information	Ellipsed subject [those databases]	[those databases]	GE	5
237.		What happens if you don't have access to that?	WH-element (generic participant)	WH generic participant [what] RHET	WH	6
238.	[If] you can't use it,	you [are] out of business basically,	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
239.		so safeguarding that asset, [[and anything around it]] is a key responsibility not only of IT but of the senior managers in the organization, and particularly finance, because finance has to use the systems to report financial information.		safeguarding that asset,	AE	7
240.	Okay,	it [is] a very important area.	it= abstract entity	it [safeguarding assets]	AE	7
241.	So	finance often gets involved in this area, in negotiating a contract in particular, making sure that any risks to the business are safeguarded.		finance	GE	5

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
242.	And if you don't have the expertise internally often	your auditors will.		your auditors	GE	4
243.		They [have] got standard— ⁵¹	they=one or more generic others [not practitioners]	they [your auditors]	GE	5
244.		they [would] have standard contracts for dealing with— ⁵²	they=one or more generic others [not practitioners]	they [your auditors]	GE	4
245.	so	you [are] not on your own if you need advice,	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
246.	or of course	you can talk to a consultant.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
247.	So	[safeguarding assets] is a very important area um to manage well.	Ellipsed subject = safeguarding assets	[safeguarding assets]	AE	7
248.		The rest of week three talks about methods of developing systems.		the rest of week three	LE	0
249.		I [have] sort of recapped on that.	I=speaker [lecturer]	I [lecturer]	LE	0

⁵¹ Lecturer changes position (they've got > they'd have).

⁵² Lecturer changes topic.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
250.		We ⁵³ you talked about, and went through at length the SDLC, the System Development Life Cycle.	you=listeners	you [students]	LE	0
251.	And as I mentioned	the key purpose of that is all about keeping control, over the development process,		the key purpose of that	AE	7
252.	so	a structure, process, formal framework really helps in that area.		a structure, process, formal framework	AE	7
253.		You [have] already done those ah steps last week.	you=listeners	you [students]	LE	0
254.		This is to summarize the strengths and weaknesses of the System Development Life Cycle.	this= nominal deixis = this [slide]	this [slide]	LE	0
255.		Had you already covered this last week? (<i>Student answers</i>) Okay.	you=listeners	you [students]	LE	0
256.		We [are] in a slightly different order to the notes I know.	we= speaker plus listeners	we [lecturer and students]	LE	0
257.		This is the area I'll just recap on, the methods of developing.	this= nominal deixis	this [about to be mentioned by me]	TR	0

⁵³ Lecturer changes subject (we > you)

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
258.		<u>I</u> briefly referred to those a bit earlier.	I=speaker [lecturer]	I [lecturer]	LE	0
259.	The System Development Life Cycle, in my experience,	most organizations will follow the steps of the System Development Life Cycle,		<u>most organizations</u>	GE	4
260.	but	some steps now may be faster than others.		<u>some steps</u>	AE	7
261.	I doubt that	you [would] ever really miss any of those steps.	you=generic actor(s) [practitioner]	<u>you</u> [generic practitioner]	GE	4
262.	Very important	they [are] all done for a reason, which is what the text talks about in chapter six, ah, which you would have read prior to week three.	they=abstract entities	<u>they</u> [the steps]	AE	7
263.	However,	we [have] got to find ways of speeding things up.	we =speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	4
264.		Our CEOs, our boards, our CFOs aren't going to wait around for systems to be developed.		<u>our CEOs, our boards, our CFOs</u>	GE	5
265.		They want everything yesterday if not sooner.	they=one or more generic others [not practitioners]	<u>they</u> [our CEOs, our boards, our CFOs]	GE	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
266.		They want to pay the least possible money and get the best possible quality.	they=one or more generic others [not practitioners]	they [our CEOs, our boards, our CFOs]	GE	4
267.		<u>[That is]</u> no problem, alright?	that=nominal deixis	that [mentioned earlier]	TR	6
268.	Prototyping	the text talks about that at some length,		the text	LE	0
269.	and	it uses the analogy of when, car companies, is the best example.	it = local object [the text]	it [the text]	LE	0
270.		Any car company holder board [[for example that is making a generational or significant change in its models]] will always develop a prototype first, because you make all your mistakes with one thing,		any car company holder board [[for example that is making a generational or significant change in its models]]	GE	4
271.		you [have] got to try it out.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
272.		There [is] a lot of money that goes into making cars,	there	there	TH	6
273.		you [have] got to change a lot of the equipment around manufacturing the car and so on, if it's a big change,	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
274.	so	there [is] a lot at stake.	there	there	TH	6
275.		It [is] better to make sure that you have a mock up, or a prototype where you can generally try things out before you go too far in committing to the actual development.	it = empty subject	it [empty subject]	ES	4
276.	Now	the text talks about circumstances in which you might prototype,		the text	LE	0
277.	and it's important to understand that prototyping is not used,	it [is] one of the tools that can be used.	it = abstract entity [prototyping]	it [prototyping]	AE	7
278.	So generally if you [are] doing—⁵⁴	you have to do a very, a reasonably small development— ⁵⁵	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
279.	and let's say	a bank wants to launch a new product or a new service, okay.		a bank	SE	2
280.		It may decide to work with the marketing department of the bank just to say, how is it going to look you know, when	it = specific object or entity [a bank]	it [a bank]	SE	1

⁵⁴ Lecturer changes tense.

⁵⁵ Lecturer switches to example.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		we um launch it to our customers.				
281.		What do the screens need to look like?	= how will the screens need to look? WH element what = how (specific circumstance)	WH specific circumstance [what=how] RHET	WH	3
282.		What does the web need to look like?	= how will the web need to look? WH element what = how (specific circumstance)	WH specific circumstance [what=how] RHET	WH	3
283.	If it's a relatively small system, contained then	prototyping is quite appropriate.		prototyping	AE	7
284.	If it's a much larger system, and I'll talk about one at the break, just after the break,	that [is] probably not appropriate, um, technology.	that=nominal deixis	that [mentioned earlier]	TR	7
285.	So	it [is] a matter of [you] understanding	it = empty subject	it [empty subject]	ES	4
286.	and normally	these decisions would be taken very early in stage one of the System Development Life Cycle,		these decisions	AE	7

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
287.		which is what? (<i>Student answers</i>)	WH element (abstract participant)	WH abstract participant [which]	WH	7
288.	Yep, from my point of view,	[that is] the most important step.	that=nominal deixis	that [mentioned earlier]	TR	7
289.	[If] you get this step wrong, or you don't do this step,	you [are] going to fail.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
290.	And ah secondly, if you don't do it well	you [are] going to fail.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
291.	And	we [will] talk about that under implementation.	we = speaker plus listeners	we [lecturer and students]	LE	0
292.		The initial planning and investigation [[on a, on a technology project]] is really important.		The initial planning and investigation [[on a, on a technology project]]	AE	7
293.		You have some questions on that	you = listeners	you [students]	LE	0
294.	and	we [will] go through that as well.	we = speaker plus listeners	we [lecturer and students]	LE	0
295.	Um, so it's at that stage that	you would be taking some, already some decisions	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
296.	because you know whether this is a small, a medium or a large project you would already, if you have an experienced team, project manager, maybe a consultant around,	you would already have some idea of which approach you're going to take for development.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
297.		People with experience would already start to form an opinion in stage one.		people with experience	GE	4
298.	Okay, <u>RAD and JAD</u>	[were] briefly mentioned before and		<u>RAD and JAD</u>	AE	7
299.	As I say, please	[you] read the text for further details there,	Ellipsed subject = you = listeners [students]	[you] [students]	LE	0
300.	but	it [is] a way of um getting requirements sorted out very quickly so you can design what the users see	it = abstract entity [RAD and JAD]	<u>it</u> [RAD and JAD]	AE	7
301.	So whether	they [are] inputs or outputs— <small>56</small>	they=generic entities [requirements]	they [requirements]	GE	6

⁵⁶ Lecturer changes topic.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
302.	and generally, when, we talked about that in week one, when you start developing the system, a new system, generally	you [are] working with users by saying what information do you need to run your business?.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
303.	So	they [are] generally outputs, whether they're reports, hard copy reports or often today, on a screen.	they=generic entities [requirements]	they [requirements]	GE	6
304.	And	they [are] intensive workshops,	they = generic entity [workshops]	they [workshops]	GE	5
305.	generally	they [are] intensive workshops bringing all of the users that are relevant together	they = generic entity [workshops]	they [workshops]	GE	6
306.		[It] saves a lot of time.	it =abstract entity [this process]	it [this process]	AE	7
307.		It can be costly, because you've got to bring people in, that costs money, um,	it =abstract entity [this process]	it [this process]	AE	7
308.	but	it is a way to speed up agreement.	it =abstract entity [this process]	it [this process]	AE	7
309.	Ah, specially in my case, in the [multinational	[there] are thirteen factories, thirteen factory accountants to get agreement on how the job costing systems, their	Ellipsed subject = there	[there]	TH	2

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	company] case I talked about	needs of the job costing systems and so on, issues that they have in helping the factory manager to run effectively in the plant.				
310.	So	[workshops are] very effective	Ellipsed subject= workshops	[workshops]	GE	6
311.	and	[workshops are] very commonly used today.	Ellipsed subject= workshops	[workshops]	GE	6
312.	Even if you buy packaged software, often what'll happen is	you need to get agreement from users that the packaged software does what it needs to do.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
313.		They [will] often do workshops,	they =one or more generic others [practitioners]	they [practitioners]	GE	4
314.		they [are] called conference room pilots, CRPs.	they = generic entity [workshops]	they [workshops]	GE	6
315.	So	vendors will say we need to do a workshop with the sales people, we need representative sales people from wherever, bring them in and we need to go through the system		vendors	GE	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
316.	And	<u>they</u> [will] actually run through the software.	they =speaker plus generic others [non-practitioners]	they [vendors]	GE	5
317.	Already	<u>you</u> [have] got the software right	you = generic actor [practitioner]	you [practitioner]	GE	4
318.	but	<u>it</u> [is] a very fast way of saying yes, all those screens are fine, we don't need to change anything, oh, by the way we might need you know, three extra reports or something that don't currently come out of the system.	it = abstract entity [this process]	it [CRPs]	AE	7
319.	And	do we need to tailor the software package to our terminology, because sometimes, the terminology,	Polar: do + we [generic practitioners]	do we [generic practitioners]	INT	4
320.		every business has its own language.		every business	GE	5
321.	Even a bank, you know, so	the Commonwealth Bank may have slightly different in house, inside terminology, to the National Australia Bank for example,		the Commonwealth bank	SE	1
322.	so	<u>it</u> [is] a matter of [you] knowing the common language.	it = empty subject	it [empty subject]	ES	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
323.	So	some people call product codes product codes.		some people	GE	4
324.		Other people call them product number.		other people	GE	4
325.		Other people call them item number.		other people	GE	4
326.	And so	you have to tailor the descriptions to fit the business.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
327.	So	these are some of the things that need to be considered	these=nominal deixis	these [mentioned earlier]	TR	6
328.	and	getting everybody together like that makes it much faster.		getting everybody together like that	AE	7
329.	Rapid application development, as I said,	this is really speeding up, the, in particular, the, getting to the final product quickly, especially if you have to do programming.	this= nominal deixis	this [mentioned earlier]	TR	7
330.	And	the text gives some very good examples on CASE tools		the text	LE	0
331.		it talks about CASE tools.	it = object in local setting	it [the text]	LE	0
332.		We [have] actually used things like agile, agile methodologies.	we=speaker plus specific others [practitioners]	we [practitioners in example]	SE	2

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
333.		That [is] a whole new area in the last ten years to look at how you speed up programming.	that=nominal deixis	that [mentioned earlier]	TR	3
334.		I won't bore you with all the details,	I = speaker [lecturer]	I [lecturer]	LE	0
335.		people who work in IT need to know about that.		people who work in IT	GE	4
336.	But	you need to be aware,	you = listeners [students]	you [students]	LE	0
337.	because we were a software company, my last company,	we tried to introduce that as a project into the software development area	we=speaker plus specific others [practitioners]	we [practitioners in example]	SE	1
338.	and	it [is] so different to the way they were used to working that we had people threatening to resign.	it = empty subject	it [empty subject]	ES	3
339.		That [is] a change management issue you know when you start to change the way people work	that=nominal deixis	that [mentioned earlier]	TR	3
340.	So	it [is] not a simple process in an organization to completely change the way you do things,	it = empty subject	it [empty subject]	ES	6
341.	but	it [is] necessary because business won't wait.	it = empty subject	it [empty subject]	ES	6

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
342.		The text talks a bit about object oriented analysis and design.		the text	LE	0
343.	This is actually — ⁵⁷	you just need to be aware of the terminology.	you =listeners [students]	you [students]	LE	0
344.		Most software today is based on this		most software	GE	6
345.	and	it [has] come about especially in the last say ten years in particular.	it = abstract entity [object oriented analysis and design]	it [object oriented analysis and design]	AE	7
346.		It [has] evolved very fast, because our old fashioned way, technology, did not deal with graphics.	it = abstract entity [object oriented analysis and design]	it [object oriented analysis and design]	AE	7
347.	And now when you deal with the internet,	a lot of applications are web based.		a lot of applications	GE	6
348.		We [will] talk more and more about that this trimester, the changes in the last ten years and integration with the internet	we=speaker plus listeners	we [lecturer and students]	LE	0
349.		Things are much more visual today,	things = state of affairs	things [state of affairs]	AE	8
350.	so for example, if we're giving	it [will] be graphics, okay, and often on a screen, because he	it [specific object or entity]	it [information]	SE	1

⁵⁷ Lecturer changes subject (this > you)

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	information to the CEO, generally it's not a lot of figures on a report,	sees that first thing in the morning when they come in to work.				
351.	So	<u>it</u> [is] all about smarter ways of handling newer requirements	it = empty subject	it [empty subject]	ES	7
352.	and also	how can we make it more efficient and more effective,	WH-element (generic circumstance)	WH- generic circumstance [how] RHET	WH	4
353.	so	<u>[we are]</u> continuing to look at maintaining costs.	Ellipsed subject = we=speaker plus generic others [practitioners]	[we] [practitioners]	GE	4
354.	One of the good things about object oriented technology is	<u>it</u> lowers maintenance costs.	it = abstract entity [object oriented technology]	it [object oriented technology]	AE	7
355.		Maintenance costs [are] eighty per cent of the system life cycle cost,		maintenance costs	AE	8
356.		you would be concerned about that possibly as the CFO, as to what sort of technology is being used [unclear] because now we have lots of off-the-shelf	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		packages that you can take and use.				
357.		<u>I</u> gave two examples that I know the best,	I = speaker [lecturer]	I [lecturer]	LE	0
358.		Access [is] like a sort of a database thing, so you don't need to be a database architect		Access	SE	3
359.	and	Excel [is] where you can do lots of great things especially in the finance area and of course, packaged software.		Excel	SE	3
360.	Now I'm referring you to, this is in the text, chapter seven,	<u>this table</u> [is] very good for revision, when you come to revising for the exams.		this table	LE	0
361.		<u>It</u> summarizes basically the alternatives, options you can see.	it = specific object or entity [this table]	it [this table]	LE	0
362.		There [is] a lot of ah tools and technologies	there	there	TH	6
363.	so	<u>what you use in an organization</u> is going to vary very much.		what you use in an organization	GE	6
364.		Some organizations will have policies of we actually purchase packaged software.		some organizations	GE	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
365.	To be honest, today, unless there's a good reason for developing the system from scratch,	<u>you</u> [would] be working with packages, because it's so expensive to build systems from scratch.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
366.		People that can afford to do that are organizations like governments, all our money, right, the tax payers money,		People that can afford to do that	GE	4
367.	so	[they are] Federal government, the Medicare system, right, the national health system, the tax system, national tax,	Ellipsed subject = they =one or more specific others [government bodies]	they [government bodies]	SE	2
368.		the one I'm going to talk to you about [is] customs, bringing, ah import, importing stuff from overseas,		the one I'm going to talk to you about	LE	0
369.		[This was] a project that went horribly wrong at the end of two thousand and five.	Ellipsed subject = this = nominal deixis	this [about to be mentioned by me]	TR	3
370.		It [is] a project that is a very good example, and a very recent one.	it = specific event [example]	it [project in example]	SE	1
371.		Who else might do their own systems?	WH-element (generic participant)	WH generic participant [who else] RHET	WH	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
372.		Banks [might do their own systems] in some areas.		banks	GE	4
373.	Not all areas, for financials	<u>they</u> probably use packages.	they = one or more generic others [banks]	<u>they</u> [banks]	GE	4
374.	But in other areas	<u>they</u> probably build their own systems	they = one or more generic others [banks]	<u>they</u> [banks]	GE	4
375.		<u>Banks, insurance companies, utilities, like gas, water</u> [might build their own systems]		<u>Banks, insurance companies, utilities like gas, water</u>	GE	4
376.		<u>Telstra</u> [[for example]] would have its own billing, writes its own billing system, because they can't find that,		<u>Telstra</u>	SE	2
377.		<u>nobody else</u> has one of those.		<u>nobody else</u>	GE	5
378.	So	<u>it</u> [is] normally very large companies or government that would do custom systems today.	it = empty subject	<u>it</u> [empty subject]	ES	6
379.	I would argue very strongly in sort of general corporations that	<u>you</u> would not design systems from scratch today, too expensive.	you=generic actor(s) [practitioner]	<u>you</u> [generic practitioner]	GE	4
380.	<i>(Student asks question)</i> Yes, yes, so if you've	<u>that</u> [is] true	that = nominal deixis	<u>that</u> [mentioned earlier]	TR	6

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	got really unique requirements,					
381.	and in fact, <u>that</u> [is] how a lot of— ⁵⁸	that [is] how some packaged software started.	that = nominal deixis	<u>that</u> [mentioned earlier]	TR	6
382.	So for example, originally in manufacturing	you could only buy manufacturing software for say, companies that built, assembled products, like putting cars together.	you=generic actor(s) [practitioner]	<u>you</u> [not practitioners]	SE	2
383.	If you were a food manufacturer where it's a recipe, or like a pharmaceutical manufacturer, where you're putting ingredients in, and you produce a product and you get a certain yield,	that [is] called process manufacturing,	that = nominal deixis	<u>that</u> [mentioned earlier]	TR	2
384.		that didn't exist.	that = nominal deixis	<u>that</u> [mentioned earlier]	TR	3
385.	But eventually enough people used it that	it went from being a niche to actually— ⁵⁹ ,	it = specific entity [process manufacturing software]	<u>it</u> [process manufacturing software]	SE	1

⁵⁸ Lecturer changes topic.

⁵⁹ Lecturer changes subject (it [process manufacturing software > I])

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT OTHER QUESTIONS; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
386.	you know fifteen years ago	<u>I</u> could buy process manufacturing software.	I = speaker recounting experience [lecturer]	I [lecturer recounting experience]	SE	1
387.	So you're absolutely right, if you've got a really unique requirement,	<u>you</u> may have no choice	you=generic actor(s) [practitioner]	you [not practitioners]	GE	4
388.	but perhaps	<u>what you can do</u> is build it from components, which the text does talk about.		<u>what you can do</u>	SE	3
389.	Okay, so	<u>that</u> [is] a good checklist.	that = nominal deixis	that [mentioned earlier]	TR	6
		57:30 (<i>Seminar discussion until end of seminar</i>)				

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Appendix 3 Analysis of the auditing seminar

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
A ⁶⁰	B	C	D	E	F	G
1.	All right	<u>chapter five</u> is the chapter that actually brings everything together		chapter five	LE	0
2.	so	<u>it</u> [is] quite interesting because we're going to cover chapter five	it=empty subject	it [empty subject]	ES	0
3.	and then	<u>we</u> [are] going to break down chapter five over the next couple of weeks.	we=speaker plus listeners	we [lecturer and students]	LE	0
4.	So	<u>it</u> [is] like you get to do everything in chapter five	it=empty subject	it [empty subject]	ES	0

⁶⁰ For a description of the contents of each column see Section 5.10. Alphabetical column headings are provided for reference within that section.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
5.	and then after you've done everything then	you [have] got to break it down.	you=listeners	you [students]	LE	0
6.	So	that [is] why it's called an overview of all the elements of the audit report, okay, or the audit of the audit process because this chapter is kind of like a summary, if you like, of everything right up until about week ten.	that=nominal deixis	that [mentioned earlier]	TR	0
7.	So	it [is] going to be very interesting.	it=empty subject	it [empty subject]	ES	0
8.	Now just contrasting the accounting and	<u>the accounting staff or the management and directors</u> have the responsibility for		the accounting staff or the	GE	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	auditor's role which we discussed last week, it's important to remember that	preparing the set of accounts, okay.		management and directors		
9.	And obviously	<u>they</u> need to comply with the accounting standards,	they= one or more generic others [the accounting staff or the management and directors]	<u>they</u> [the accounting staff or the management and directors]	GE	4
10.	and then	<u>they</u> give us the financial report,	they= one or more generic others [the accounting staff or the management and directors]	<u>they</u> [the accounting staff or the management and directors]	GE	5
11.	but	<u>they</u> often give it to us in draft because when we	they= one or more generic others [the accounting staff or the	<u>they</u> [the accounting staff or	GE	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		come along and do the audit we often make changes	management and directors]	the management and directors]		
12.	and then	<u>we</u> give them the changes,	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
13.	and then	<u>they</u> produce the final report, okay.	they= one or more generic others [the accounting staff or the management and directors]	they [the accounting staff or the management and directors]	GE	5
14.	So	<u>we</u> only have the responsibility for auditing and providing an audit opinion,	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
15.		<u>it</u> [is] actually management that has that responsibility	it=empty subject	it [empty subject]	ES	6

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		of providing the accounts okay, not the auditor.			
16.	Now, whenever we talk about auditing	you [will] quickly become familiar with this concept, assertions.	you=listeners	you [students]	LE 0
17.	And	<u>the reason why we have assertions</u> is because there are different assertions relevant to different areas of the financial accounts		the reason why we have assertions	AE 7
18.	and	we try to work out the assertions that are of greater risk.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE 5
19.	For example, if I was to say to you completeness is an assertion	<u>completeness</u> means have you included everything in your accounts? = does completeness mean ...	= Polar: does + completeness	does completeness RHET	INT 7

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
20.		Completeness is more likely to be a risk for liabilities isn't it, because we're concerned that they're not going to include all the liabilities.		completeness	AE	7
21.	But	it [is] is less likely to be a risk with an asset because, with an asset, the risk is that they over-state assets, not under-state them.	it=abstract entity [completeness]	<u>it</u> [completeness]	AE	7
22.		Does <u>that</u> make sense?	= Polar: does + that	<u>does that</u> RHET	INT	7
23.	So	<u>that</u> [is] why our concern is with different assertions	that=nominal deixis	<u>that</u> [mentioned earlier]	TR	7
24.	and by focusing on different assertions,	<u>we</u> ⁶¹ [are] going to quickly identify the key risk areas.	we=speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	5

⁶¹ Use of 'we' is ambiguous (speaker plus listeners or speaker plus generic others?) but coding is based on following units.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
25.	And	<u>we</u> need to identify risk areas because that's where we want to focus our attention.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	4
26.		<u>We</u> [are] not there to test everything	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
27.	so	<u>we</u> need to work efficiently.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	4
28.	Now	<u>assertions</u> are broken up into three areas, transactions, balances and presentation and disclosure.		assertions	AE	8
29.	I think	<u>transactions and account balances</u> is the most	=[the topics] transactions and account balances	[the topics] transactions and account balances	LE	0

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
		common ones that we cover in any exams that I've seen.				
30.		Presentation disclosure is quite obvious,.	presentation disclosure	AE	7	
31.	okay, presentation disclosure	you normally know that they have forgotten to include something in the notes that should be there, okay.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
32.	So often	you can identify if the error is a presentation error.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
33.	Now	I [am] going to go through all these different types of assertions	I = speaker	I [lecturer]	LE	0
34.	but where students struggle is that, in any, in, in our	we often give you scenarios,	we=speaker plus local others [lecturers]	we [lecturers]]	LE	0

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	homework questions and in an exam environment					
35.	and from those scenarios	<u>you</u> need to determine what are the key assertions or assertion.	you=listeners	<u>you</u> [students]	LE	0
36.	So	<u>it</u> might only be one, because all the assertions are relevant	it=empty subject	<u>it</u> [empty subject]	ES	0
37.	but	<u>you</u> need to identify, depending on the scenario, which one is the most relevant, okay, and this is where students struggle.	you=listeners	<u>you</u> [students]	LE	0
38.	So	<u>it</u> [is] not a difficult area	it=empty subject	<u>it</u> [empty subject]	ES	0

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
39.	but <u>you</u> just have to be able to quickly understand what is it I'm looking at.	you=listeners	you [students]	LE	0
40.	What [is] in the question?	WH-element (local entity)	WH local entity [what]	WH	0
41.	Because am I looking at a transaction or am I looking at an account balance?	= Polar: am + I=local actor (reported speech) [student]	am I [student in reported speech] RHET	INT	0
42.	A transaction would be sales, purchases.		a transaction [in the example]	SE	2
43.	A balance sheet item would be debtors, okay, or inventory.		a balance sheet item [in the example]	SE	2
44.	So there will often be different assertions with transactions versus balance sheet items ⁶²	there	there	TH	0

⁶² Coding based on adjacent units: lecturer is referring to exam papers.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
45.	and	<u>you</u> recognising] that [is] the first step.	Ellipsed subject=you=listeners	you [students]	LE 0
46.	Once you've recognized an I looking at transactions or an I looking at balance sheet items,	<u>that</u> [is] the first step because then you know which assertions to focus on.	that=nominal deixis	that [mentioned earlier]	TR 0
47.		<u>The first lot of assertions</u> are to do with the transactions and events.		the first lot of assertions ⁶³	LE 0
48.		<u>You</u> just have to remember these.	you=listeners	you [students]	LE 0
49.		<u>There</u> [is] five under the transactions level.	there	there	TH 0

⁶³ Coding based on the use of the definite article (i.e. the first lot of assertions that we will look at).

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
50.	So, when we're looking at transactions, as an auditor,	<u>we</u> would be thinking about these assertions, occurrence, completeness, accuracy, cut-off, classification.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
51.	Completeness	<u>[you]</u> make sure that all the transactions are,	Ellipsed subject=you= generic actors [practitioners]	[you] [generic practitioner]	GE	4
52.	I mean	<u>these</u> are logical,	these = nominal deixis [these assertions on the slide]	these [assertions on the slide]	LE	0
53.		<u>[you]</u> make sure all the transactions are included.	Ellipsed subject=you= generic actors [practitioners]	[you] [generic practitioner]	GE	4
54.	Occurrence,	are the transactions real?	= Polar: are + the transactions	are the transactions RHET	INT	7

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
55.	Like you were saying	people putting in transactions at the end of the year.		people	GE	4
56.		We want to verify that they actually did occur.	we=speaker plus generic others [practitioner]	we [generic practitioners]	GE	4
57.	Cut-off,	are transactions picked up in the correct accounting period?	= Polar: are + transactions	are transactions RHET	INT	7
58.		[You] make sure that they relate to this year and not next year.	Ellipsed subject=you=generic actor [practitioner]	[you] [generic practitioner]	GE	4
59.		The other one would be accuracy, which just refers to the dollar value of those transactions being correct.	the other one=abstract entity [assertion]	the other one [assertion]	AE	7

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
60.	And	<u>the last one</u> is classification ⁶⁴ ,	the last one=abstract entity [assertion]	the last one [assertion]	LE 0
61.	okay,	are they recorded in the correct area?	= Polar: are + they	are they RHET	INT 7
62.	You know, for example, if we're dealing with inventory,	is it picked up under cost of goods sold	= Polar: is + it = generic entity [inventory]	<u>is it</u> [inventory] RHET	INT 7
63.	or	is it picked up under other expenses?	= Polar: is + it = generic entity [inventory]	<u>is it</u> [inventory] RHET	INT 7
64.		That [is] a classification error.	that=nominal deixis	that [mentioned earlier]	TR 7
65.	So, if I was to give you a scenario and give you transactions,	you [are] going to think, okay, I'm looking at a transaction.	you=listeners	you [students]	LE 0

⁶⁴ Coding based on the use of the definite article (i.e. the last one that we will look at).

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
66.		These are my key assertions,	these=nominal deixis	these [mentioned earlier]	TR 7
67.		[these are] the ones that are at risk.	these=nominal deixis	these [mentioned earlier]	TR 7
68.		Which one is most relevant?	WH element (abstract participant)	WH abstract participant [which] RHET	WH 7
69.	And	that will come through when you do the homework question this week, okay.	that=nominal deixis	that [mentioned earlier]	TR 7
70.		The balance sheet assertions are a little bit different.		the balance sheet assertions	AE 7
71.		The only one [[that is common to transactions]] is completeness, making sure		the only one [assertion][[that is common to transactions]]	AE 8

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		all assets, liabilities and equities have been included.			
72.		<u>The other assertions</u> would be existence and valuation, and rights and obligation ⁶⁵ .		LE	0
73.	Existence	<u>[you]</u> make sure those assets and liabilities do exist, okay.	Ellipsed subject=you = generic actor [practitioner]	[you] [generic practitioner]	GE 4
74.		<u>Existence</u> is more of a risk for assets isn't it, because we're not really concerned whether liabilities exist.		existence	AE 7
75.	If they're in the balance sheet,	<u>I</u> can probably take a guess that they probably do exist	I=generic actor [practitioner]	I [generic practitioner]	GE 4
76.	but	<u>the risk</u> with the assets is over-statement		the risk	AE 7

⁶⁵ Coding based on the use of the definite article (i.e. the other assertions that we will look at).

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
77.	so	<u>we</u> would test for existence to make sure they're not inflating the assets, okay.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE 5
78.		<u>The other one</u> is valuation ⁶⁶ .	the other one=abstract entity [assertion]	the other one [assertion]	LE 0
79.		<u>Valuation</u> is the dollar amount		valuation	AE 8
80.	but, when we're looking at balance sheet items,	<u>we</u> talk about valuation.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE 5
81.	When we're looking at transactions,	<u>we</u> talk about accuracy.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE 5
82.	When we're looking at transactions,	<u>I</u> talked about occurrence.	I=speaker	I [lecturer]	LE 0

⁶⁶ Coding based on the use of the definite article (i.e. the other one that we will look at).

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
83.		Occurrence is the same as existence.		occurrence	AE	8
84.		The difference is existence we're looking at, at the end of the financial year, at the balance sheet items,		the difference	AE	7
85.	so	we only talk about existence when we're looking at balance sheet accounts, not transactions, okay.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	4
86.		The other one is rights and obligations ⁶⁷ .	the other one=abstract entity	the other one [assertion]	LE	0
87.		Rights and obligations is the same as saying ownership.		rights and obligations	AE	8

⁶⁷ Coding based on the use of the definite article (i.e. the other one that we will look at).

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
88.	and obviously	<u>rights and obligations</u> [[I would say]] would be more common for assets because we want to make sure that the assets they're picking up in their accounts do actually belong to them.		rights and obligations [[I would say]]	AE	7
89.	And	<u>rights and obligations</u> is a very common assertion for inventory because with inventory it might be coming from overseas, it might be coming from another warehouse, from another, another owner,		rights and obligations	AE	7
90.	so	<u>you</u> need to look at the terms of the contract	you = generic actor [practitioner]	you [generic practitioner]	GE	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
91.		Do you have ownership when the goods are ordered	Polar: do + you=generic actor(s) [clients]	do you [generic practitioner] RHET	INT 4
92.	or	do you have ownership when the goods are in your warehouse?	you=generic actor(s) [clients]	you [generic practitioner]	GE 4
93.	So	rights and obligations is another key assertion.		rights and obligations	AE 7
94.		The last lot of assertions deal with presentation and disclosure ⁶⁸		the last lot of assertions	LE 0
95.	and	they are really a combination, occurrence and existence, accuracy evaluation, classification and completeness.	they= abstract entities	they [the last lot of assertions]	AE 7

⁶⁸ Coding based on the use of the definite article (i.e. the last lot of assertions that we will look at).

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
96.	When you go through all of these assertions,	<u>I'm</u> I [am] comfortable that the definitions are quite straight-forward.	I=speaker	<u>I</u> [lecturer]	LE	0
97.		<u>You</u> [are] not going to be asked what does completeness mean, what does occurrence mean.	you=listeners	<u>you</u> [students]	LE	0
98.	When you start to do the homework questions	<u>you</u> [will] see our questions are much more practical	you=listeners	<u>you</u> [students]	LE	0
99.	When we're looking at assertions	<u>we</u> want you to identify what is the key assertion at risk	we=speaker plus local others [lecturers]	<u>we</u> [lecturers]	LE	0
100.	and often	<u>we</u> ask you to give a procedure to test that assertion.	we=speaker plus local others [lecturers]	<u>we</u> [lecturers]	LE	0

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
101.	Procedures <u>you</u> [will] become used to as we move on, okay.	you=listeners	you [students]	LE	0
102.	So <u>you</u> [have] got your three bodies of assertions, transactions, balance sheet items, presentation and disclosure ⁶⁹ .	you=listeners	you [students]	LE	0
103.	You need to know all of them because they're all relevant	you=listeners	you [students]	LE	0
104.	but <u>you</u> need to then be able to look at a scenario and work out which is the most relevant.	you=listeners	you [students]	LE	0

⁶⁹ Coding of this and following two units based on: 1. Scope of assertions limited to 3 types selected for pedagogic purposes; and 2. 'look at a scenario' in unit 104 (i.e. scenario designed for pedagogic purposes).

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
105.	As I said, <u>this</u> is looking at audit and bringing it all together in one chapter,	this= nominal deixis	this [mentioned earlier]	TR	0
106.	and then <u>we</u> start to break it up.	we =speaker plus listeners	we [lecturer and students]	LE	0
107.	So <u>we</u> do cover assertions again and again.	we =speaker plus listeners	we [lecturer and students]	LE	0
108.	The other key words <u>[[that we've been using]]</u> is audit evidence because that's what we're trying to do.		<u>the other key words</u> <u>[[that we've been using]]</u>	LE	0
109.	We [are] trying to gather evidence to give an opinion on whether the accounts are fairly stated.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	5

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
110.	So	<u>what</u> other documentation do we look at?	WH element (generic participant)	WH generic participant [what] RHET	WH 4
111.	Well we often—⁷⁰ when we turn up to a client,	<u>they</u> [will] give us their ledgers, you know, access to the general ledger and subsidiary ledger.	they = one or more generic others [clients]	they [clients]	GE 4
112.		<u>They</u> [will] give us access to work papers like reconciliations that they do.	they = one or more generic others [clients]	they [clients]	GE 4
113.	Because often	<u>you</u> [will] find there's an accounts payable person who does reconcile purchases.	you=generic actors [practitioners]	you [generic practitioners]	GE 4
114.		<u>Somebody</u> reconciles debtors, okay.		somebody	GE 5

⁷⁰ Lecturer changes subject.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
115.	So	<u>you</u> will look at that information	you=generic actors [practitioners]	<u>you</u> [generic practitioners]	GE	4
116.	but, within that information,	<u>you</u> often break it down and go back to the source documentation as well, not for every item but for the sample that you select.	you=generic actors [practitioners]	<u>you</u> [generic practitioners]	GE	4
117.	So, if I'm looking at accounts receivable general ledger,	<u>I</u> might pick certain debtors and then ask to have a look at the sales invoices, have a look at the receipts, okay.	I=generic actor [practitioner]	<u>I</u> [generic practitioner]	GE	4
118.	If I'm looking at a bank reconciliation,	<u>I</u> might ask for bank statements.	I=generic actor [practitioner]	<u>I</u> [generic practitioner]	GE	4
119.	So	<u>we</u> re-perform some of the tasks,	we=speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
120.	and	[we] make sure that what is existing in those ledgers are correct, okay.	we=speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	4
121.		We might look at contracts, you know, especially if they've got a new contract or, or a lease that goes on for ten years.	we=speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	4
122.		[We] make sure it's been accounted for correctly in the accounts.	Ellipsed subject= we=speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	4
123.	So	we [are] gathering all this evidence	we=speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
124.	and all this evidence	<u>the way we gather it</u> is I guess— ⁷¹ ,		the way we gather it	AE	7
125.	what's the word—	<u>we</u> [are] guided through our audit program.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
126.	Because	<u>every firm</u> will have their own audit program and standard procedures which they need to adopt because that audit program then is used by all the audit team.		every firm	GE	5
127.	I mean	<u>you</u> talked about the audit team, [student name], today,	you=listener	you [student]	LE	0

⁷¹ Lecturer reformulates.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
128.	and you know the different— ⁷²	<u>there</u> [is] different people within that audit team,	there	there	TH 6
129.	well	<u>they</u> all need to be following a common set of instructions,	they=one or more generic others [different people within that audit team]	they=one or more generic others [different people within that audit team]	GE 4
130.	and	<u>that</u> is what the audit program does.	that=nominal deixis	that [mentioned earlier]	TR 7
131.		<u>The audit program</u> guides them to all look at the same sort of areas.		the audit program	AE 8
132.	So, if one person does an audit on this company and another person	<u>the techniques</u> are still the same.		the techniques	AE 7

⁷² Lecturer changes subject.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	does an audit on the other company,					
133.		<u>We</u> just talked about audit evidence.	we=speaker plus listeners	we [lecturer and students]	LE	0
134.	When you're talking about audit evidence,	<u>you</u> also need to talk about how you gather that audit evidence	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
135.	and	we have certain key words, inspect, enquire, observe, re-perform, re-calculate, confirm.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
136.		<u>I</u> can give you a bit of a short-cut.	I=speaker [lecturer]	I [lecturer]	LE	0
137.	In the next couple of weeks,	<u>we</u> [are] going to be talking about internal controls and having a look at internal controls.	we=speaker plus listeners	we [lecturer and students]	LE	0

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
138.	Often, when we give a procedure around controls,	<u>we</u> mention the words inspect, enquire or observe okay ⁷³ .	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE 0
139.	So often [in] controls testing	<u>we</u> use these key words as audit procedures, now inspect the documentation around controls regarding inventory or enquire from management.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE 0
140.		Can you see they're buzz words that we keep using?	Polar: can + you =listener	can you RHET	INT 0
141.		They [are] for internal controls.	they= abstract entities [buzz words]	they [buzz words]	AE 8
142.	These ones here, confirmation, re-	they [are] more for what we call substantive procedures.	they= abstract entities [confirmation, re-	they [confirmation, re-	AE 8

⁷³ Although 'we' appears to be inclusive, the terms 'inspect, enquire and observe' are used in auditing standard AUS810 (Auditing & Assurance Standards Board 2002).

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	calculation, re-performance,		calculation, re-performance]	calculation, re-performance]		
143.		<u>They</u> [are] procedures we specifically undertake.	they= abstract entities [substantive procedures]	they [substantive procedures]	AE	8
144.	So	<u>we</u> confirm,	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
145.		<u>we</u> might write to a debtor and ask them to confirm their balance.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	4
146.		<u>We</u> might write to the bank and ask them to confirm the bank account and the balance in that bank account.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
147.	Re-calculating,	<u>you</u> might have a look at an invoice and re-calculate the amounts.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
148.		<u>[You]</u> make sure the computer is doing it correctly, okay.	Ellipsed subject= you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
149.		<u>The other one</u> is re-performance ⁷⁴ .	one = local entity [procedure]	the other one [procedure]	LE	0
150.	If I said to you, as part of internal controls, I [am] going to look at bank reconciliations	<u>I</u> [am] going to inspect a couple of them,	I=generic actor [practitioner]	I [generic practitioner]	GE	4
151.		<u>that</u> [is] just quickly looking, isn't it?	that=nominal deixis	that [mentioned earlier]	TR	6

⁷⁴ Coding based on the use of the definite article (i.e. the other one that we will look at).

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
152.		<u>[I am]</u> making sure that there are bank reconciliations in, in existence.	Ellipsed subject = I=generic actor [practitioner]	I [generic practitioner]	GE 5
153.	But then	<u>what I might do</u> is re-perform some of the bank reconciliations in total.		what I might do	GE 6
154.		<u>That</u> becomes a substantive procedure.	that=nominal deixis	that [mentioned earlier]	TR 6
155.		<u>That [is]</u> why the key words associated with controls are inspect, enquire, observe	that=nominal deixis	that [mentioned earlier]	TR 6
156.	and [in] any procedures that we undertake specifically that are	<u>we</u> talk about re-calculating, re-performance, confirmation, analytical procedures.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE 5

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	termed substantive procedures					
157.		<u>Analytical procedures</u> is just things such as ratios where the auditor might do— ⁷⁵		analytical procedures	AE	8
158.	remember when you did [an earlier subject]	<u>you</u> had all these ratios you needed to work out like debtors' turnover ratio, inventory turnover ratio?	you=listeners [students]	you [students]	LE	0
159.		<u>They</u> [are] all called analytical procedures.	they= abstract entities	they [debtors' turnover ratio and inventory turnover ratio]	AE	8
160.		<u>You</u> might do the inventory turnover ratio for this year	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4

⁷⁵ Lecturer reformulates.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
161.	and	<u>you</u> might] compare it with last year because, as an auditor, if you see that this year's rate is worse than last year's, you might be concerned that inventory's building up and is perhaps overstated in the accounts.	Ellipsed subject = you=generic actor(s) [practitioner]	[you] [generic practitioner]	GE	4
162.		<u>Analytical procedures</u> also involve comparisons, just simply looking at something and comparing it with last year		analytical procedures	AE	8
163.	or	<u>you</u> can compare it to the industry,	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
164.	or	<u>you</u> can compare it to budgeted accounts.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
165.		There [is] many different types of analytical procedures	there	there	TH	7
166.	but	they [are] quick,	they= abstract entities	they [analytical procedures]	AE	7
167.		they [are] quick to do, okay.	they= abstract entities	they [analytical procedures]	AE	7
168.	And often in practice	a lot of companies use computers to work out those ratios, okay.		a lot of companies	GE	4
169.	Selecting audit procedures, all right,	you have to gather evidence,	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
170.		where do you start?	WH element (generic circumstance)	WH generic circumstance [where] RHET	WH	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
171.		It [is] a combination of items because the first thing is you need to identify risks	it=empty subject	it [empty subject]	ES	6
172.		Where are the risks likely to exist?	WH element (generic circumstance)	WH generic circumstance [where] RHET	WH	4
173.	Because	that [is] where you want to focus your attention.	that=nominal deixis	that [mentioned earlier]	TR	6
174.	So	<u>having an understanding of the control environment and the internal control procedures the client has</u> is a good start because, once you understand control procedures, then you know where to put your attention to		having an understanding of the control environment and the internal control procedures the client has	AE	7

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Auditing seminar

Key to transcript: Themes are marked in bold. Topical Theme is underlined.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
175.	Also	<u>is</u> it a new client?	Polar: it=generic actor	is it [generic actor] RHET	INT	4
176.		<u>Is</u> it an existing client?	Polar: it=generic actor	is it [generic actor] RHET	INT	4
177.	Because, if it's a new client,	<u>you</u> don't have a lot of that initial knowledge that you have with a, with a subsequent client	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
178.	So, within the initial audit,	<u>you</u> [are] often spending a lot more time trying to getting an understanding of the business, a knowledge of the client, key risk areas and so on.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
179.		<u>You</u> have to pull all these together to work out, you	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		know, where your focus is going to be			
180.	and	that [is] what we're going to be looking at now is breaking it up into, well what do I look at?.	that=nominal deixis	that [mentioned earlier]	TR 0
181.	And I can tell you,	you obviously start off with discussing things with the client.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE 4
182.	Doesn't matter if the client is new or an going client,	something might have changed that year that you need to know about.	something = generic entity	something	GE 4
183.	So	you always start off with your discussions.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE 4
184.		You might have a knowledge of the business or something that you've read	you=generic actor(s) [practitioner]	you [generic practitioner]	GE 4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
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Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		in the paper that is critical to your audit.				
185.	So, based on this understanding,	<u>you</u> then move on and you try to work out their control procedures, how good are they.	you=generic actor(s) [practitioner]	<u>you</u> [generic practitioner]	GE	4
186.	Because, if their control procedures are good,	<u>you</u> [are] going to do a lot more audit testing on controls.	you=generic actor(s) [practitioner]	<u>you</u> [generic practitioner]	GE	5
187.	If the control procedures are not good,	<u>you</u> [are] going to do a lot more detailed substantive testing which involved re-performance, re-calculations, analytical procedures, okay.	you=generic actor(s) [practitioner]	<u>you</u> [generic practitioner]	GE	5

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Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
188.	Because we're talking about audit evidence,	<u>you</u> [will] quickly come to understand that we often talk about sufficient appropriate audit evidence.	you=listeners	you [students]	LE	0
189.		<u>Sufficient</u> is just talking about the quantity		sufficient	AE	8
190.	and	<u>that</u> [is] very judgemental isn't it, or subjective	that=nominal deixis	that [mentioned earlier]	TR	7
191.		<u>Every firm</u> will have their own idea of what is sufficient in terms of, should I look at doing two bank reconciliations or should I do five?		every firm	GE	5
192.		<u>There</u> [is] no set procedure other than every audit firm		there	TH	6

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		will have their own requirements.			
193.	And then we also talk about appropriate,	<u>that</u> means relevant and reliable audit evidence,	that=nominal deixis	that [mentioned earlier]	TR 7
194.	because	<u>you</u> want to make sure that the, the evidence that you've gathered is of a type that actually confirms what you're looking at.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE 4
195.	For example, if I was to say to you, I asked the client for a bank statement and I'm happy with that, versus somebody who	<u>the bank balance</u> is more accurate, isn't it? Okay?		the bank balance [in the example]	SE 3

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
	says, well I got the bank statement from the client but I also got confirmation from the bank that that's					
196.	So basically	<u>the rule</u> is the more external, written evidence you can get, that's got a higher reliability than evidence which is produced verbally from the client, okay.		the rule	AE	7
197.	But it does come down to	<u>each individual auditor</u> will have their own idea of what is sufficient, what is appropriate.		each individual auditor	GE	4

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
198.	You, you'll, you [will] have to make that decision when you're giving us your answers as to, you know, sufficient, appropriate evidence.	you=listeners	you [students]	LE	4
199.	Normally what we do in exams is, you know,	we don't just say, give us any procedures.	we=speaker plus local others [lecturers]	LE	0
200.	We might say, give us two procedures or three procedures, so you know how many you need to put down.	we=speaker plus local others [lecturers]	we [lecturers]	LE	0
201.	This is the foundation of all our audit evidence-gathering techniques.	this= nominal deixis	this [information on the slide]	TR	0

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Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
202.		<u>The audit risk model</u> is what we need to focus on because our understanding of the audit risk model will determine how and what we look at as part of the audit process.		the audit risk model	AE	7
203.	Now what, if someone asks you, what's risk,	<u>what</u> [is] audit risk?	WH-element (abstract participant)	WH abstract participant [what]	WH	7
204.		Does <u>anyone</u> know without reading that?	Polar: anyone=local actor	does anyone [students]	INT	0
205.	No?	[Does] <u>anyone</u> ?	Polar: anyone=local actor	does anyone [students]	INT	0
206.	(Student answers) Exactly,	<u>who</u> [is] making the inappropriate statement?	WH-element (specific conscious participant)	WH specific conscious participant [who]	WH	4

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
207.	(Student answers) Yeah,	the risk is that, overall, we've gathered our evidence and we got it wrong,		the risk	AE	7
208.	okay, even with our evidence-gathering	something went wrong.	something = generic entity	something	GE	4
209.		We didn't gather enough	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
210.	or	we didn't do the right thing,	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
211.	and	our opinion is not correct, okay.		our opinion	AE	6
212.	Now	you can have different ⁷⁶ different degrees of	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	6

⁷⁶ Meaning equivalent to existential: i.e. there are different degrees of incorrectness

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		incorrectness because it could be just one area that was incorrect,			
213.	maybe	inventory was wrong,	inventory	GE	6
214.	or	<u>it</u> could be multiple areas	it=empty subject	ES	6
215.	and	that [is] why we have a look at different types of audit opinions towards the end of the course, okay.	that= nominal deixis	TR	0
216.	But	what it means is that we've given an inappropriate opinion on the accounts,	what it means	AE	7
217.		that [is] the risk.	that= nominal deixis	TR	7
218.	And	the, the optimum is that we try ⁷⁷	the optimum	AE	7

⁷⁷ Lecturer reformulates.

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
219.		this risk will always exist.		this risk	AE	8
220.		We can't eliminate it.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
221.	But	what we can try to do is reduce it as much as possible,		what we can try to do	GE	6
222.	and	that [is] why we need to focus on the audit risk model.	that= nominal deixis	that [mentioned earlier]	TR	6
223.	Now	the audit risk model has got three components: inherent risk, control risk, detection risk.		the audit risk model	AE	8
224.	I can let you know this much, often	inherent and control risk are looked at together because that [is] how the		inherent risk and control risk	AE	7

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
		audit risk model works, which I'll put up in a couple of minutes.				
225.	So often	<u>the inherent and control risk</u> work in the same direction and what will happen is, if inherent and control risk go one way, often detection risk goes another way.		the inherent risk and the control risk	AE	7
226.		So I [will] explain that.	I=speaker	I [lecturer]	LE	0
227.		<u>Inherent risk</u> is the risk that the accounts might be misstated due to, you know, internal or external factors.		inherent risk	AE	7
228.		[They are] outside of our control.	they= abstract entities	they [internal or external factors]	AE	8

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
229.		[They are] outside of the control of the entity.	they= abstract entities	they [internal or external factors]	AE 8
230.		[They are] more environmental characteristics, okay.	they= abstract entities	they [internal or external factors]	AE 7
231.	Maybe	the client has been susceptible to, you know, high foreign exchange		the client	SE 3
232.	or let's say you're in the airline industry,	there might be terrorism or, you know, you know, wars overseas, something that's outside of the company's control but poses a risk to their continual viability.		there	TH 3
233.		Control risk is the risk that controls that the company has will fail to pick up errors.		control risk	AE 8

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
234.	Now both inherent and control risk	<u>we</u> can't as auditors affect.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE 5
235.		<u>We</u> can't change them directly	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE 5
236.	but, with control risk	<u>we</u> can indirectly because, if we can make suggestions on how the client can improve controls, then that may have an impact, but not in a direct way.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE 4
237.	Definitely inherent risk	<u>we</u> can't change.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE 5

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
238.	Control risk	<u>we</u> can only change indirectly only if the client implements recommendations that we make.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
239.	So then	<u>we</u> have detection risk.	we=speaker plus listeners	we [lecturer and students]	LE	0
240.		Detection risk is what we can determine because that's all determined by the amount of the evidence that we gather.		detection risk	AE	8
241.	And	detection risk is the risk that the auditor will fail to give the appropriate opinion, okay.		detection risk	AE	8

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
242.	So often	<u>we</u> [will] look at inherent and control risk together	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE 4
243.	and, from that,	<u>we</u> can determine the level of detection risk.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE 5
244.	And	<u>I</u> [will] explain that a little bit more.	I=speaker	I [lecturer]	LE 0
245.		<u>This</u> is just recapping what I just said.	this= nominal deixis	this [about to be mentioned]	TR 0
246.		<u>Auditors</u> can't change inherent risk		auditors	GE 5
247.	but	<u>we</u> can change control risk indirectly because we, we are expected, under the auditing standards, to appreciate and have an	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE 4

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Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		understanding of the client's internal controls.				
248.	So, once we understand them,	<u>we</u> can give recommendations.	we =speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	5
249.	And, if the client takes them on board, then obviously	<u>we</u> can improve controls.	we =speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	4
250.	Now	<u>this</u> is the audit risk model	this=nominal deixis [the information on the slide]	<u>this</u> [the information on the slide]	LE	0
251.	and	you [will] see that inherent and control risk are looked at together.	you=listeners	you [students]	LE	0
252.	Now	[the words] inherent risk is on this side [of the model].		inherent risk	LE	0

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
253.	[the words] control risk is on that side.		control risk	LE	0
254.	So let's say <u>inherent risk</u> is high.		inherent risk	AE	7
255.	<u>There</u> [is] you know, government, maybe government has changed legislation		there	TH	3
256.	or, as I said, <u>there</u> could be something overseas that's affecting our company so we assume inherent risk is high.		there	TH	3
257.	And then <u>we</u> go and we talk to our client,	we =speaker plus specific others [practitioners in the example]	we [practitioners in the example]	SE	2
258.	and <u>we</u> find out that their controls are poor.	we =speaker plus specific others	we [practitioners in the example]	SE	1

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Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
			[practitioners in the example]			
259.		They don't really have any controls in place, okay.	they=one or more specific others [client in the example]	they [client in the example]	SE	1
260.		We [are] going to talk more about controls when we get to chapters eight and nine, okay.	we = speaker plus listeners	we [lecturer and students]	LE	0
261.	Let's assume	controls are poor.		controls	AE	7
262.	So what we're saying is, well	inherent risk is high.		inherent risk	AE	7
263.	Let's assume	control risk is high.		control risk	AE	7
264.		In the middle [of the model] is what happens to our detection risk.		in the middle [of the model]	AE	7

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Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
265.	So, if our inherent risk is high,	<u>our control risk</u> is high,		our control risk	AE	7
266.	[if our inherent risk is high]	<u>our detection risk</u> is low.		detection risk	AE	7
267.		<u>The reason</u> is if we have high inherent and control risk, we try to compensate by doing a lot more substantive testing.		the reason	AE	7
268.	By doing a lot more substantive testing,	<u>we</u> decrease our detection risk, which is a risk that the auditor will give an inappropriate opinion.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
269.		<u>Does that</u> make sense?	Polar: does + that=nominal deixis	does that RHET	INT	6
270.		<u>[You]</u> let us do the other scenario.	Ellipsed subject = you [students]	[you] [students]	LE	0

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
271.	Let's say <u>inherent and control risk</u> were, were low.		inherent and control risk	AE	7
272.	In other words, <u>they</u> [are] great,	they= abstract entities	they [inherent and control risk]	AE	7
273.	<u>they</u> [are] good,	they= abstract entities	they [inherent and control risk]	AE	7
274.	there [is] no more inherent— ⁷⁸ <u>there</u> [is] no external factors which are a problem.		there	TH	3
275.	<u>Their controls</u> are in place		their controls	SE	2
276.	and <u>they</u> [have] got good controls.	they = one or more specific others [client in the example]	they [client in the example]	SE	1
277.	Well then, if control risk is low and inherent risk is low, <u>can you</u> see detection risk becomes high?	Polar: can +you =listener	can you [student] RHET	INT	0

⁷⁸ Lecturer reformulates.

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278.		The reason <u>[[it becomes high]]</u> is because we're going to rely more on controls and less on our detailed procedures.		the reason <u>[[it becomes high]]</u>	AE 7
279.	And, because we're doing less detailed audit procedures,	<u>it</u> [is] normal that our detection risk will go up, okay.	it = empty subject	it [empty subject]	ES 7
280.	Because	<u>you</u> can't test everything	you=generic actor(s) [practitioner]	you [generic practitioner]	GE 5
281.	and	<u>you</u> have to do an efficient order, audit I should say	you=generic actor(s) [practitioner]	you [generic practitioner]	GE 4
282.	and so	<u>you</u> choose ⁷⁹	you=generic actor(s) [practitioner]	you [generic practitioner]	GE 4

⁷⁹ Lecturer reformulates.

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283.	it's like you—	you choose a formula that works to get that end result the best way possible.	you=generic actor(s) [practitioner]	you [generic practitioner]	GE	4
284.	So, if controls are good,	why don't you use them?	WH element (abstract circumstance)	WH abstract circumstance [why] RHET	WH	6
285.		That [is] what you should do, not then re-do detailed testing, okay.	that=nominal deixis	that [mentioned earlier]	TR	6
286.	So	there is an opposite relationship, an inverse relationship,		there	TH	7
287.		[you] always look at control and inherent risk and often your detection risk will be the opposite way.	Ellipsed subject = you=generic actor(s) [practitioner]	[you] [generic practitioner]	GE	4

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Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
288.	<u>It</u> won't be opposite if control and inherent risk are medium.	it= abstract entity	it [the relationship between control and inherent risk and detection risk]	AE	7
289.	Normally then	<u>detection risk</u> is medium,	detection risk	AE	7
290.	so then	<u>you</u> do a combination of everything, okay.	you=generic actor(s) [practitioner]	GE	5
291.	Business risk,	<u>we</u> cover this again next week	we = speaker plus listeners	LE	0
292.	but	<u>we</u> have to appreciate business risk so that we can work out our inherent risk because they go hand-in-hand.	we =speaker plus generic others [practitioners]	GE	4
293.	And	<u>business risk</u> is just internal and external factors that	business risk	AE	8

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	affect the viability of the entity.				
294.	<u>We</u> do talk about SWOT analysis and PEST analysis, which are tools that you've probably used before	we =speaker plus listeners	we [lecturer and students]	LE	0
295.	<u>tools</u> [[that we use]] to work out whether the business risk is high, low, medium.		<u>tools</u> [[that we use]]	AE	8
296.	<u>You</u> probably did that in [a previous subject]	you=listeners	you [students]	LE	0
297.	<u>did you</u> , the PEST and SWOT analysis? No?	Polar: did + you =listener	Polar did you [student]	INT	0
298.	<u>You</u> did it somewhere because people have told	you=listeners	you [students]	LE	0

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
299.	<i>(Student answers)</i>	<u>Which</u> one is it? <i>(Student answers)</i>	WH element (local participant)	WH local participant [which]	WH	0
300.		<u>What</u> [is] that? <i>(Student answers)</i> Okay.	WH element (local participant)	WH local participant [what]	WH	0
301.	Because I know	<u>most students</u> are, are familiar with those models when we talk about them in audit.		most students	LE	0
302.	So yeah,	<u>they</u> [are] tools that are used to work out the business risk.	they= abstract entities	they [PEST and SWAT analysis]	AE	8
303.	And obviously we, we, at the beginning of any audit,	<u>[we]</u> try to get an understanding of the client's business as well, before we do any procedures.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
304.	Because, by getting this understanding, <u>we</u> [are] going to slowly work— ⁸⁰	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	4
305.	<u>it</u> [is] like a formula—like steps.	it= abstract entity	it [PEST and SWAT analysis]	AE	7
306.	We have to work out where the risk areas are otherwise we'll just be testing anything.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	4
307.	We need direction.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	4
308.	Now, when we talk about audit tests, <u>there</u> [is] two types of tests, controls testing and substantive testing.		there	TH	8

⁸⁰ Lecturer reformulates.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
309.	Controls testing	we do when we look at control risk.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
310.	Substantive testing	we look at when we're talking about detection risk, okay.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
311.	So	<u>the more control testing you do</u> [means] the less substantive testing you do.		the more control testing you do [in the generic example]	GE	6
312.		<u>The more substantive testing you do</u> means that controls aren't that good		the more substantive testing you do [in the generic example]	GE	6
313.	so	<u>control risk</u> is high, okay.		control risk [in the generic example]	GE	6

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
314.	So	<u>the relationship</u> [[we have between inherent and control risk, and detection risk]] is also reflected by a test of control versus substantive testing		the relationship <u>[[we have between inherent and control risk, and detection risk]]</u>	AE	7
315.	because, if inherent risk and control risk is low,	<u>what</u> happens to detection risk?	WH element (abstract participant)	WH abstract participant [what] RHET	WH	6
316.		<u>[Detection risk]</u> is high, which means that we do a lot more controls testing and less substantive testing.	Ellipsed subject [detection risk in the generic example]	[detection risk] [in the generic example]	GE	6
317.	If control risk and inherent risk is high,	<u>that</u> means we, we don't, we don't rely on controls.	that=nominal deixis	that [mentioned earlier]	TR	7

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
318.		<u>We</u> want detection risk to come down, to compensate.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE 5
319.	So	<u>we</u> do a lot more substantive testing, okay.	we =speaker plus generic others [practitioners]	we [generic practitioners]	GE 4
320.	Now	<u>I</u> [am] not going to go into the types of test controls and substantive tests because you've got all these new chapters coming up ahead of you which go into detail of the different types of controls testing and substantive testing.	I=speaker	I [lecturer]	LE 0
321.	Test of control obviously	<u>the standards</u> tell us we have to have an		the standards	AE 7

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
		understanding of controls to guide us as to where to focus our audit attention.				
322.	If we find that controls are poor,	<u>we</u> [are] not going to bother with controls testing	we =speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	5
323.		<u>we</u> [are] going to move straight away onto substantive testing.	we =speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	5
324.	So it's only if control risk is low or medium that	<u>we</u> will do controls testing.	we =speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	5
325.	Apart from that,	<u>we</u> don't do any.	we =speaker plus generic others [practitioners]	<u>we</u> [generic practitioners]	GE	5

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
326.		Substantive testing [[as I said]] is looking at detection risk		substantive testing	AE	8
327.	so	<u>it</u> [is] interesting because, when we're looking at controls, we [are] not looking at dollar errors.	it = empty subject	it [empty subject]	ES	7
328.	For example,	<u>you</u> might say to me a control is that a bank reconciliation is done every month.	you=specific actor [client in example]	you [client in example]	SE	1
329.	So what I'd be looking at is, okay,	<u>I</u> [am] going to go and enquire whether a bank reconciliation has been done.	I=specific actor [practitioner in the example]	I [practitioner in the example]	SE	2
330.		[You] look at my key words,	you=listener	you [students]	LE	0

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
331.		I [am] going to inspect the bank reconciliations and make sure that it happens.	I=specific actor [practitioner in the example]	I [practitioner in the example]	SE 1
332.		I [am] not really looking for errors at this point.	I=specific actor [practitioner in the example]	I [practitioner in the example]	SE 1
333.	If I re-perform the bank reconciliations,	<u>that</u> [is] a substantive test	that=nominal deixis	that [mentioned earlier]	TR 3
334.	and	<u>that</u> [is] when I am concerned about the dollar amounts and if there's errors, you know, in terms of dollars.	that=nominal deixis	that [mentioned earlier]	TR 3

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
335.	But, when I'm talking about controls ⁸¹ ,	<u>I</u> [am] only looking at whether the control exists, whether it's effective and whether it's applied throughout the whole period.	I=generic actor [practitioner in the example]	I [generic practitioner]	GE	5
336.	You see	<u>I</u> [am] not focusing on dollar, dollar values.	I=generic actor [practitioner in the example]	I [generic practitioner]	GE	5
337.	It's only when I'm looking at substantive testing that	<u>I</u> [am] looking at these dollar amounts.	I=generic actor [practitioner in the example]	I [generic practitioner]	GE	5
338.		<u>There</u> are two types of substantive testing		there	TH	8

⁸¹ 'When I'm talking about controls' (i.e. in general) marks a shift to GENERIC ACTORS AND ENTITIES.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
339.	and	<u>we</u> cover all this when we look at chapter ten.	we=speaker plus listeners	we [lecturer and students]	LE	0
340.		<u>There</u> is analytical procedures		there	TH	8
341.	and	<u>[there is]</u> tested detail.	Ellipsed subject [there]	[there]	TH	8
342.		<u>Analytical procedures</u> are the most basic because, as I said to you, analytical procedures are just doing ratios, you know, comparisons and so on.		analytical procedures	AE	7
343.	So, when detection risk is high because you're happy to do less substantive testing, because you're comfortable	<u>you</u> do a lot more analytical procedures because they're quick.	you=specific actor [practitioner in example]	you [practitioner in example]	SE	1

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	your controls are good,					
344.	If controls are poor and control risk is high	<u>you</u> do a lot more detailed testing where you look at a lot more transactions and a lot more account balances, okay.	you=specific actor [practitioner in example]	<u>you</u> [practitioner in example]	SE	1
345.	And	<u>we</u> cover all this when we look at substantive tests in, in greater detail, in chapter ten.	we=speaker plus listeners	<u>we</u> [lecturer and students]	LE	0
346.		<u>You</u> will get some questions on these areas on, in chapter five	you= listeners	<u>you</u> [students]	LE	0
347.	but	<u>we</u> do then expand on them as we move on, okay.	we=speaker plus listeners	<u>we</u> [lecturer and students]	LE	0

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
348.	So	<u>tests of detail</u> are made up of two parts, transactions and balances,		tests of detail	AE	8
349.	because obviously, if you've got an account balance,	<u>it</u> [has] got transactions going through it.	it =generic entity [account balance]	it [account balance]	GE	6
350.	So what I might do is	<u>I</u> might say, well look I want to go through the aged debtors' listing and pick some debtors, and check that those debtors are correct.	I=specific actor [practitioner in the example]	I [practitioner in the example]	SE	1
351.	So, if I confirm the balance,	<u>I</u> might write to the, to the debtor and ask them to confirm that their balance is what's in the accounts.	I=specific actor [practitioner in the example]	I [practitioner in the example]	SE	1

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
352.		<u>I</u> would also look at subsequent receipts.	I=specific actor [practitioner in the example]	I [practitioner in the example]	SE 1
353.		[You] have a look at what they've paid because what they've paid is a good indicator of whether they've paid the amount that was outstanding.	Ellipsed subject=you= generic actor [practitioner]	you [generic practitioner]	GE 4
354.	And	<u>subsequent receipts</u> I'm talking about after the balance date, okay.		subsequent receipts	AE 8
355.	But then I might, but then	<u>I</u> might go more detailed and say, well I've verified the account balance but I want to go back and pick some transactions.	I=specific actor [practitioner in the example]	I [practitioner in the example]	SE 1

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
356.	Because	<u>what</u> [is] debtors made up of?	WH-element (abstract participant)	WH abstract participant [what] RHET	WH 7
357.		[Debtors is made up of] sales and receipts.	Ellipsed subject= debtors	[debtors]	AE 8
358.	So then	<u>I</u> might go and look at specific sales invoices, specific cash receipts.	I=specific actor [practitioner in the example]	I [practitioner in the example]	SE 1
359.	So	<u>the level of substantive testing</u> is determined by the detection risk.		the level of substantive testing	AE 7
360.	Remember,	<u>low detection risk</u> only comes about by doing a lot of substantive testing, okay.		low detection risk	AE 7
361.	And	<u>you</u> do a lot of substantive testing if your controls aren't that good, okay	you=generic actor [practitioner]	you [generic practitioner]	GE 5

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
362.	Using the work of an expert, you'll find that, as part of the audit function,	<u>we</u> can use the work of an expert.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE 4
363.		<u>You</u> can also use, as we said, the work of an internal auditor.	you=generic actor [practitioner]	you [generic practitioner]	GE 4
364.		<u>You</u> might also use another audit firm overseas, especially if you can't do the work because you're here and you're, you know, they might have a subsidiary company in the US.	you=generic actor [practitioner]	you [generic practitioner]	GE 4
365.	Whether you're using an internal auditor or an	<u>it</u> [is] all the same.	it = empty subject	it [empty subject]	ES 6

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	expert, or another firm,					
366.		You, you have the, <u>you</u> have the responsibility on the audit,	you=generic actor [practitioner]	you [generic practitioner]	GE	5
367.		<u>it</u> doesn't matter if you've engaged an expert.	it = empty subject	it [empty subject]	ES	6
368.	Now	<u>an expert</u> isn't engaged all the time,		an expert	GE	5
369.		<u>it</u> [is] where it's required because you don't have the applicable knowledge.	it = empty subject	it [empty subject]	ES	6
370.	For example, let's say	<u>you</u> [have] got intangible assets.	you=specific actor [practitioner in example]	you [practitioner in example]	SE	2
371.		<u>They</u> [are] quite specialised like good will or patents.	they= specific object [intangible assets]	they [intangible assets]	SE	2

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
372.		You might get an expert in to give you a valuation of that.	you=specific actor [practitioner in example]	you [practitioner in example]	SE 1
373.	So	we don't just use experts for looking at simple things	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE 4
374.		It [is] obviously a task that we can't do	it= abstract entity	it [valuing intangible assets]	AE 7
375.	and	it costs money	it= generic entity	it [valuing intangible assets]	AE 7
376.	so	we want make sure that we don't always say, use experts because you won't be very popular with the client, you know.	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE 4
377.	So	there might be inventory,		there	TH 3

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
378.	let's say	<u>you</u> [are] doing an order of a mining company.	you=specific actor [practitioner in example]	you [practitioner in example]	SE 2
379.	Your junior and your senior, and your manager,	<u>they</u> might not have the ability to audit that type of inventory	they=one or more specific others [your junior and your senior and your manager in the example]	they [your junior and your senior and your manager in the example]	SE 1
380.	so	<u>you</u> might need an expert.	you=specific actor [practitioner in example]	you [practitioner in example]	SE 1
381.	The main thing is that, even if you engage an expert,	<u>you</u> have the end responsibility.	you=generic actor [practitioner]	you [generic practitioner]	GE 4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
382.	That audit opinion ⁸² <u>you</u> can't say, well I relied on the expert so I don't have any responsibility, because you need to go through a few steps.	you=specific actor [practitioner in example]	<u>you</u> [practitioner in example]	SE	1
383.	You need to check the expert's qualifications	you=generic actor [practitioner]	<u>you</u> [generic practitioner]	GE	4
384.	[You] make sure they're independent because they have to be independent from the client just as much as you need to be ⁸³ .	Ellipsed subject=you =generic actor [practitioner]	<u>[you]</u> [generic practitioner]	GE	4
385.	[You] make sure they have expertise and also review their work.	Ellipsed subject=you =generic actor [practitioner]	<u>[you]</u> [generic practitioner]	GE	4

⁸² Coding based on use of 'that' (i.e. the audit opinion in the example in units 378-380).

⁸³ Stage 2 category of units based on use of imperatives (= you must make sure they're independent; you must make sure they have expertise; you must check their work).

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
386.		[You] check their work.	Ellipsed subject= <u>you</u> =generic actor [practitioner]	[you] [generic practitioner] GE	
387.	Because	<u>you</u> need to have that comfort that you're happy with what they've done.	you=generic actor [practitioner]	you [generic practitioner] GE	4
388.	So, and that's what this is saying here,	[you] make sure that you go through these steps.	Ellipsed subject= <u>you</u> =generic actor [practitioner]	[you] [generic practitioner] GE	4
389.	It's so important because	<u>you</u> have the responsibility on the audit, regardless of engaging an expert.	you=generic actor [practitioner]	you [generic practitioner] GE	4
390.	So	<u>you</u> need to be comfortable that they have the independence, the competence and that you actually check their work.	you=generic actor [practitioner]	you [generic practitioner] GE	4

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
391.		The same [rule] will apply, as I said, using another auditor,		the same [rule]	AE	7
392.	and	<u>the most common situation</u> would be is if you've got a parent company here and you've got a subsidiary overseas.		the most common situation	AE	7
393.	And	it [is] impossible for you and your audit team to fly overseas and do, do the audit.	it=empty subject	it [empty subject]	ES	7
394.		You can engage another firm	you=specific actor [practitioner in example]	you [practitioner in example]	SE	2

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.
Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
395.	but	<u>you</u> have got to go through the same steps, okay.	you=specific actor [practitioner in example]	you [practitioner in example]	SE	1
396.	And	the steps are, as you can see, very similar.		the steps	AE	7
397.		There [is] different auditing standards.		there	TH	8
398.		There [is] actually an auditing standard on an expert.		there	TH	7
399.		There [is] an auditing standard on an internal auditor		there	TH	8
400.	and	there [is] an auditing standard on using the work of another auditor, okay.		there	TH	8

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
401.		We have auditing standards on all these areas	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE 5
402.	but what's interesting from your point of view is	<u>it</u> [is] easy because the same requirements apply ⁸⁴ .	it=empty subject	it [empty subject]	ES 6
403.	Whether it's an expert, whether it's an outside auditor,	<u>you</u> [have] got to go through the same procedures, making sure they have the competence, experience, independence, and that you check their work papers.	you=generic actor [practitioner]	you [generic practitioner]	GE 4
404.	Work papers,	<u>work papers</u> are like the, they're our evidence.		work papers	GE 5

⁸⁴ Use of 'it' is ambiguous, but coding based on subsequent unit.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript		Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
405.	<u>They</u> ⁸⁵ when we start off on an audit,	we have a program	we=speaker plus generic others [practitioners]	we [generic practitioners]	GE	5
406.	and in the program	<u>it</u> says—you know—we've got to gather this information on the bank account, this information on receivables, this information on liabilities.	it = abstract entity [the program]	it [the program]	AE	8
407.	And so	your folder grows and grows, and grows.		your folder	GE	5
408.	And then	what you've got in there is all supporting documentation.		what you've got in there	GE	6

⁸⁵ Lecturer changes subject.

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
409.		<u>You</u> have work papers within work papers, schedules, reconciliations.	you=generic actor [practitioner]	you [generic practitioner]	GE	5
410.	And then	<u>you</u> [have] also got like a, a draft trial balance, which is I guess indexed back to all the work papers because you want to make sure that all your trial balance, which is— ⁸⁶	you=generic actor [practitioner]	you [generic practitioner]	GE	4
411.	you know	<u>the trial balance</u> is made up of all your accounts		the trial balance	AE	8
412.		<u>You</u> want to make sure that you've ticked off every one and that you can verify what	you=generic actor [practitioner]	you [generic practitioner]	GE	4

⁸⁶ Lecturer changes subject.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
	evidence you've gathered on each of those items, okay.				
413.	Now <u>the working paper file</u> can be made up of current and permanent information.		the working paper file	GE	6
414.	<u>Current information</u> is information that's relevant just for the audit that we've done this year.		current information	GE	5
415.	<u>Permanent information</u> could be things like, if they've taken out a contract or a lease that goes over a number of years,		permanent information [in the example]	SE	3
416.	you might want to keep that on hand so you can refer to	you=specific actor [practitioner in the example]	you [practitioner in the example]	SE	1

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category	
		it again next year when you're checking things.				
417.	So	you don't have to keep going back to the client asking for the same document, okay.	you=specific actor [practitioner in the example]	you [practitioner in the example]	SE	1
418.	Shareholdings,	you might want to keep that in a permanent file because that will be something that would also be relevant for the next year.	you=generic actor [practitioner]	you [generic practitioner]	GE	4
419.		<u>So anything [[that you need to refer to on ongoing basis]]</u> goes into the permanent file,		anything <u>[[that you need to refer to on ongoing basis]]</u>	GE	6
420.		<u>everything else</u> stays in current gets filed away.		everything else	GE	6

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
421.	The working paper file, as I said,	<u>what's normally included</u> is your planning, your programming.		what's normally included	GE 6
422.		<u>You</u> [are] talking about your, what you've done with control procedures.	you=generic actor [practitioner]	you [generic practitioner]	GE 5
423.		<u>You</u> document all your audit evidence,	you=generic actor [practitioner]	you [generic practitioner]	GE 5
424.	and	<u>you</u> make sure always at the completion of the audit that you've ticked off every item and that every item is supported with some schedule.	you=generic actor [practitioner]	you [generic practitioner]	GE 4
425.	Obviously	<u>some items</u> might only have a little bit of information.		some items	GE 6

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.
Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
426.	Let's say, for example,	you [are] looking at petty cash.	you=specific actor [practitioner in example]	you [practitioner in example]	SE 2
427.	Well	you might just say, I've counted the petty cash and it agrees with the trial balance, just one line.	you=specific actor [practitioner in example]	you [practitioner in example]	SE 1
428.	But, obviously, when you're looking at debtors, creditors	you [are] going to have a lot more financial information that you've gathered, okay.	you=generic actor [practitioner]	you [generic practitioner]	GE 4
429.		You want to make sure that that trial balance, all those items have been verified to some point that you're comfortable with.	you=generic actor [practitioner]	you [generic practitioner]	GE 4

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
430.	I can't tell you how much to check because that's all dependent on the auditor's judgement.	I=speaker	I [lecturer]	LE	0
431.	Work papers need to be held for seven years.		work papers	GE	6
432.	It [is] a long time	it=empty subject	it [empty subject]	ES	6
433.	so you [have] got to find some good storage because you're going to put these all away for seven years,	you=generic actor [practitioner]	you [generic practitioner]	GE	4
434.	that [is] how far back they can actually come and ask you for this information.	that= nominal deixis	that [mentioned earlier]	TR	6
435.	You don't have any obligation to give your work papers to another auditor.	you=generic actor [practitioner]	you [generic practitioner]	GE	5

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
436.	Let's say that they decide to appoint another auditor,	<u>you</u> don't need to give that information	you=specific actor [practitioner in the example]	SE	1
437.	and	<u>you</u> shouldn't even show the client your work papers because you don't want them to be aware of what procedures you undertake, because that could jeopardise the integrity of the, of the evidence going forward, okay.	you=specific actor [practitioner in the example]	SE	1
438.	So	<u>those audit work papers</u> are purely the auditor's records ⁸⁷ .	those audit work papers [in the example]	SE	3

⁸⁷ Coding based on use of 'those', i.e. those work papers in the example in units 436-437.

Key to preliminary categories: LE LOCAL ENTITIES; SE SPECIFIC ENTITIES; GE GENERIC ENTITIES; AE ABSTRACT ENTITIES; TR TEXT REFERENCE; WH WH- INTERROGATIVES; INT INTERROGATIVES; TH EXISTENTIAL *THERE*; ES EMPTY SUBJECT.

Preliminary categories are described in Chapter 6.

Auditing seminar

Key to transcript: Themes are marked in bold. Topical Theme is underlined>.

Unit	Transcript	Basis for preliminary coding	Topical Theme	Preliminary category	Stage 2 category
439.	[<u>We</u> have] got about a fifteen minute early mark today <i>^Farewells students^</i>	we=speaker plus listeners	we [lecturer and students]	LE	0

Key to Stage 2 categories: 0 LOCAL ENTITIES; 1 unpacking SPECIFIC ENTITIES; 2 SPECIFIC ENTITIES; 3 packing SPECIFIC ENTITIES; 4 unpacking GENERIC ENTITIES; 5 GENERIC ENTITIES; 6 packing GENERIC ENTITIES; 7 unpacking ABSTRACT ENTITIES; 8 ABSTRACT ENTITIES.

Stage 2 categories are described in Chapter 6.

Appendix 4 Stage 1: Preliminary categorization of topical Themes in the management accounting seminar

This Appendix lists all nominal groups chosen as topical Theme in the management accounting seminar. These are identified in Column E of Appendix 1. In this Appendix, topical Themes are grouped according to the preliminary categories outlined in Chapter 6.

Within each category topical Themes are listed in the order that they appear in the transcript in Appendix 1. They are numbered within each category so that the total number of topical Themes in each preliminary category can be cross-referenced with Figure 6.15 in Chapter 6.

1. Topical Themes coded as LOCAL ENTITIES in the management accounting seminar

44 references coded

1. [you] [students]
2. I [lecturer]
3. [you] [students]
4. they [textbook authors] [=the book]
5. we [lecturer and students]
6. we [lecturer and students]
7. [this] [word on the whiteboard]
8. we [lecturer and students]
9. the key [[with this slide]]
10. we [lecturer and students]
11. we [lecturer and students]
12. we [lecturer and students]
13. the second [method]
14. I [lecturer]
15. we [lecturer and students]
16. we [lecturer and students]
17. you [students]
18. the key
19. I [lecturer]
20. you [students]
21. I [lecturer]
22. you [students]
23. you [students]
24. we [lecturer and students]
25. we [lecturer and students]
26. I [lecturer]
27. I [lecturer]
28. we [lecturer and students]
29. you [students]
30. you [students]
31. we [lecturer and students]
32. the first [measure]
33. we [lecturer and students]
34. you [students]
35. you [students]
36. you [students]

37. we [lecturer and students]
38. our second type of measure
39. you [student]
40. you [students]
41. a couple [of you] [students]
42. the textbook
43. I [lecturer]
44. [you] [students]

2. Topical Themes coded as SPECIFIC ENTITIES in the management accounting seminar

- 29 references coded
1. department B
 2. department A
 3. they [department A in the example]
 4. the transfer price
 5. department A
 6. department B
 7. [their revenue⁸⁸]
 8. [their expenses⁸⁹]
 9. [their revenue⁹⁰]
 10. I [practitioner in the example]
 11. I [practitioner in the example]
 12. I [practitioner in the example]
 13. [my department A manager in the example]
 14. [my department B manager in the example]
 15. they [department manager A or B in the example]
 16. I [manager in the example]
 17. department A
 18. I [manager in the example]
 19. I [department manager B in the example]
 20. I [manager in the example]
 21. I [manager in the example]
 22. [I] [manager in the example]
 23. the net difference [in the example]
 24. they [managers in the example]
 25. the buying department A
 26. department A
 27. I [practitioner in the example]
 28. I [practitioner in the example]
 29. I [practitioner in the example]

⁸⁸ As noted in transcript 'their revenue' coded as SPECIFIC ACTORS AND ENTITIES as possessive pronoun limits the entity 'revenue' to the scope of the example.

⁸⁹ See previous footnote (their expenses)

⁹⁰ See above footnotes (their revenue).

3. Topical Themes coded as GENERIC ENTITIES in the management accounting seminar

37 references coded

1. [you] generic practitioner
2. they [generic manager]
3. the individual manager
4. they [senior management]
5. we [generic practitioners]
6. that decision [[about how much the mark up is]]
7. we [generic practitioners]
8. the external market
9. [the external market]
10. it [the external market]
11. I [generic practitioner]
12. you [generic practitioners]
13. we [generic practitioners]
14. machinery
15. I [generic practitioner]
16. I [generic manager]
17. I [generic manager]
18. I [generic manager]
19. I [generic manager]
20. I [generic manager]
21. the key action [[that people will make]]
22. I [generic manager]
23. I [generic manager]
24. my manufacturing efficiency
25. you [generic practitioner]
26. we [generic practitioners]
27. they [management]
28. [they] [management]
29. I [generic owner of a company]
30. I [generic prospective owner of a company]
31. you [generic practitioner]
32. I [generic practitioner]
33. I [generic practitioner]
34. your imputed interest rate
35. [your imputed interest rate]
36. [your imputed interest rate]
37. your return

4. Topical Themes coded as ABSTRACT ENTITIES in the management accounting seminar

57 references coded

1. transfer pricing
2. a transfer price
3. the key to a transfer price
4. it [transfer price]
5. it [responsibility accounting]
6. it [transfer pricing]
7. it [transfer pricing]
8. it [transfer pricing]
9. it [transfer pricing]
10. what it should promote [[then]]
11. [the key to decentralisation]
12. [the key to decentralisation]
13. transfer pricing
14. they [general principles or policies around transfer pricing]
15. the negotiated price
16. [the negotiated price]
17. our transfer price
18. it [outlay cost]
19. our opportunity cost
20. the first [element]
21. the second [element]
22. [the formula]
23. our invested capital
24. [invested capital]
25. our return on investment
26. the type of measure [[we have]]
27. it [the ratio]
28. it [return on investment]
29. it [return on investment]
30. ROI
31. some of the negatives [negative implications]
32. this measure
33. the advantage
34. [this measure]
35. our imputed interest rate
36. it [the percentage return]
37. it [the percentage return]
38. they [the bank rate of interest and the percentage return]
39. the bank rate of interest
40. it [the bank rate of interest]
41. the difference
42. it [residual income]
43. it [residual income]
44. it [residual income]
45. the key advantage

46. the limitations
47. the key one
48. those two measures
49. one [measure]
50. the formula
51. A WACC
52. what it's saying
53. it [this formula]
54. it [this formula]
55. the key difference
56. they [our weighted average and our imputed interest rate]
57. they [our weighted average and our imputed interest rate]

5. Topical Themes coded as TEXT REFERENCE in the management accounting seminar

- 32 references coded
1. [that] [mentioned earlier]
 2. that [mentioned earlier]
 3. this [mentioned earlier]
 4. that [mentioned earlier]
 5. that [mentioned earlier]
 6. [that] [mentioned earlier]
 7. [that] [mentioned earlier]
 8. [this] [mentioned earlier]
 9. that [mentioned earlier]
 10. this [mentioned earlier]
 11. that [mentioned earlier]
 12. that [mentioned earlier]
 13. this [mentioned earlier]
 14. this [mentioned earlier]
 15. this [mentioned earlier]
 16. that [mentioned earlier]
 17. that [mentioned earlier]
 18. that [mentioned earlier]
 19. this [about to be mentioned]
 20. that [mentioned earlier]
 21. these [mentioned earlier]
 22. those [mentioned earlier]
 23. these [mentioned earlier]
 24. this [mentioned earlier]
 25. these [mentioned earlier]
 26. this [mentioned earlier]
 27. that [mentioned earlier]
 28. that [mentioned earlier]
 29. this [mentioned earlier]
 30. this [about to be mentioned]
 31. that [mentioned earlier]
 32. these [mentioned earlier]

6. Topical Themes coded as WH- INTERROGATIVES in the management accounting seminar

53 references coded

1. WH abstract participant [what] RHET
2. WH local circumstance [where] RHET
3. WH generic conscious participant [who] RHET
4. WH generic conscious participant [who] RHET
5. WH abstract participant [what]
6. WH specific circumstance [how]
7. WH specific circumstance [where]
8. WH specific circumstance [where]
9. WH specific circumstance [where]
10. WH specific circumstance [where]
11. WH abstract participant [what]
12. WH abstract circumstance [how] RHET
13. WH abstract circumstance [why] RHET
14. WH- abstract participant [how much]
15. WH abstract participant [how much]
16. WH specific conscious participant [who] RHET
17. WH specific conscious participant [who] RHET
18. WH specific circumstance [how]
19. WH specific circumstance [how]
20. WH abstract participant [what]
21. WH local object [what]
22. WH specific circumstance [how]
23. WH specific circumstance [how]
24. WH specific circumstance [how]
25. WH abstract circumstance [what =how]
26. WH abstract circumstance [what =how]
27. WH abstract circumstance [why]
28. WH abstract circumstance [why]
29. WH abstract participant [what]
30. WH abstract circumstance [in what way = how]
31. WH abstract circumstance [why]
32. WH abstract participant [what]
33. WH abstract participant [what]
34. WH generic circumstance [how] RHET
35. WH abstract participant [what][price] RHET
36. WH abstract participant [how much=what price] RHET
37. WH abstract participant [what] RHET
38. WH abstract participant [what] RHET
39. WH generic circumstance [why] RHET
40. WH generic circumstance [how well] RHET
41. WH generic circumstance [how] RHET
42. WH generic circumstance [what=how]
43. WH abstract circumstance [what=how]
44. WH generic circumstance [how]
45. WH abstract participant [what]

46. WH abstract participant [how much]
47. WH local participant [who]
48. WH abstract participant [what] RHET
49. WH abstract participant [what] RHET
50. WH abstract circumstance [what=how]
51. WH abstract participant [what] RHET
52. WH abstract circumstance [how] RHET
53. WH abstract participant [what behaviour] RHET

7. Topical Themes coded as OTHER QUESTIONS in the management accounting seminar

- 12 references coded
1. can I [generic practitioner] RHET
 2. is there [existential] RHET
 3. is there [existential] RHET
 4. do we [generic practitioners] RHET
 5. can anyone [students]
 6. [will][my return on investment]
 7. [will][my return on investment]
 8. [can][I] [generic owner of a company]
 9. can you [student]
 10. are you [students]
 11. have you [students]
 12. has everyone [students]

8. Topical Themes coded as EXISTENTIAL *THERE* in the management accounting seminar

- 7 references coded
1. there
 2. there
 3. [there]
 4. there
 5. there
 6. there
 7. there

9. Topical Themes coded as EMPTY SUBJECT (IT) in the management accounting seminar

- 4 references coded
1. it [empty subject]
 2. it [empty subject]
 3. it [empty subject]
 4. it [empty subject]

Appendix 5 Stage 1: Preliminary categorization of topical Themes in the information systems seminar

This Appendix lists all nominal groups chosen as topical Theme in the information systems seminar. These are identified in Column E of Appendix 2. In this Appendix, topical Themes are grouped according to the preliminary categories outlined in Chapter 6.

Within each category topical Themes are listed in the order that they appear in the transcript in Appendix 2. They are numbered within each category so that the total number of topical Themes in each preliminary category can be cross-referenced with Figure 6.15 in Chapter 6

1. Topical Themes coded as LOCAL ENTITIES in the information systems seminar

54 references coded

1. you [students]
2. [you] [students]
3. part one of systems development planning
4. you [students]
5. you [students]
6. they [text books]
7. the one we use
8. some [texts]
9. [you] [students]
10. we [lecturer and students]
11. we [lecturer and students]
12. we [lecturer and students]
13. we [lecturer and students]
14. the text
15. I [lecturer]
16. I [lecturer]
17. you [students]
18. chapter eight
19. chapter eight
20. [you] [students]
21. I [lecturer]
22. you [students]
23. the text
24. the text
25. the text
26. the second point [on the slide]
27. chapter eight
28. you [students]
29. the rest of week three
30. I [lecturer]
31. you [students]
32. you [students]
33. this [slide]
34. you [students]
35. we [lecturer and students]
36. I [lecturer]

37. the text
38. it [the text]
39. the text
40. we [lecture and students]
41. you [students]
42. we [lecture and students]
43. [you] [students]
44. the text
45. it [the text]
46. I [lecturer]
47. you [students]
48. the text
49. you [students]
50. we [lecturer and students]
51. I [lecturer]
52. this table
53. it [this table]
54. the one I'm going to talk to you about

2. Topical Themes coded as SPECIFIC ENTITIES in the information systems seminar

- 59 references coded
1. we [specific practitioners]
 2. we [specific practitioners]
 3. actual software programs
 4. it [my last company]
 5. the challenge
 6. we [lecturer and colleagues]
 7. we [lecturer and colleagues]
 8. we [lecturer and colleagues]
 9. we [lecturer and colleagues]
 10. we [lecturer and colleagues]
 11. the challenge
 12. we [lecturer and colleagues]
 13. we [lecturer and colleagues]
 14. I [lecturer recounting experience]
 15. he [CFO in example]
 16. one of his first jobs
 17. he [management accountant in example]
 18. he [management accountant in example]
 19. he [management accountant in example]
 20. he [management accountant in example]
 21. he [management accountant in example]
 22. they [former colleagues]
 23. they [former colleagues]
 24. it [database]
 25. the CEO
 26. I [lecturer recounting experience]
 27. I [lecturer recounting experience]

28. the company
29. I [lecturer recounting experience]
30. I [lecturer recounting experience]
31. we [lecturer and colleagues]
32. this project
33. we [lecturer and colleagues]
34. [the project]
35. we [lecturer and colleagues]
36. I [lecturer recounting experience]
37. my team
38. I [lecturer recounting experience]
39. we [specific practitioners]
40. we [specific practitioners]
41. [your support, your annual support fee]
42. we [specific practitioners]
43. our software
44. our customers
45. a bank
46. it [a bank]
47. the Commonwealth bank
48. we [practitioners in example]
49. we [practitioners in example]
50. it [information]
51. Access
52. Excel
53. they [government bodies]
54. it [event in example]
55. Telstra
56. you [not practitioners]
57. it [process manufacturing software]
58. I [lecturer recounting experience]
59. what you can do

3. Topical Themes coded as GENERIC ENTITIES in the information systems seminar

- 115 references coded
1. you [generic practitioner]
 2. you [generic practitioner]
 3. key deliverables, deliverables, documents [[which come out of each stage]]
 4. we [generic practitioners]
 5. the industry [[over the last thirty years of course]]
 6. you [generic practitioner]
 7. you [generic practitioner]
 8. you [generic practitioner]
 9. they [businesses]
 10. you [generic practitioner]
 11. you [generic practitioner]
 12. you [generic practitioner]
 13. they [CASE tools]

14. they [CASE tools]
15. upper case
16. lower case
17. you [generic practitioner]
18. we [generic practitioners]
19. they [the CEO, the CFO and the shareholders]
20. you [generic practitioner]
21. you [generic practitioner]
22. you [generic practitioner]
23. you [generic practitioner]
24. you [generic practitioner]
25. a system
26. you [generic practitioner]
27. a request [an RFP]
28. it [RFP]
29. they [vendors]
30. you [generic practitioner]
31. the RFP
32. you [generic practitioner]
33. you [generic practitioner]
34. you [generic practitioner]
35. [you] [generic practitioner]
36. you [generic practitioner]
37. [you] [generic practitioner]
38. you [generic practitioner]
39. you [generic practitioner]
40. you [generic practitioner]
41. you [generic practitioner]
42. you [generic practitioner]
43. you [generic practitioner]
44. you [generic practitioner]
45. [you] [generic practitioner]
46. you [generic practitioner]
47. you [generic practitioner]
48. you [generic practitioner]
49. you [generic practitioner]
50. [you] [generic practitioner]
51. the contract
52. you [generic practitioner]
53. those things
54. nobody
55. the SLA
56. the software
57. those databases
58. [those databases]
59. [those databases]
60. you [generic practitioner]
61. finance
62. your auditors
63. they [your auditors]

64. they [your auditors]
65. you [generic practitioner]
66. you [generic practitioner]
67. most organizations
68. you [generic practitioner]
69. we [generic practitioners]
70. our CEOs, our boards, our CFOs
71. they [our CEOs, our boards, our CFOs]
72. they [our CEOs, our boards, our CFOs]
73. any car company holder board [[for example that is making a generational or significant change in its models]]
74. you [generic practitioner]
75. you [generic practitioner]
76. you [generic practitioner]
77. you [generic practitioner]
78. you [generic practitioner]
79. you [generic practitioner]
80. you [generic practitioner]
81. people with experience
82. they [requirements]
83. you [generic practitioner]
84. they [requirements]
85. they [workshops]
86. they [workshops]
87. [workshops]
88. [workshops]
89. you [generic practitioner]
90. they [practitioners]
91. they [workshops]
92. vendors
93. they [vendors]
94. you [practitioner]
95. every business
96. some people
97. other people
98. other people
99. you [generic practitioner]
100. people who work in IT
101. most software
102. a lot of applications
103. [we] [practitioners]
104. you [generic practitioner]
105. what you can use in an organization
106. some organizations
107. you [generic practitioner]
108. People that can afford to do that
109. banks
110. they [banks]
111. they [banks]
112. Banks, insurance companies, utilities like gas, water

113. nobody else
114. you [generic practitioner]
115. you [not practitioners]

4. Topical Themes coded as ABSTRACT ENTITIES in the information systems seminar

- 61 references coded
1. this process
2. it [the system development life cycle]
3. the principles
4. the system development life cycle
5. it [the system development life cycle]
6. it [the system development life cycle]
7. [the system development life cycle]
8. it [the system development life cycle]
9. it [the system development life cycle]
10. the challenge [[with the system development life cycle and the steps that we go through]]
11. [step two]
12. the problem
13. analysis and design
14. one of the things you're concerned about
15. the other reason
16. joint application development
17. [RAD]
18. the bulk of it [costs]
19. keeping maintenance costs under control
20. RAD
21. prototyping
22. it [prototyping]
23. it [prototyping]
24. another way of speeding up systems development
25. another way [of speeding up systems development]
26. one of the things you have to be concerned about
27. it [requirement]
28. it [requirement]
29. it [requirement]
30. the weightings
31. [determining the evaluation criteria]
32. the next step
33. the evaluation
34. these things
35. [the support fee]
36. it [the support fee]
37. one of your key duties [[in the organization]]
38. part of the contract and the service level agreement
39. safeguarding that asset, [[and anything around it]]
40. it [safeguarding assets]
41. [safeguarding assets]

42. the key purpose of that
43. a structure, process, formal framework
44. some steps
45. they [the steps]
46. it [prototyping]
47. prototyping
48. these decisions
49. the initial planning and investigation [[on a, on a technology project]]
50. RAD and JAD
51. it [RAD and JAD]
52. it [this process]
53. it [this process]
54. it [this process]
55. it [this process]
56. getting everybody together like that
57. it [object oriented analysis and design]
58. it [object oriented analysis and design]
59. things [state of affairs]
60. it [object oriented technology]
61. maintenance costs

5. Topical Themes coded as TEXT REFERENCE in the information systems seminar

- 43 references coded
1. this [mentioned earlier]
 2. that [mentioned earlier]
 3. that [mentioned earlier]
 4. this [mentioned earlier]
 5. that [mentioned earlier]
 6. these [mentioned earlier]
 7. that [mentioned earlier]
 8. these [mentioned earlier]
 9. that [mentioned earlier]
 10. that [mentioned earlier]
 11. that [mentioned earlier]
 12. those [mentioned earlier]
 13. that [mentioned earlier]
 14. that [mentioned earlier]
 15. this [mentioned earlier]
 16. that [mentioned earlier]
 17. this [mentioned earlier]
 18. that [mentioned earlier]
 19. that [mentioned earlier]
 20. that [mentioned earlier]
 21. that [mentioned earlier]
 22. this [mentioned earlier]
 23. that [mentioned earlier]
 24. that [mentioned earlier]
 25. that [mentioned earlier]

26. that [mentioned earlier]
27. that [mentioned earlier]
28. that [mentioned earlier]
29. that [mentioned earlier]
30. this [about to be mentioned by me]
31. that [mentioned earlier]
32. that [mentioned earlier]
33. that [mentioned earlier]
34. these [mentioned earlier]
35. this [mentioned earlier]
36. that [mentioned earlier]
37. that [mentioned earlier]
38. this [about to be mentioned by me]
39. that [mentioned earlier]
40. that [mentioned earlier]
41. that [mentioned earlier]
42. that [mentioned earlier]
43. that [mentioned earlier]

6. Topical Themes coded as WH- INTERROGATIVES in the information systems seminar

23 references coded

1. WH abstract participant [what]
2. WH abstract participant [what]
3. WH abstract participant [what]
4. WH generic circumstance [how] RHET
5. WH generic circumstance [how] RHET
6. WH generic circumstance [how] RHET
7. WH generic circumstance [how] RHET
8. WH generic circumstance [how] RHET
9. WH specific circumstance [how] RHET
10. WH abstract participant [what] RHET
11. WH abstract participant [what] RHET
12. WH- abstract participant [how much] RHET
13. WH abstract circumstance [where] RHET
14. WH abstract participant [what] RHET
15. WH generic circumstance [how long] RHET
16. WH abstract participant [what] RHET
17. WH abstract participant [what] RHET
18. WH generic participant [what] RHET
19. WH specific circumstance [what=how] RHET
20. WH specific circumstance [what=how] RHET
21. WH abstract participant [which]
22. WH- generic circumstance [how] RHET
23. WH generic participant [who else] RHET

7. Topical Themes coded as INTERROGATIVES in the information systems seminar

6 references coded

1. does anybody [students]
2. do you [students] RHET
3. don't you [students] RHET
4. would you [students] RHET
5. can you [generic practitioners] RHET
6. do we [generic practitioners] RHET

8. Topical Themes coded as EXISTENTIAL *THERE* in the information systems seminar

14 references coded

1. there
2. there
3. there
4. [there]
5. there
6. there
7. [there]
8. there
9. there
10. there
11. there
12. there
13. [there]
14. there

9. Topical Themes coded as EMPTY SUBJECT (IT) in the information systems seminar

14 references coded

1. it [empty subject]
2. it [empty subject]
3. it [empty subject]
4. it [empty subject]
5. it [empty subject]
6. it [empty subject]
7. it [empty subject]
8. it [empty subject]
9. it [empty subject]
10. it [empty subject]
11. it [empty subject]
12. it [empty subject]
13. it [empty subject]
14. it [empty subject]

Appendix 6 Stage 1: Preliminary categorization of topical Themes in the auditing seminar

This Appendix lists all nominal groups chosen as topical Theme in the auditing seminar. These are identified in Column E of Appendix 3. In this Appendix, topical Themes are grouped according to the preliminary categories outlined in Chapter 6.

Within each category topical Themes are listed in the order that they appear in the transcript in Appendix 3. They are numbered within each category so that the total number of topical Themes in each preliminary category can be cross-referenced with Figure 6.15 in Chapter 6.

1. Topical Themes coded as LOCAL ENTITIES in the auditing seminar

65 references coded

1. chapter five
2. we [lecturer and students]
3. you [students]
4. you [students]
5. [the topics] transactions and account balances
6. I [lecturer]
7. we [lecturers]
8. you [students]
9. you [students]
10. you [students]
11. you [students]
12. the first lot of assertions
13. you [students]
14. these [assertions]
15. the last one [assertion]
16. you [students]
17. the other assertions
18. the other one [assertion]
19. I [lecturer]
20. the other one [assertion]
21. the last lot of assertions
22. I [lecturer]
23. you [students]
24. you [students]
25. we [lecturers]
26. we [lecturers]
27. you [students]
28. you [students]
29. you [students]
30. you [students]
31. we [lecturer and students]
32. we [lecturer and students]
33. the other key words [[that we've been using]]
34. you [student]
35. we [lecturer and students]
36. I [lecturer]

37. we [lecturer and students]
38. the other one [procedure]
39. you [students]
40. you [students]
41. you [students]
42. we [lecturers]
43. we [lecturers]
44. I [lecturer]
45. we [lecturer and students]
46. I [lecturer]
47. this [the information on the slide]
48. you [students]
49. inherent risk⁹¹
50. control risk⁹²
51. we [lecturer and students]
52. [you] [students]
53. we [lecturer and students]
54. we [lecturer and students]
55. you [students]
56. you [students]
57. most students
58. I [lecturer]
59. you [students]
60. we [lecturer and students]
61. we [lecturer and students]
62. you [students]
63. we [lecturer and students]
64. I [lecturer]
65. we [lecturer and students]

2. Topical Themes coded as SPECIFIC ENTITIES in the auditing seminar

- 37 references coded
1. a transaction [in the example]
 2. a balance sheet item [in the example]
 3. the bank balance [in the example]
 4. the client
 5. we [practitioners in the example]
 6. we [practitioners in the example]
 7. they [client in the example]
 8. their controls
 9. they [client in the example]
 10. you [client in example]
 11. I [practitioner in the example]
 12. I [practitioner in the example]
 13. I [practitioner in the example]

⁹¹ Refers to word in model on slide.

⁹² Refers to word in model on slide.

14. you [practitioner in example]
15. you [practitioner in example]
16. I [practitioner in the example]
17. I [practitioner in the example]
18. I [practitioner in the example]
19. I [practitioner in the example]
20. I [practitioner in the example]
21. you [practitioner in example]
22. they [intangible assets]
23. you [practitioner in example]
24. you [practitioner in example]
25. they [your junior and your senior and your manager in the example]
26. you [practitioner in example]
27. you [practitioner in example]
28. you [practitioner in example]
29. you [practitioner in example]
30. permanent information [in the example]
31. you [practitioner in the example]
32. you [practitioner in the example]
33. you [practitioner in example]
34. you [practitioner in example]
35. you [practitioner in the example]
36. you [practitioner in the example]
37. those audit work papers [in the example]

3. Topical Themes coded as GENERIC ENTITIES in the auditing seminar

165 references coded

1. the accounting staff or the management and directors
2. they [the accounting staff or the management and directors]
3. they [the accounting staff or the management and directors]
4. they [the accounting staff or the management and directors]
5. we [generic practitioners]
6. they [the accounting staff or the management and directors]
7. we [generic practitioners]
8. we [generic practitioners]
9. we [generic practitioners]
10. we [generic practitioners]
11. we [generic practitioners]
12. we [generic practitioners]
13. you [generic practitioner]
14. you [generic practitioner]
15. we [generic practitioners]
16. [you] [generic practitioner]
17. [you] [generic practitioner]
18. people
19. we [generic practitioners]
20. [you] [generic practitioner]
21. [you] [generic practitioner]

22. I [generic practitioner]
23. we [generic practitioners]
24. we [generic practitioners]
25. we [generic practitioners]
26. we [generic practitioners]
27. you [generic practitioner]
28. you [generic practitioner]
29. we [generic practitioners]
30. they [clients]
31. they [clients]
32. you [generic practitioners]
33. somebody
34. you [generic practitioners]
35. you [generic practitioners]
36. I [generic practitioner]
37. I [generic practitioner]
38. we [generic practitioners]
39. we [generic practitioners]
40. we [generic practitioners]
41. we [generic practitioners]
42. we [generic practitioners]
43. we [generic practitioners]
44. every firm
45. they=one or more generic others [different people within that audit team]
46. you [generic practitioner]
47. we [generic practitioners]
48. we [generic practitioners]
49. we [generic practitioners]
50. we [generic practitioners]
51. we [generic practitioners]
52. we [generic practitioners]
53. you [generic practitioner]
54. you [generic practitioner]
55. I [generic practitioner]
56. I [generic practitioner]
57. what I might do
58. we [generic practitioners]
59. you [generic practitioner]
60. [you] [generic practitioner]
61. you [generic practitioner]
62. you [generic practitioner]
63. a lot of companies
64. you [generic practitioner]
65. you [generic practitioner]
66. you [generic practitioner]
67. you [generic practitioner]
68. you [generic practitioner]
69. something
70. you [generic practitioner]
71. you [generic practitioner]

72. you [generic practitioner]
73. you [generic practitioner]
74. you [generic practitioner]
75. every firm
76. you [generic practitioner]
77. each individual auditor
78. something
79. we [generic practitioners]
80. we [generic practitioners]
81. you [generic practitioner]
82. inventory
83. we [generic practitioners]
84. what we can try to do
85. we [generic practitioners]
86. we [generic practitioners]
87. we [generic practitioners]
88. we [generic practitioners]
89. we [generic practitioners]
90. we [generic practitioners]
91. we [generic practitioners]
92. auditors
93. we [generic practitioners]
94. we [generic practitioners]
95. we [generic practitioners]
96. we [generic practitioners]
97. you [generic practitioner]
98. you [generic practitioner]
99. you [generic practitioner]
100. you [generic practitioner]
101. [you] [generic practitioner]
102. you [generic practitioner]
103. we [generic practitioners]
104. we [generic practitioners]
105. we [generic practitioners]
106. we [generic practitioners]
107. we [generic practitioners]
108. we [generic practitioners]
109. we [generic practitioners]
110. the more control testing you do [in the generic example]
111. the more substantive testing you do [in the generic example]
112. control risk [in the generic example]
113. [detection risk] [in the generic example]
114. we [generic practitioners]
115. we [generic practitioners]
116. we [generic practitioners]
117. we [generic practitioners]
118. we [generic practitioners]
119. we [generic practitioners]
120. I [generic practitioner]
121. I [generic practitioner]

122. I [generic practitioner]
123. it [account balance]
124. you [generic practitioner]
125. you [generic practitioner]
126. we [generic practitioners]
127. you [generic practitioner]
128. you [generic practitioner]
129. you [generic practitioner]
130. an expert
131. we [generic practitioners]
132. we [generic practitioners]
133. you [generic practitioner]
134. you [generic practitioner]
135. [you] [generic practitioner]
136. [you] [generic practitioner]
137. [you] [generic practitioner]
138. you [generic practitioner]
139. [you] [generic practitioner]
140. you [generic practitioner]
141. you [generic practitioner]
142. we [generic practitioners]
143. you [generic practitioner]
144. work papers
145. we [generic practitioners]
146. your folder
147. what you've got in there
148. you [generic practitioner]
149. you [generic practitioner]
150. you [generic practitioner]
151. the working paper file
152. current information
153. you [generic practitioner]
154. anything [[that you need to refer to on ongoing basis]]
155. everything else
156. what's normally included
157. you [generic practitioner]
158. you [generic practitioner]
159. you [generic practitioner]
160. some items
161. you [generic practitioner]
162. you [generic practitioner]
163. work papers
164. you [generic practitioner]
165. you [generic practitioner]

4. Topical Themes coded as ABSTRACT ENTITIES in the auditing seminar

82 references coded

1. the reason why we have assertions
2. completeness
3. it [completeness]
4. assertions
5. presentation disclosure
6. the other one [assertion]
7. the balance sheet assertions
8. the only one [assertion][[that is common to transactions]]
9. existence
10. the risk
11. valuation
12. occurrence
13. the difference
14. rights and obligations
15. rights and obligations [[I would say]]
16. rights and obligations
17. rights and obligations
18. they [the last lot of assertions]
19. the way we gather it
20. the audit program
21. the techniques
22. they [buzz words]
23. they [confirmation, re-calculation, re-performance]
24. they [substantive procedures]
25. analytical procedures
26. they [debtors' turnover ratio and inventory turnover ratio]
27. analytical procedures
28. they [analytical procedures]
29. they [analytical procedures]
30. having an understanding of the control environment and the internal control procedures the client has
31. sufficient
32. the rule
33. the audit risk model
34. the risk
35. our opinion
36. what it means
37. the optimum
38. this risk
39. the audit risk model
40. inherent risk and control risk
41. the inherent risk and the control risk
42. inherent risk
43. they [internal or external factors]
44. they [internal or external factors]
45. they [internal or external factors]
46. control risk

47. detection risk
48. detection risk
49. inherent risk
50. controls
51. inherent risk
52. control risk
53. in the middle [of the model]
54. our control risk
55. detection risk
56. the reason
57. inherent and control risk
58. they [inherent and control risk]
59. they [inherent and control risk]
60. the reason [[it becomes high]]
61. it [the relationship between control and inherent risk and detection risk]
62. detection risk
63. business risk
64. tools [[that we use]]
65. they [PEST and SWAT analysis]
66. it [PEST and SWAT analysis]
67. the relationship [[we have between inherent and control risk, and detection risk]]
68. the standards
69. substantive testing
70. analytical procedures
71. tests of detail
72. subsequent receipts
73. [debtors]
74. the level of substantive testing
75. low detection risk
76. it [valuing intangible assets]
77. it [valuing intangible assets]
78. the same [rule]
79. the most common situation
80. the steps
81. it [the program]
82. the trial balance

5. Topical Themes coded as TEXT REFERENCE in the auditing seminar

- 26 references coded
1. that [mentioned earlier]
 2. that [mentioned earlier]
 3. that [mentioned earlier]
 4. that [mentioned earlier]
 5. these [mentioned earlier]
 6. these [mentioned earlier]
 7. that [mentioned earlier]
 8. this [mentioned earlier]
 9. that [mentioned earlier]

10. that [mentioned earlier]
11. that [mentioned earlier]
12. that [mentioned earlier]
13. that [mentioned earlier]
14. that [mentioned earlier]
15. that [mentioned earlier]
16. that [mentioned earlier]
17. this [information on the slide]
18. that [mentioned earlier]
19. that [mentioned earlier]
20. that [mentioned earlier]
21. this [about to be mentioned]
22. that [mentioned earlier]
23. that [mentioned earlier]
24. that [mentioned earlier]
25. that [mentioned earlier]
26. that [mentioned earlier]

6. Topical Themes coded as WH- INTERROGATIVES in the auditing seminar

- 12 references coded
1. WH local entity [what]
 2. WH abstract participant [which] RHET
 3. WH generic participant [what] RHET
 4. WH generic circumstance [where] RHET
 5. WH generic circumstance [where] RHET
 6. WH abstract participant [what]
 7. WH specific conscious participant [who]
 8. WH generic circumstance [why] RHET
 9. WH local participant [which]
 10. WH local participant [what]
 11. WH abstract participant [what] RHET
 12. WH abstract participant [what] RHET

7. Topical Themes coded as OTHER QUESTIONS in the auditing seminar

- 17 references coded
1. does completeness RHET
 2. does that RHET
 3. am I [student in reported speech] RHET
 4. are the transactions RHET
 5. are transactions RHET
 6. are they RHET
 7. is it [inventory] RHET
 8. is it [inventory] RHET
 9. do you [generic practitioner] RHET
 10. can you RHET

11. is it [generic actor] RHET
12. is it [generic actor] RHET
13. does anyone [students]
14. does anyone [students]
15. does that RHET
16. can you [student] RHET
17. did you [student]

8. Topical Themes coded as EXISTENTIAL *THERE* in the auditing seminar

19 references coded

1. there
2. there
3. there
4. there
5. there
6. there
7. there
8. there
9. there
10. there
11. there
12. there
13. there
14. [there]
15. there
16. there
17. there
18. there
19. there

9. Topical Themes coded as EMPTY SUBJECT (IT) in the auditing seminar

16 references coded

1. it [empty subject]
2. it [empty subject]
3. it [empty subject]
4. it [empty subject]
5. it [empty subject]
6. it [empty subject]
7. it [empty subject]
8. it [empty subject]
9. it [empty subject]
10. it [empty subject]
11. it [empty subject]

12. it [empty subject]
13. it [empty subject]
14. it [empty subject]
15. it [empty subject]
16. it [empty subject]

Appendix 7 Stage 1: Categories of participants in the management accounting seminar

1. Types of local entities chosen as topical Theme in the management accounting seminar

Personal reference § 0 references coded

Institutional reference § 0 references coded

General nouns § 0 references coded

Pronouns (conscious entities) § 36 references coded

I=speaker

1. I [lecturer]
2. I [lecturer]
3. I [lecturer]
4. I [lecturer]
5. I [lecturer]
6. I [lecturer]
7. I [lecturer]

you=listener(s)

8. [you] [students]
9. [you] [students]
10. you [students]
11. you [students]
12. you [students]
13. you [students]
14. you [students]
15. you [students]
16. you [students]
17. you [students]
18. you [students]
19. you [student]
20. you [students]
21. a couple [of you] [students]
22. [you] [students]

we=speaker plus listeners

23. we [lecturer and students]
24. we [lecturer and students]
25. we [lecturer and students]
26. we [lecturer and students]
27. we [lecturer and students]
28. we [lecturer and students]
29. we [lecturer and students]
30. we [lecturer and students]
31. we [lecturer and students]

32. we [lecturer and students]
33. we [lecturer and students]
34. we [lecturer and students]
35. we [lecturer and students]
36. we [lecturer and students]

we= speaker plus local others
0

Local entity § 6 references coded

1. the key [[with this slide]]
2. the second [method]
3. the key
4. the first [measure]
5. the textbook
6. our second type of measure

Pronouns (non-conscious entities) § 1 references coded

1. they [textbook authors] [=the book]

Nominal deixis

1. [this] [word on the whiteboard]

2. Types of specific entities chosen as topical Theme in the management accounting seminar

Personal reference § 0 references coded

Institutional reference § 9 references coded

1. department B
2. department A
3. department A
4. department B
5. [my department A manager in the example]
6. [my department B manager in the example]
7. department A
8. department A
9. department A

General nouns § 0 references coded

Pronouns (conscious entities) § 15 references coded

I=speaker recounting experience

0

I=specific actor [practitioner]

1. I [practitioner in the example]
2. I [practitioner in the example]
3. I [practitioner in the example]

4. I [practitioner in the example]
5. I [practitioner in the example]
6. I [practitioner in the example]

I =specific actor [not practitioner]

7. I [manager in the example]
8. I [manager in the example]
9. I [department manager B in the example]
10. I [manager in the example]
11. I [manager in the example]
12. [I] [manager in the example]

you=specific actor [practitioner]

0

you=specific actor [not practitioner]

0

we=speaker plus specific others [practitioners]

0

he= specific actor

0

they=one or more specific others [not practitioners]

13. they [department A in the example]
14. they [department manager A or B in the example]
15. they [managers in the example]

Specific entities § 5 references coded

1. the transfer price
2. the net difference [in the example]
3. [their revenue⁹³]
4. [their expenses⁹⁴]
5. [their revenue⁹⁵]

Pronouns (non-conscious entities) § 0 references coded

it=specific entity

0

they = specific entities (non conscious)

0

⁹³ As noted in transcript 'their revenue' coded as SPECIFIC ACTORS AND ENTITIES as possessive pronoun limits the entity 'revenue' to the scope of the example.

⁹⁴ See previous footnote (their expenses)

⁹⁵ See above footnotes (their revenue).

3. Types of generic entities chosen as topical Theme in the management accounting seminar

Personal reference § 0 references coded

Institutional reference § 1 references coded

1. the individual manager

General nouns § 0 references coded

Pronouns (conscious entities) § 25 references coded

I= generic actor [practitioner]

1. I [generic practitioner]
2. I [generic practitioner]
3. I [generic practitioner]
4. I [generic practitioner]

I= generic actor [not practitioner]

5. I [generic manager]
6. I [generic manager]
7. I [generic manager]
8. I [generic manager]
9. I [generic manager]
10. I [generic manager]
11. I [generic manager]
12. I [generic owner of a company]
13. I [generic prospective owner of a company]

you=generic actor(s) [practitioner]

14. [you] generic practitioner
15. you [generic practitioners]
16. you [generic practitioner]
17. you [generic practitioner]

you=generic actor(s) [not practitioner]

0

we=speaker plus generic others [practitioners]

18. we [generic practitioners]
19. we [generic practitioners]
20. we [generic practitioners]
21. we [generic practitioners]

they=one or more generic others [practitioners/

0

they=one or more generic others [not practitioners]

22. they [generic manager]

23. they [senior management]
24. they [management]
25. [they] [management]

Generic entities § 11 references coded

1. that decision [[about how much the mark up is]]
2. the external market
3. [the external market]
4. it [the external market]
5. machinery
6. the key action [[that people will make]]
7. my manufacturing efficiency
8. your imputed interest rate
9. [your imputed interest rate]
10. [your imputed interest rate]
11. your return

General nouns

0

Pronouns (non-conscious entities) 0 references coded

they= generic entities

0

it=generic entity

0

4. Types of abstract entities chosen as topical Theme in the management accounting seminar

Abstract entities in all seminars are categorized in Appendix 15.

Appendix 8 Stage 1: Categories of participants in the information systems seminar

1. Types of local entities chosen as topical Theme in the information systems seminar

Personal reference § 0 references coded

Institutional reference § 0 references coded

General nouns § 0 references coded

Pronouns (conscious entities) § 31 references coded

I=speaker

1. I [lecturer]
2. I [lecturer]
3. I [lecturer]
4. I [lecturer]
5. I [lecturer]
6. I [lecturer]
7. I [lecturer]

I=local actor (reported speech)

0

you=listener(s)

8. you [students]
9. [you] [students]
10. you [students]
11. you [students]
12. [you] [students]
13. you [students]
14. [you] [students]
15. you [students]
16. you [students]
17. you [students]
18. you [students]
19. you [students]
20. you [students]
21. [you] [students]
22. you [students]
23. you [students]

we=speaker plus listeners

24. we [lecturer and students]
25. we [lecturer and students]
26. we [lecturer and students]
27. we [lecturer and students]
28. we [lecturer and students]
29. we [lecturer and students]

30. we [lecturer and students]

31. we [lecturer and students]

we= speaker plus local others

0

Local entity § 17 references coded

1. part one of systems development planning
2. the one we use
3. some [texts]
4. the text
5. chapter eight
6. chapter eight
7. the text
8. the text
9. the text
10. the second point [on the slide]
11. chapter eight
12. the rest of week three
13. the text
14. the text
15. the text
16. the text
17. the one I'm going to talk to you about

Pronouns (non conscious entities) § 4 references coded

it= local entity

1. it [the text]
2. it [the text]
3. it [this table]

they = local entities

4. they [text books]

Nominal deixis § 2 references coded

1. this [slide]
2. this table

2. Types of specific entities chosen as topical Theme in the information systems seminar

Personal reference § 0 references coded

Institutional reference § 7 references coded

1. the CEO
2. the company
3. my team
4. our customers
5. a bank

6. the Commonwealth bank
7. Telstra

General nouns § 0 references coded

Pronouns (conscious entities) § 37 references coded

I=speaker recounting experience

1. I [lecturer recounting experience]
2. I [lecturer recounting experience]
3. I [lecturer recounting experience]
4. I [lecturer recounting experience]
5. I [lecturer recounting experience]
6. I [lecturer recounting experience]
7. I [lecturer recounting experience]
8. I [lecturer recounting experience]

I=specific actor [practitioner]

0

I =specific actor [not practitioner]

0

you=specific actor [practitioner]

0

you=specific actor [not practitioner]

9. you [not practitioners]

we = speaker plus specific others [lecturers]

0

we=speaker plus specific others [practitioners]

10. we [specific practitioners]
11. we [specific practitioners]
12. we [lecturer and colleagues]
13. we [lecturer and colleagues]
14. we [lecturer and colleagues]
15. we [lecturer and colleagues]
16. we [lecturer and colleagues]
17. we [lecturer and colleagues]
18. we [lecturer and colleagues]
19. we [lecturer and colleagues]
20. we [lecturer and colleagues]
21. we [lecturer and colleagues]
22. we [specific practitioners]
23. we [specific practitioners]
24. we [specific practitioners]
25. we [practitioners in example]
26. we [practitioners in example]

he= specific actor

27. he [CFO in example]
28. he [management accountant in example]
29. he [management accountant in example]
30. he [management accountant in example]
31. he [management accountant in example]
32. he [management accountant in example]

they=one or more specific others [not practitioners]

33. they [former colleagues]
34. they [former colleagues]
35. they [government bodies]

it = conscious entity

36. it [my last company]
37. it [a bank]

Specific entities § 11 references coded

1. actual software programs
2. the challenge
3. the challenge
4. one of his first jobs
5. this project
6. [the project]
7. [your support, your annual support fee]
8. our software
9. Access
10. Excel
11. what you can do

Pronouns (non-conscious entities) § 4 references coded

it= specific entity

1. it [database]
2. it [information]
3. it [project in example]
4. it [process manufacturing software]

they = specific entities (non conscious)

0

3. Types of generic entities chosen as topical Theme in the information systems seminar

Personal reference § 0 references coded

0

Institutional reference § 11 references coded

1. the industry [[over the last thirty years of course]]
2. finance

3. your auditors
4. most organizations
5. our CEOs, our boards, our CFOs
6. any car company holder board [[for example that is making a generational or significant change in its models]]
7. vendors
8. every business
9. some organizations
10. banks
11. banks, insurance companies, utilities like gas, water

General nouns § 8 references coded

1. some people
2. other people
3. other people
4. people with experience
5. people who work in IT
6. people that can afford to do that
7. nobody
8. nobody else

Pronouns (conscious entities) §70 references coded

I= generic actor [practitioner]

0

I= generic actor [not practitioner]

0

you=generic actor(s) [practitioner]

1. you [generic practitioner]
2. you [generic practitioner]
3. you [generic practitioner]
4. you [generic practitioner]
5. you [generic practitioner]
6. you [generic practitioner]
7. you [generic practitioner]
8. you [generic practitioner]
9. you [generic practitioner]
10. you [generic practitioner]
11. you [generic practitioner]
12. you [generic practitioner]
13. you [generic practitioner]
14. you [generic practitioner]
15. you [generic practitioner]
16. you [generic practitioner]
17. you [generic practitioner]

18. you [generic practitioner]
19. you [generic practitioner]
20. [you] [generic practitioner]
21. you [generic practitioner]
22. [you] [generic practitioner]
23. you [generic practitioner]
24. you [generic practitioner]
25. you [generic practitioner]
26. you [generic practitioner]
27. you [generic practitioner]
28. you [generic practitioner]
29. you [generic practitioner]
30. [you] [generic practitioner]
31. you [generic practitioner]
32. you [generic practitioner]
33. you [generic practitioner]
34. you [generic practitioner]
35. [you] [generic practitioner]
36. you [generic practitioner]
37. you [generic practitioner]
38. you [generic practitioner]
39. you [generic practitioner]
40. you [generic practitioner]
41. you [generic practitioner]
42. you [generic practitioner]
43. you [generic practitioner]
44. you [generic practitioner]
45. you [generic practitioner]
46. you [generic practitioner]
47. you [generic practitioner]
48. you [generic practitioner]
49. you [generic practitioner]
50. you [generic practitioner]
51. you [generic practitioner]
52. you [generic practitioner]
53. you [generic practitioner]
54. you [generic practitioner]

you=generic actor(s) [not practitioner]

55. you [not practitioners]

we=speaker plus generic others [practitioners]

56. we [generic practitioners]
57. we [generic practitioners]
58. we [generic practitioners]

59. [we] [generic practitioners]

they=one or more generic others [practitioners]

60. they [practitioners]

they=one or more generic others [not practitioners]

61. they [businesses]

62. they [the CEO, the CFO and the shareholders]

63. they [vendors]

64. they [our CEOs, our boards, our CFOs]

65. they [our CEOs, our boards, our CFOs]

66. they [your auditors]

67. they [your auditors]

68. they [vendors]

69. they [banks]

70. they [banks]

Generic entities § 17 references coded

1. key deliverables, deliverables, documents [[which come out of each stage]]
2. upper case
3. lower case
4. a system
5. a request [an RFP]
6. the RFP
7. the contract
8. the SLA
9. the software
10. those databases
11. [those databases]
12. [those databases]
13. [workshops]
14. [workshops]
15. most software
16. a lot of applications
17. what you use in an organization

General nouns

1. those things

Pronouns (non-conscious entities) § 8 references coded

they= generic entities

1. they [CASE tools]
2. they [CASE tools]
3. they [requirements]
4. they [requirements]

5. they [workshops]
6. they [workshops]
7. they [workshops]

it=generic entity

1. it [RFP]

4. Types of abstract entities chosen as topical Theme in the information systems seminar

Abstract entities in all seminars are categorized in Appendix 15.

Appendix 9 Stage 1: Categories of participants in the auditing seminar

1. Types of local entities chosen as topical Theme in the auditing seminar

Personal reference § 0 references coded

Institutional reference § 1 references coded

1. most students

General nouns § 0 references coded

Pronouns (conscious entities) § 50 references coded

I=speaker

1. I [lecturer]
2. I [lecturer]
3. I [lecturer]
4. I [lecturer]
5. I [lecturer]
6. I [lecturer]
7. I [lecturer]
8. I [lecturer]

I=local actor (reported speech)

0

you=listener(s)

9. you [students]
10. you [students]
11. you [students]
12. you [students]
13. you [students]
14. you [students]
15. you [students]
16. you [students]
17. you [students]
18. you [students]
19. you [students]
20. you [students]
21. you [students]
22. you [students]
23. you [student]
24. you [students]
25. you [students]
26. you [students]
27. you [students]
28. [you] [students]
29. you [students]
30. you [students]

31. you [students]

32. you [students]

we= speaker plus listeners

33. we [lecturer and students]

34. we [lecturer and students]

35. we [lecturer and students]

36. we [lecturer and students]

37. we [lecturer and students]

38. we [lecturer and students]

39. we [lecturer and students]

40. we [lecturer and students]

41. we [lecturer and students]

42. we [lecturer and students]

43. we [lecturer and students]

44. we [lecturer and students]

45. we [lecturer and students]

we= speaker plus local others

46. we [lecturers]

47. we [lecturers]

48. we [lecturers]

49. we [lecturers]

50. we [lecturers]

Local entity § 8 references coded

1. chapter five

2. [the topics] transactions and account balances

3. the first lot of assertions

4. the other assertions

5. the last lot of assertions

6. the other key words [[that we've been using]]

7. inherent risk⁹⁶

8. control risk⁹⁷

Pronouns (non-conscious entities) § 4 references coded

one= local entity

1. the last one [assertion]

2. the other one [assertion]

3. the other one [assertion]

4. the other one [procedure]

Nominal deixis § 2 references coded

1. this [the information on the slide]

2. these [assertions on the slide]

⁹⁶ Refers to word in model on slide.

⁹⁷ Refers to word in model on slide.

2. Types of specific entities chosen as topical Theme in the auditing seminar

Personal reference § 0 references coded

Institutional reference § 1 references coded

1. the client

General nouns § 0 references coded

Pronouns (conscious entities) § 29 references coded

I=speaker recounting experience

0

I=specific actor [practitioner]

1. I [practitioner in the example]
2. I [practitioner in the example]
3. I [practitioner in the example]
4. I [practitioner in the example]
5. I [practitioner in the example]
6. I [practitioner in the example]
7. I [practitioner in the example]
8. I [practitioner in the example]

I =specific actor [not practitioner]

0

you=specific actor [practitioner]

9. you [practitioner in example]
10. you [practitioner in example]
11. you [practitioner in example]
12. you [practitioner in example]
13. you [practitioner in example]
14. you [practitioner in example]
15. you [practitioner in example]
16. you [practitioner in example]
17. you [practitioner in example]
18. you [practitioner in example]
19. you [practitioner in example]
20. you [practitioner in example]
21. you [practitioner in example]
22. you [practitioner in example]
23. you [practitioner in example]

you=specific actor [not practitioner]

24. you [client in example]

we=speaker plus specific others [practitioners]

25. we [practitioners in the example]

26. we [practitioners in the example]

he= specific actor

0

they=one or more specific others [not practitioners]

27. they [client in the example]

28. they [client in the example]

29. they [your junior and your senior and your manager in the example]

Specific entities § 6 references coded

1. a transaction [in the example]

2. a balance sheet item [in the example]

3. the bank balance [in the example]

4. their controls

5. permanent information [in the example]

6. those audit work papers [in the example]

Pronouns (non-conscious entities) § 1 references coded

it=specific object or entity

0

they = specific entities

1. they [intangible assets]

3. Types of generic entities chosen as topical Theme in the auditing seminar

Personal reference

0

Institutional reference § 7 references coded

1. the accounting staff or the management and directors

2. every firm

3. a lot of companies

4. every firm

5. each individual auditor

6. auditors

7. an expert

General nouns § 2 references coded

1. people

2. somebody

Pronouns (conscious entities) § 136 references coded

I= generic actor [practitioner]

1. I [generic practitioner]

2. I [generic practitioner]

3. I [generic practitioner]

4. I [generic practitioner]

5. I [generic practitioner]
6. I [generic practitioner]
7. I [generic practitioner]
8. I [generic practitioner]

I= generic actor [not practitioner]

0

you=generic actor(s) [practitioner]

9. you [generic practitioner]
10. you [generic practitioner]
11. [you] [generic practitioner]
12. [you] [generic practitioner]
13. [you] [generic practitioner]
14. [you] [generic practitioner]
15. you [generic practitioner]
16. you [generic practitioner]
17. you [generic practitioners]
18. you [generic practitioners]
19. you [generic practitioners]
20. you [generic practitioner]
21. you [generic practitioner]
22. you [generic practitioner]
23. you [generic practitioner]
24. [you] [generic practitioner]
25. you [generic practitioner]
26. you [generic practitioner]
27. you [generic practitioner]
28. you [generic practitioner]
29. you [generic practitioner]
30. you [generic practitioner]
31. you [generic practitioner]
32. you [generic practitioner]
33. you [generic practitioner]
34. you [generic practitioner]
35. you [generic practitioner]
36. you [generic practitioner]
37. you [generic practitioner]
38. you [generic practitioner]
39. you [generic practitioner]
40. you [generic practitioner]
41. you [generic practitioner]
42. you [generic practitioner]
43. [you] [generic practitioner]
44. you [generic practitioner]
45. you [generic practitioner]
46. you [generic practitioner]
47. you [generic practitioner]
48. you [generic practitioner]
49. you [generic practitioner]

50. you [generic practitioner]
51. you [generic practitioner]
52. [you] [generic practitioner]
53. [you] [generic practitioner]
54. [you] [generic practitioner]
55. you [generic practitioner]
56. [you] [generic practitioner]
57. you [generic practitioner]
58. you [generic practitioner]
59. you [generic practitioner]
60. you [generic practitioner]
61. you [generic practitioner]
62. you [generic practitioner]
63. you [generic practitioner]
64. you [generic practitioner]
65. you [generic practitioner]
66. you [generic practitioner]
67. you [generic practitioner]
68. you [generic practitioner]
69. you [generic practitioner]
70. you [generic practitioner]

you=generic actor(s) [not practitioner]

0

we=speaker plus generic others [practitioners]

71. we [generic practitioners]
72. we [generic practitioners]
73. we [generic practitioners]
74. we [generic practitioners]
75. we [generic practitioners]
76. we [generic practitioners]
77. we [generic practitioners]
78. we [generic practitioners]
79. we [generic practitioners]
80. we [generic practitioners]
81. we [generic practitioners]
82. we [generic practitioners]
83. we [generic practitioners]
84. we [generic practitioners]
85. we [generic practitioners]
86. we [generic practitioners]
87. we [generic practitioners]
88. we [generic practitioners]
89. we [generic practitioners]
90. we [generic practitioners]
91. we [generic practitioners]
92. we [generic practitioners]
93. we [generic practitioners]
94. we [generic practitioners]

95. we [generic practitioners]
96. we [generic practitioners]
97. we [generic practitioners]
98. we [generic practitioners]
99. we [generic practitioners]
100. we [generic practitioners]
101. we [generic practitioners]
102. we [generic practitioners]
103. we [generic practitioners]
104. we [generic practitioners]
105. we [generic practitioners]
106. we [generic practitioners]
107. we [generic practitioners]
108. we [generic practitioners]
109. we [generic practitioners]
110. we [generic practitioners]
111. we [generic practitioners]
112. we [generic practitioners]
113. we [generic practitioners]
114. we [generic practitioners]
115. we [generic practitioners]
116. we [generic practitioners]
117. we [generic practitioners]
118. we [generic practitioners]
119. we [generic practitioners]
120. we [generic practitioners]
121. we [generic practitioners]
122. we [generic practitioners]
123. we [generic practitioners]
124. we [generic practitioners]
125. we [generic practitioners]
126. we [generic practitioners]
127. we [generic practitioners]
128. we [generic practitioners]
129. we [generic practitioners]

they=one or more generic others [practitioners]

130. they= [different people within that audit team]

they=one or more generic others [not practitioners]

131. they [the accounting staff or the management and directors]
132. they [the accounting staff or the management and directors]
133. they [the accounting staff or the management and directors]
134. they [the accounting staff or the management and directors]
135. they [clients]
136. they [clients]

Generic entities § 15 references coded

1. what I might do

2. inventory
3. what we can try to do
4. the more control testing you do [in the generic example]
5. the more substantive testing you do [in the generic example]
6. control risk [in the generic example]
7. [detection risk] [in the generic example]
8. work papers
9. your folder
10. what you've got in there
11. the working paper file
12. current information
13. what's normally included
14. some items
15. work papers

General nouns § 4 references coded

1. something
2. something
3. anything [[that you need to refer to on ongoing basis]]
4. everything else

Pronouns (non-conscious entities) § 1 references coded

they= generic entities

0

it=generic entity

1. it [account balance]

4. Types of abstract entities chosen as topical Theme in the auditing seminar

Abstract entities in all seminars are categorized in Appendix 15.

Appendix 10 Stage 1: Types of non-conscious entities chosen as topical Theme in the category LOCAL ENTITIES in each seminar

	Management accounting	Information systems	Auditing
Object (material)	0	0	0
Substance	0	0	0
Abstraction (material)	0	0	0
Institution	0	0	0
Object (semiotic)	<ol style="list-style-type: none"> 1. the textbook 2. they [textbook authors] [=the book] 	<ol style="list-style-type: none"> 1. the one we use 2. some [texts] 3. the text 4. chapter eight 5. chapter eight 6. the text 7. the text 8. the text 9. the second point [on the slide] 10. chapter eight 11. the rest of week three 12. the text 13. it [the text] 14. the text 15. the text 16. it [the text] 17. the text 18. it [this table] 19. they [text books] 	<ol style="list-style-type: none"> 1. chapter five 2. inherent risk⁹⁸ 3. control risk⁹⁹

⁹⁸ Refers to word in model on slide.

⁹⁹ Refers to word in model on slide.

	Management accounting	Information systems	Auditing
Abstraction (discrete)	<ol style="list-style-type: none"> 1. the key [[with this slide]] 2. the second [method] 3. the key 4. the first [measure] 5. our second type of measure 	<ol style="list-style-type: none"> 1. part one of systems development planning 2. the one I'm going to talk to you about 	<ol style="list-style-type: none"> 1. [the topics] transactions and account balances 2. the first lot of assertions 3. the other assertions 4. the last lot of assertions 5. the other key words [[that we've been using]] 6. the last one [assertion] 7. the other one [assertion] 8. the other one [assertion] 9. the other one [procedure]
Abstraction (non-discrete)	0	0	0

Appendix 11 Stage 1: Types of non-conscious entities chosen as topical Theme in the category SPECIFIC ENTITIES in each seminar

Specific entities	Management accounting	Information systems	Auditing
Object (material)	0	0	0
Substance	0	0	0
Abstraction (material)	1. the net difference [in the example] (72)	0	0
Institution	<ol style="list-style-type: none"> 1. the transfer price (15) 2. [their revenue] (25) 3. [their expenses] (27) 4. [their revenue] (29) 	<ol style="list-style-type: none"> 1. one of his first jobs (94) 2. this project (129) 3. [the project] (131) 4. [your support, your annual support fee] (204) 5. it [project in example] (370) 6. what you can do (388) 	<ol style="list-style-type: none"> 1. their controls (275) 2. they [intangible assets] (371)
Object (semiotic)	0	<ol style="list-style-type: none"> 1. actual software programs (53) 2. it [database] (106) 3. our software (217) 4. it [information] (350) 5. Access (358) 6. Excel (359) 7. it [process manufacturing software] (385) 	<ol style="list-style-type: none"> 1. a transaction [in the example] (42) 2. a balance sheet item [in the example] (43) 3. the bank balance [in the example] (195) 4. those audit work papers [in the example] (438) 5. permanent information [in the example] (415)
Abstraction (discrete)	0	<ol style="list-style-type: none"> 1. the challenge (82) 2. the challenge (88) 	0
Abstraction (non discrete)	0	0	0

Appendix 12 Stage 1: Types of non-conscious entities chosen as topical Theme in the category GENERIC ENTITIES in each seminar

	Management accounting	Information systems	Auditing
Object (material)	1. machinery (168)	1. a system (139)	0
Substance	0	0	0
Abstraction (material)	1. my manufacturing efficiency (197)	0	1. something (182)
Institution	<ol style="list-style-type: none"> 1. the external market (135) 2. [the external market] (136) 3. it [the external market] (138) 4. the key action (190) 5. your imputed interest rate (266) 6. [your imputed interest rate] (267) 7. [your imputed interest rate] (268) 8. your return (269) 	<ol style="list-style-type: none"> 1. upper CASE (72) 2. lower CASE (73) 3. they [requirements] (301) 4. they [requirements] (303) 5. they [workshops] (304) 6. they [workshops] (305) 7. [workshops] (310) 8. [workshops] (311) 9. they [workshops] (314) 10. what you use in an organization (363) 	<ol style="list-style-type: none"> 1. what I might do (153) 2. what we can try to do (221) 3. the more control testing you do [in the generic example] (311) 4. the more substantive testing you do [in the generic example] (312) 5. [control risk [in the generic example] (313) 6. detection risk] [in the generic example] (316)
Object (semiotic)	0	<ol style="list-style-type: none"> 1. key deliverables, deliverables, documents (25) 2. they [CASE tools] (70) 3. they [CASE tools] (71) 4. a request [an RFP] (145) 5. it [RFP] (147) 6. the RFP (153) 7. the contract (213) 8. the SLA (214) 9. the software (231) 	<ol style="list-style-type: none"> 1. inventory (213) 2. it [account balance] (349) 3. work papers (400) 4. your folder (407) 5. what you've got in there (408) 6. the working paper file (413) 7. current information (414) 8. anything [[that you need to refer to on ongoing basis]] (419) 9. everything else (420)

		<ul style="list-style-type: none"> 10. those databases (233) 11. [those databases] (235) 12. [those databases] (236) 13. most software (344) 14. a lot of applications (347) 	<ul style="list-style-type: none"> 10. what's normally included (421) 11. some items (425) 12. work papers (431)
Abstraction (discrete)	1. that decision (119)	1. those things (220)	1. something (208)
Abstraction (non discrete)	0	0	0

Appendix 13 Stage 1: Types of non-conscious entities chosen as topical Theme in the category ABSTRACT ENTITIES in each seminar

	Management accounting	Information systems	Auditing
Object (material)	0	0	0
Substance	0	0	0
Abstraction (material)	0	0	0
Institution	<ol style="list-style-type: none"> 1. transfer pricing (3) 2. a transfer price (4) 3. it [transfer price] (10) 4. it [responsibility accounting] (21) 5. what it should promote (86) 6. transfer pricing (101) 7. they [general principles or policies] (104) 8. it [transfer pricing] (79) 9. it [transfer pricing] (80) 10. it [transfer pricing] (83) 11. it [transfer pricing] (85) 12. the negotiated price (117) 13. [the negotiated price] (118) 14. our transfer price (124) 15. it [outlay cost] (125) 16. our opportunity cost (126) 17. the first [element] (132) 18. the second [element] (140) 19. [the formula] (165) 20. our invested capital (166) 21. [invested capital] (169) 22. our return on investment (170) 23. it [the ratio] (172) 	<ol style="list-style-type: none"> 1. this process (5) 2. it [the system development life cycle] (6) 3. the system development life cycle (17) 4. it [the system development life cycle] (18) 5. it [the system development life cycle] (19) 6. [the system development life cycle] (21) 7. it [the system development life cycle] (26) 8. it [the system development life cycle] (27) 9. [step two] (36) 10. analysis and design (39) 11. one of the things you're concerned about (41) 12. joint application development (56) 13. [RAD] (58) 14. keeping maintenance costs under control (65) 	<ol style="list-style-type: none"> 1. completeness (19) 2. it [completeness] (21) 3. assertions (28) 4. presentation disclosure (30) 5. the other one [assertion] (59) 6. the balance sheet assertions (70) 7. the only one [assertion][[that is common to transactions]] (71) 8. existence (73) 9. the risk (76) 10. valuation (79) 11. occurrence (83) 12. rights and obligations (87) 13. rights and obligations [[I would say]] 88 14. rights and obligations (89) 15. rights and obligations (93) 16. they [the last lot of assertions] (95) 17. the way we gather it (124) 18. the audit program (131) 19. the techniques (132) 20. they [buzz words] (141)

	<p>24. it [return on investment] (178) 25. it [return on investment] (179) 26. ROI (182) 27. this measure (198) 28. [this measure] (203) 29. our imputed interest rate (210) 30. it [the percentage return] (218) 31. it [the percentage return] (219) 32. they [the bank rate of interest and the percentage return] (220) 33. the bank rate of interest (221) 34. it [the bank rate of interest] (223) 35. it [residual income] (227) 36. it [residual income] (228) 37. it [residual income] (229) 38. those two measures (239) 39. one [measure] (240) 40. the formula (242) 41. A WACC (247) 42. what it's saying (251) 43. they [our weighted average and our imputed interest rate] (264) 44. they [our weighted average and our imputed interest rate] (265)</p>	<p>15. RAD (67) 16. prototyping (75) 17. it [prototyping] (76) 18. it [prototyping] (77) 19. another way [of speeding up systems development] (78) 20. another way of speeding up systems development (80) 21. one of the things you have to be concerned about (116) 22. it [requirement] (161) 23. it [requirement] (162) 24. it [requirement] (163) 25. the weightings (165) 26. determining the evaluation criteria] (174) 27. the next step (182) 28. the evaluation (184) 29. [the support fee] (203) 30. it [the support fee] (207) 31. one of your key duties [[in the organization]] (227) 32. safeguarding that asset, [[and anything around it]] (239) 33. it [safeguarding assets] (240) 34. [safeguarding assets] (247) 35. a structure, process, formal framework (252) 36. some steps (260) 37. they [the steps] (262) 38. it [prototyping] (277) 39. prototyping (283)</p>	<p>21. they [confirmation, re-calculation, re-performance] (142) 22. they [substantive procedures] (143) 23. analytical procedures (157) 24. they [debtors' turnover ratio and inventory turnover ratio] (159) 25. analytical procedures (162) 26. they [analytical procedures] (166) 27. they [analytical procedures] (167) 28. having an understanding of the control environment and the internal control procedures the client has (174) 29. sufficient (189) 30. the rule (196) 31. the audit risk model (202) 32. the risk (207) 33. our opinion (211) 34. the optimum (218) 35. this risk (219) 36. the audit risk model (223) 37. inherent risk and control risk (224) 38. the inherent risk and the control risk (225) 39. inherent risk (227) 40. control risk (233) 41. detection risk (240) 42. detection risk (241) 43. inherent risk (252)</p>
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		<p>40. these decisions (286)</p> <p>41. the initial planning and investigation [[on a, on a technology project]] (292)</p> <p>42. RAD and JAD (298)</p> <p>43. it [RAD and JAD] (300)</p> <p>44. it [this process] (306)</p> <p>45. it [this process] (307)</p> <p>46. it [this process] (308)</p> <p>47. it [CRPs] (318)</p> <p>48. getting everybody together like that (328)</p> <p>49. [it [object oriented analysis and design] (345)</p> <p>50. it [object oriented analysis and design] (346)</p> <p>51. it [object oriented technology] (354)</p> <p>52. maintenance costs (355)</p>	<p>44. control risk (253)</p> <p>45. controls (261)</p> <p>46. inherent risk (262)</p> <p>47. control risk (263)</p> <p>48. our control risk (265)</p> <p>49. detection risk (266)</p> <p>50. inherent and control risk (271)</p> <p>51. they [inherent and control risk] (272)</p> <p>52. they [inherent and control risk] (273)</p> <p>53. it [the relationship between control and inherent risk and detection risk] (288)</p> <p>54. detection risk (289)</p> <p>55. business risk (291)</p> <p>56. tools [[that we use]] (295)</p> <p>57. they [PEST and SWAT analysis] (302)</p> <p>58. it [PEST and SWAT analysis] (305)</p> <p>59. substantive testing (310)</p> <p>60. the relationship [[we have between inherent and control risk, and detection risk]] (314)</p> <p>61. the standards (321)</p> <p>62. tests of detail (348)</p> <p>63. subsequent receipts (354)</p> <p>64. [debtors] (357)</p> <p>65. the level of substantive testing (359)</p> <p>66. low detection risk (360)</p>
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			<p>67. it [valuing intangible assets] (374)</p> <p>68. it [valuing intangible assets] (375)</p> <p>69. the same [rule] (391)</p> <p>70. the steps (396)</p> <p>71. it [the program] (406)</p>
Object (semiotic)	<p>1. it [this formula] (260)</p> <p>2. it [this formula] (262)</p>	0	<p>1. in the middle [of the model] (264)</p> <p>2. the trial balance (411)</p>
Abstraction (discrete)	<p>1. the key to a transfer price (8)</p> <p>2. [the key to decentralisation] (94)</p> <p>3. [the key to decentralisation] (95)</p> <p>4. the type of measure [[we have]] (171)</p> <p>5. some of the negatives [negative implications] (189)</p> <p>6. the advantage (201)</p> <p>7. the difference (226)</p> <p>8. the key advantage (231)</p> <p>9. the limitations (232)</p> <p>10. the key one (233)</p> <p>11. the key difference (263)</p>	<p>1. the principles (14)</p> <p>2. the challenge [[with the system development life cycle and the steps that we go through]] (33)</p> <p>3. the problem (38)</p> <p>4. the other reason (45)</p> <p>5. the bulk of it [costs] (64)</p> <p>6. these things (201)</p> <p>7. part of the contract and the service level agreement (230)</p> <p>8. the key purpose of that (251)</p>	<p>1. the reason why we have assertions (17)</p> <p>2. the difference (84)</p> <p>3. what it means (216)</p> <p>4. the reason (267)</p> <p>5. the reason [[it becomes high]] (278)</p> <p>6. the most common situation</p>
Abstraction (non discrete)		<p>1. things [state of affairs] (349)</p>	<p>1. they [internal or external factors] (228)</p> <p>2. they [internal or external factors] (229)</p> <p>3. they [internal or external factors] (230)</p>

Appendix 14 Stage 1: Institutional abstractions chosen as topical Theme in the four preliminary analytical categories in each seminar

	Management accounting	Information systems	Auditing
Specific entities	<ol style="list-style-type: none"> 1. the transfer price (15) 2. [their revenue] (25) 3. [their expenses] (27) 4. [their revenue] (29) 	<ol style="list-style-type: none"> 1. one of his first jobs (94) 2. this project (129) 3. [the project] (131) 4. [your support, your annual support fee] (204) 5. it [project in example] (370) 6. what you can do (388) 	<ol style="list-style-type: none"> 1. their controls (275) 2. they [intangible assets] (371)
Generic entities	<ol style="list-style-type: none"> 1. the key action (190) 2. your imputed interest rate (266) 3. [your imputed interest rate] (267) 4. [your imputed interest rate] (268) 5. your return (269) 	<ol style="list-style-type: none"> 1. upper CASE (72) 2. lower CASE (73) 3. they [requirements] (301) 4. they [requirements] (303) 5. they [workshops] (304) 6. they [workshops] (305) 7. [workshops] (310) 8. [workshops] (311) 9. they [workshops] (314) 	<ol style="list-style-type: none"> 1. what I might do (153) 2. what we can try to do (221) 3. the more control testing you do [in the generic example] (311) 4. the more substantive testing you do [in the generic example] (312) 5. [control risk [in the generic example] (313) 6. detection risk [in the generic example] (316)
Abstract entities	<ol style="list-style-type: none"> 1. transfer pricing (3) 2. a transfer price (4) 3. it [transfer price] (10) 4. it [responsibility accounting] (21) 5. what it should promote (86) 6. transfer pricing (101) 7. they [general principles or policies] (104) 8. it [transfer pricing] (79) 9. it [transfer pricing] (80) 10. it [transfer pricing] (83) 	<ol style="list-style-type: none"> 1. this process (5) 2. it [the system development life cycle] (6) 3. the system development life cycle (17) 4. it [the system development life cycle] (18) 5. it [the system development life cycle] (19) 6. [the system development life cycle] (21) 	<ol style="list-style-type: none"> 1. completeness (19) 2. it [completeness] (21) 3. assertions (28) 4. presentation disclosure (30) 5. the other one [assertion] (59) 6. the balance sheet assertions (70) 7. the only one [assertion][[that is common to transactions]] (71) 8. existence (73) 9. the risk (76) 10. valuation (79)

<p>11. it [transfer pricing] (85) 12. the negotiated price (117) 13. [the negotiated price] (118) 14. our transfer price (124) 15. it [outlay cost] (125) 16. our opportunity cost (126) 17. the first [element] (132) 18. the second [element] (140) 19. [the formula] (165) 20. our invested capital (166) 21. [invested capital] (169) 22. our return on investment (170) 23. it [the ratio] (172) 24. it [return on investment] (178) 25. it [return on investment] (179) 26. ROI (182) 27. this measure (198) 28. [this measure] (203) 29. our imputed interest rate (210) 30. it [the percentage return] (218) 31. it [the percentage return] (219) 32. they [the bank rate of interest and the percentage return] (220) 33. the bank rate of interest (221) 34. it [the bank rate of interest] (223) 35. it [residual income] (227) 36. it [residual income] (228) 37. it [residual income] (229) 38. those two measures (239) 39. one [measure] (240) 40. the formula (242) 41. A WACC (247)</p>	<p>7. it [the system development life cycle] (26) 8. it [the system development life cycle] (27) 9. [step two] (36) 10. analysis and design (39) 11. one of the things you're concerned about (41) 12. joint application development (56) 13. [RAD] (58) 14. keeping maintenance costs under control (65) 15. RAD (67) 16. prototyping (75) 17. it [prototyping] (76) 18. it [prototyping] (77) 19. another way [of speeding up systems development] (78) 20. another way of speeding up systems development (80) 21. one of the things you have to be concerned about (116) 22. it [requirement] (161) 23. it [requirement] (162) 24. it [requirement] (163) 25. the weightings (165) 26. determining the evaluation criteria] (174) 27. the next step (182) 28. the evaluation (184) 29. [the support fee] (203) 30. it [the support fee] (207)</p>	<p>11. occurrence (83) 12. rights and obligations (87) 13. rights and obligations [[I would say]] 88 14. rights and obligations (89) 15. rights and obligations (93) 16. they [the last lot of assertions] (95) 17. the way we gather it (124) 18. the audit program (131) 19. the techniques (132) 20. they [buzz words] (141) 21. they [confirmation, re-calculation, re-performance] (142) 22. they [substantive procedures] (143) 23. analytical procedures (157) 24. they [debtors' turnover ratio and inventory turnover ratio] (159) 25. analytical procedures (162) 26. they [analytical procedures] (166) 27. they [analytical procedures] (167) 28. having an understanding of the control environment and the internal control procedures the client has (174) 29. sufficient (189) 30. the rule (196) 31. the audit risk model (202) 32. the risk (207) 33. our opinion (211) 34. the optimum (218) 35. this risk (219) 36. the audit risk model (223)</p>
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	<p>42. what it's saying (251) 43. they [our weighted average and our imputed interest rate] (264) 44. they [our weighted average and our imputed interest rate] (265)</p>	<p>31. one of your key duties [[in the organization]] (227) 32. safeguarding that asset, [[and anything around it]] (239) 33. it [safeguarding assets] (240) 34. [safeguarding assets] (247) 35. a structure, process, formal framework (252) 36. some steps (260) 37. they [the steps] (262) 38. it [prototyping] (277) 39. prototyping (283) 40. these decisions (286) 41. the initial planning and investigation [[on a, on a technology project]] (292) 42. RAD and JAD (298) 43. it [RAD and JAD] (300) 44. it [this process] (306) 45. it [this process] (307) 46. it [this process] (308) 47. it [CRPs] (318) 48. getting everybody together like that (328) 49. [it [object oriented analysis and design] (345) 50. it [object oriented analysis and design] (346) 51. it [object oriented technology] (354) 52. maintenance costs (355)</p>	<p>37. inherent risk and control risk (224) 38. the inherent risk and the control risk (225) 39. inherent risk (227) 40. control risk (233) 41. detection risk (240) 42. detection risk (241) 43. inherent risk (252) 44. control risk (253) 45. controls (261) 46. inherent risk (262) 47. control risk (263) 48. our control risk (265) 49. detection risk (266) 50. inherent and control risk (271) 51. they [inherent and control risk] (272) 52. they [inherent and control risk] (273) 53. it [the relationship between control and inherent risk and detection risk] (288) 54. detection risk (289) 55. business risk (291) 56. tools [[that we use]] (295) 57. they [PEST and SWAT analysis] (302) 58. it [PEST and SWAT analysis] (305) 59. substantive testing (310)</p>
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			<p>60. the relationship [[we have between inherent and control risk, and detection risk]] (314)</p> <p>61. the standards (321)</p> <p>62. tests of detail (348)</p> <p>63. subsequent receipts (354)</p> <p>64. [debtors] (357)</p> <p>65. the level of substantive testing (359)</p> <p>66. low detection risk (360)</p> <p>67. it [valuing intangible assets] (374)</p> <p>68. it [valuing intangible assets] (375)</p> <p>69. the same [rule] (391)</p> <p>70. the steps (396)</p> <p>71. it [the program] (406)</p>
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Appendix 15 Stage 1: Sub categories of institutional abstractions chosen as topical Theme in the four preliminary analytical categories in each seminar

1. *Accounting categories* in the seminar data

	Management accounting	Information systems	Auditing
Specific entities	1. [their revenue] (25) 2. [their expenses] (27) 3. [their revenue] (29)	1. [your support, your annual support fee] (204)	1. they [intangible assets] (371)
Generic entities	4. your return (A269)		
Abstract entities	45. our opportunity cost (126) 46. our invested capital (166) 5. [invested capital] (169)	1. [the support fee] (203) 2. it [the support fee] (207) 3. maintenance costs (355)	1. subsequent receipts (354) 2. [debtors] (357)

2. *Practitioner activity* in the seminar data

	Management accounting	Information systems	Auditing
Specific entities		1. one of his first jobs (94) 2. this project (129) 3. [the project] (131) 4. it [project in example] (370) 5. what you can do (388)	
Generic entities	1. the key action (190)	1. upper CASE (72) 2. lower CASE (73) 3. they [workshops] (304) 4. they [workshops] (305) 5. [workshops] (310) 6. [workshops] (311) 7. they [workshops] (314)	1. what I might do (153) 2. what we can try to do (221) 3. the more control testing you do [in the generic example] (311) 4. the more substantive testing you do [in the generic example] (312)

<p>Abstract entities</p>	<ol style="list-style-type: none"> 1. transfer pricing (3) 2. it [responsibility accounting] (21) 3. what it should promote (86) 4. transfer pricing (101) 5. it [transfer pricing] (79) 6. it [transfer pricing] (80) 7. it [transfer pricing] (83) 8. it [transfer pricing] (85) 	<ol style="list-style-type: none"> 1. analysis and design (39) 2. one of the things you're concerned about (41) 3. keeping maintenance costs under control (65) 4. prototyping (75) 5. another way [of speeding up systems development] (78) 6. another way of speeding up systems development (80) 7. one of the things you have to be concerned about (116) 8. determining the evaluation criteria] (174) 9. the evaluation (184) 10. one of your key duties [[in the organization]] (227) 11. safeguarding that asset, [[and anything around it]] (239) 12. it [safeguarding assets] (240) 13. [safeguarding assets] (247) 14. prototyping (283) 15. these decisions (286) 16. the initial planning and investigation [[on a, on a technology project]] (292) 17. it [this process] (307) 18. it [this process] (308) 19. it [CRPs] (318) 20. getting everybody together like that (328) 	<ol style="list-style-type: none"> 1. the way we gather it (124) 2. the techniques (132) 3. they [substantive procedures] (143)) 4. analytical procedures (157) 5. analytical procedures (162) 6. they [analytical procedures] (166) 7. they [analytical procedures] (167) 8. having an understanding of the control environment and the internal control procedures the client has (174) 9. tools [[that we use]] (295) 10. substantive testing (310) 11. tests of detail (348) 12. it [valuing intangible assets] (374) 13. it [valuing intangible assets] (375)
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2.1 Subsets of *practitioner activity* in the seminar data

		Management accounting	Information systems	Auditing
Specific entities	Projects		<ol style="list-style-type: none"> 1. one of his first jobs (94) 2. this project (129) 3. [the project] (131) 4. it [project in example] (370) 	
	Roles		<ol style="list-style-type: none"> 1. what you can do (388) 	
Generic entities	Projects	<ol style="list-style-type: none"> 1. the key action (190) 	<ol style="list-style-type: none"> 1. upper CASE (72) 2. lower CASE (73) 3. they [workshops] (304) 4. they [workshops] (305) 5. [workshops] (310) 6. [workshops] (311) 7. they [workshops] (314) 	
	Roles			<ol style="list-style-type: none"> 1. what I might do (153) 2. what we can try to do (221) 3. the more control testing you do [in the generic example] (311) 4. the more substantive testing you do [in the generic example] (312)
Abstract entities	Practices	<ol style="list-style-type: none"> 1. transfer pricing (3) 2. responsibility accounting (21) 3. transfer pricing (101) 4. it [transfer pricing] (79) 5. it [transfer pricing] (80) 6. it [transfer pricing] (83) 7. it [transfer pricing] (85) 		
	Projects		<ol style="list-style-type: none"> 1. analysis and design (39) 	<ol style="list-style-type: none"> 1. the way we gather it (124)

		<ol style="list-style-type: none"> 2. joint application development (56) 3. [RAD] (58) 4. RAD (67) 5. prototyping (75) 6. it [prototyping] (76) 7. it [prototyping] (77) 8. another way [of speeding up systems development] (78) 9. another way of speeding up systems development (80) 10. determining the evaluation criteria] (174) 11. it [prototyping] (277) 12. prototyping (283) 13. RAD and JAD (298) 14. it [RAD and JAD] (300) 15. the evaluation (184) 16. these decisions (286) 17. the initial planning and investigation [[on a, on a technology project]] (292) 18. it [this process] (307) 19. it [this process] (308) 20. it [CRPs] (318) 21. getting everybody together like that (328) 22. [it [object oriented analysis and design] (345) 23. it [object oriented analysis and design] (346) 24. it [object oriented technology] (354) 	<ol style="list-style-type: none"> 2. the techniques (132) 3. they [buzz words] (141) 4. they [confirmation, re-calculation, re-performance] (142) 5. they [substantive procedures] (143)) 6. analytical procedures (157) 7. analytical procedures (162) 8. they [analytical procedures] (166) 9. they [analytical procedures] (167) 10. tools [[that we use]] (295) 11. tests of detail (348) 12. it [valuing intangible assets] (374) 13. it [valuing intangible assets] (375)
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	Roles		<ol style="list-style-type: none"> 1. one of the things you're concerned about (41) 2. one of the things you have to be concerned about (116) 3. one of your key duties [[in the organization]] (227) 4. safeguarding that asset, [[and anything around it]] (239) 5. it [safeguarding assets] (240) 6. [safeguarding assets] (247) 	<ol style="list-style-type: none"> 1. having an understanding of the control environment and the internal control procedures the client has (174)
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3. *Tokens of exchange* in the seminar data

	Management accounting	Information systems	Auditing
Specific entities	<ol style="list-style-type: none"> 1. the transfer price (15) 		
Generic entities	<ol style="list-style-type: none"> 1. your imputed interest rate (266) 2. [your imputed interest rate] (267) 3. [your imputed interest rate] (268) 		
Abstract entities	<ol style="list-style-type: none"> 1. a transfer price (4) 2. it [transfer price] (10) 3. the negotiated price (117) 4. [the negotiated price] (118) 5. our transfer price (124) 6. our imputed interest rate (210) 7. it [percentage return] (218) 8. it [percentage return] (219) 9. they [the bank rate of interest and the percentage return] (220) 10. the bank rate of interest (221) 11. it [the bank rate of interest] (223) 	<ol style="list-style-type: none"> 1. the weightings (165) 	<ol style="list-style-type: none"> 1. completeness (19) 2. it [completeness] (21) 3. assertions (28) 4. presentation disclosure (30) 5. the other one [assertion] (59) 6. the balance sheet assertions (70) 7. the only one [assertion] [[that is common to transactions]] (71) 8. existence (73) 9. valuation (79) 10. occurrence (83) 11. rights and obligations (87)

	<ul style="list-style-type: none"> 12. they [our weighted average and our imputed interest rate] (264) 13. they [our weighted average and our imputed interest rate] (265) 		<ul style="list-style-type: none"> 12. rights and obligations [[I would say]] 88 13. rights and obligations (89) 14. rights and obligations (93) 15. they [the last lot of assertions] (95) 16. our opinion (211)
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4. *Rules* in the seminar data

	Management accounting	Information systems	Auditing
Specific entities			1. their controls (275)
Generic entities	<ul style="list-style-type: none"> 1. the external market (135) 2. [the external market] (136) 3. it [the external market] (138) 	<ul style="list-style-type: none"> 1. they [requirements] (301) 2. they [requirements] (303) 	<ul style="list-style-type: none"> 1. control risk [in the generic example] (313) 2. detection risk [in the generic example] (316)
Abstract entities	<ul style="list-style-type: none"> 1. they [general principles or policies] (104) 2. the first [element] (132) 3. the second [element] (140) 4. it [return on investment] (178) 5. it [return on investment] (179) 6. ROI (182) 7. this measure (198) 8. [this measure] (203) 9. it [residual income] (228) 10. it [residual income] (229) 11. those two measures (239) 12. one [measure] (240) 	<ul style="list-style-type: none"> 1. it [requirement] (161) 2. it [requirement] (162) 3. it [requirement] (163) 	<ul style="list-style-type: none"> 1. the risk (76) 2. the audit program (131) 3. sufficient (189) 4. the rule (196) 5. the risk (207) 6. the optimum (218) 7. this risk (219) 8. inherent risk and control risk (224) 9. the inherent risk and the control risk (225) 10. inherent risk (227) 11. control risk (233) 12. detection risk (240) 13. detection risk (241)

			14. inherent risk (252) 15. control risk (253) 16. controls (261) 17. inherent risk (262) 18. control risk (263) 19. our control risk (265) 20. detection risk (266) 21. inherent and control risk (271) 22. they [inherent and control risk] (272) 23. they [inherent and control risk] (273) 24. detection risk (289) 25. business risk (291) 26. the standards (321) 27. the level of substantive testing (359) 28. low detection risk (360) 29. the same [rule] (391) 30. it [the program] (406)
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5. *Symbolic relations* in the seminar data

	Management accounting	Information systems	Auditing
Abstract entities	1. it [outlay cost] (125) 2. [the formula](165) 3. our return on investment (170) 4. it [the ratio] (172) 5. it [residual income] (227) 6. the formula (242) 7. A WACC (247)	1. this process (5) 2. it [the system development life cycle] (6) 3. the system development life cycle (17) 4. it [the system development life cycle] (18)	1. they [debtors' turnover ratio and inventory turnover ratio] (159) 2. the audit risk model (202) 3. the audit risk model (223) 4. it [the relationship between control and inherent risk and detection risk] (288)

	<p>8. what it's saying (251)</p>	<p>5. it [the system development life cycle] (19)</p> <p>6. [the system development life cycle] (21)</p> <p>7. it [the system development life cycle] (26)</p> <p>8. it [the system development life cycle] (27)</p> <p>9. [step two] (36)</p> <p>10. the next step (182)</p> <p>11. a structure, process, formal framework (252)</p> <p>12. some steps (260)</p> <p>13. they [the steps] (262)</p> <p>14. it [this process] (306)</p>	<p>5. they [PEST and SWAT analysis] (302)</p> <p>6. it [PEST and SWAT analysis] (305)</p> <p>7. the relationship [[we have between inherent and control risk, and detection risk]] (314)</p> <p>8. the steps (396)</p>
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Appendix 16 Stage 2: Redistribution of data in the category TEXT REFERENCE in the management accounting seminar

1. TEXT REFERENCE coded as UNPACKING SPECIFIC ENTITIES in the management accounting seminar

0 references coded

2. TEXT REFERENCE coded as SPECIFIC ENTITIES in the management accounting seminar

0 references coded

3. TEXT REFERENCE coded as PACKING SPECIFIC ENTITIES in the management accounting seminar

5 references coded

1. Okay, so that [is] very simply how the bonus system will be determined
2. But if we're basing our performance strictly on financial performance that is how it can be done.
3. [That will] decrease their revenue
4. and [that will] decrease their profit.
5. [This means] nothing

4. TEXT REFERENCE coded as UNPACKING GENERIC ENTITIES in the management accounting seminar

0 references coded

5. TEXT REFERENCE coded as GENERIC ENTITIES in the management accounting seminar

0 references coded

6. TEXT REFERENCE coded as PACKING GENERIC ENTITIES in the management accounting seminar

3 references coded

1. Student answers. [That should drive] motivation.

2. And this is by no means trying to promote negative behaviour.
3. Student answers. No, that [is] going to drive what the figure is.

7. TEXT REFERENCE coded as UNPACKING ABSTRACT ENTITIES in the management accounting seminar

23 references coded

1. [That is] my profit
2. and that is what my responsibility managers will be evaluated on.
3. But this is all driving towards performance measurement,
4. So that [is] what transfer pricing is driving.
5. So that [is] the basic principles of why we set transfer prices.
6. Now I mentioned at the beginning that this really can only occur effectively in a decentralised environment.
7. This is really looking at the competitive environment,
8. This can occur when there's no external market,
9. Okay that can be a percentage profit mark up of anything really.
10. And that means too then this idea of negotiated prices.
11. but that [is] our general rule.
12. And this can be a little bit confusing,
13. So is there an external market, that [is] the first question.
14. Okay, so these are the five different scenarios in which we're operating.
15. And each of those will determine or direct us to an appropriate transfer price.
16. and these are financial performance measures that we will apply to our various divisions to determine their performance.
17. This is where, this is primarily used to determine the performance of an investment centre.
18. Okay so these are our key financial measures.
19. and this is simply ah our profit minus our invested capital by our imputed interest rate.
20. and generally that is based on your average invested capital.
21. So this is how much value the organisation has generated within a single accounting period.
22. This is really an assessment, or a calculation,
23. Okay so remember that these are just different ways of measuring our performance.

8. TEXT REFERENCE coded as ABSTRACT ENTITIES in the management accounting seminar

0 references coded

Appendix 17 Stage 2: Redistribution of data in the category TEXT REFERENCE in the information systems seminar

1. TEXT REFERENCE coded as UNPACKING SPECIFIC ENTITIES in the information systems seminar

0 references coded

2. TEXT REFERENCE coded as SPECIFIC ENTITIES in the information systems seminar

1 reference coded

1. If you were a food manufacturer where it's a recipe, or like a pharmaceutical manufacturer, where you're putting ingredients in, and you produce a product and you get a certain yield, that [is] called process manufacturing,

3. TEXT REFERENCE coded as PACKING SPECIFIC ENTITIES in the information systems seminar

8 references coded

1. So that was one of the first things we had to do.
2. So that [is] an example of speeding you know, speeding up development because you're already using.
3. Okay, so those [are] examples of how you can go about speeding up development.
4. that [is] what we did.
5. That [is] a whole new area in the last ten years to look at how you speed up programming.
6. That [is] a change management issue you know when you start to change the way people work
7. [This was] a project that went horribly wrong at the end of two thousand and five.
8. that didn't exist.

4. TEXT REFERENCE coded as UNPACKING GENERIC ENTITIES in the information systems seminar

0 references coded

5. TEXT REFERENCE coded as GENERIC ENTITIES in the information systems seminar

0 references coded

6. TEXT REFERENCE coded as PACKING GENERIC ENTITIES in the information systems seminar

18 references coded

1. and that means, that speeds up obviously putting a system into a business if you choose to take packaged software.
2. That [is] generally unacceptable today
3. Okay, so that [is] another way of doing it, which is why we focus on what do you look for when you buy a package.
4. And this is the document that stipulates all the details of what you require for every application, whether it's general ledger, accounts receivable, manufacturing, and then in manufacturing, within the master production schedule, within um job costing um and so on, order entry, um ah product management, inventory management, things like that, how we handle stock in the organization.
5. and this means that when you sit down to say evaluate the vendor you have a very objective way.
6. that [is] not a reason for spending, investing in a package.
7. that [is] one way of doing it.
8. The other thing of course is you don't, if they tick the box that [is] not a reason for purchase.
9. so that [is] an evaluation. Okay?
10. That [is] a very common process if you're investing a large amount of money.
11. Okay, that [is] a very common process when you're dealing with suppliers.
12. That [is] what vendors charge.
13. That [is] the industry standard.
14. [That is] no problem, alright?
15. So these are some of the things that need to be considered
16. [Student question] Yes, yes, so if you've got really unique requirements, that [is] true
17. and in fact, that [is] how a lot of, that [is] how some packaged software started.
18. Okay, so that [is] a good checklist.

7. TEXT REFERENCE coded as UNPACKING ABSTRACT ENTITIES in the information systems seminar

8 references coded

1. That [is] why it's evolved over a period of time.
2. And these are things like regulation, deregulation, competitive pressures.
3. that [is] very common,
4. This is very high level of course,
5. Today that [is] very common,
6. If it's a much larger system, and I'll talk about one at the break, just after the break, that [is] probably not appropriate, um, technology.
7. Yep, from my point of view, [that is] the most important step.
8. Rapid application development, as I said, this is really speeding up, the, in particular, the, getting to the final product quickly, especially if you have to do programming.

8. TEXT REFERENCE coded as ABSTRACT ENTITIES in the information systems seminar

0 references coded

Appendix 18 Stage 2: Redistribution of data in the category TEXT REFERENCE in the auditing accounting seminar

1. TEXT REFERENCE coded as UNPACKING SPECIFIC ENTITIES in the auditing seminar

0 references coded

2. TEXT REFERENCE coded as SPECIFIC ENTITIES in the auditing seminar

0 references coded

3. TEXT REFERENCE coded as PACKING SPECIFIC ENTITIES in the auditing seminar

2 references coded

1. If I re-perform the bank reconciliations, that [is] a substantive test
2. and that [is] when I am concerned about the dollar amounts and if there's errors, you know, in terms of dollars.

4. TEXT REFERENCE coded as UNPACKING GENERIC ENTITIES in the auditing seminar

0 references coded

5. TEXT REFERENCE coded as GENERIC ENTITIES in the auditing seminar

0 references coded

6. TEXT REFERENCE coded as PACKING GENERIC ENTITIES in the auditing seminar

7 references coded

1. that [is] just quickly looking, isn't it?
2. That becomes a substantive procedure.
3. That [is] why the key words associated with controls are inspect, enquire, observe
4. Because that [is] where you want to focus your attention.
5. and that [is] why we need to focus on the audit risk model.
6. That [is] what you should do, not then re-do detailed testing, okay.
7. that [is] how far back they can actually come and ask you for this information.

7. TEXT REFERENCE coded as UNPACKING ABSTRACT ENTITIES in the auditing seminar

10 references coded

1. So that [is] why our concern is with different assertions
2. That [is] a classification error.
3. These are my key assertions,
4. [these are] the ones that are at risk.
5. And that will come through when you do the homework question this week, okay.
6. and that is what the audit program does.
7. and that [is] very judgemental isn't it, or subjective
8. And then we also talk about appropriate, that means relevant and reliable audit evidence,
9. that [is] the risk.
10. If control risk and inherent risk is high, that means we, we don't, we don't rely on controls.

8. TEXT REFERENCE coded as ABSTRACT ENTITIES in the auditing seminar

0 references coded

Appendix 19 Stage 2: WH- interrogatives chosen as topical Theme in each seminar

a) RHETORICAL					
			Management accounting	Information systems	Auditing
Participants	<i>Generic conscious participant</i>		1. WH generic conscious participant [who] 2. WH generic conscious participant [who]	0	0
	<i>Specific conscious participant</i>		1. WH specific conscious participant [who] 2. WH specific conscious participant [who]	0	
	<i>Local conscious participant</i>		0	0	0
	<i>Abstract entity</i>		1. WH abstract participant [what] 2. WH abstract participant [what][price] 3. WH abstract participant [how much=what price] 4. WH abstract participant [what] 5. WH abstract participant [what] 6. WH abstract participant [what]	1. WH abstract participant [what] 2. WH abstract participant [what] 3. WH- abstract participant [how much] 4. WH abstract participant [what] 5. WH abstract participant [what] 6. WH abstract participant [what]	1. WH abstract participant [which] 2. WH abstract participant [what] 3. WH abstract participant [what]

			7. WH abstract participant [what] 8. WH abstract participant [what] RHET 9. WH abstract participant [what behaviour]		
	<i>Generic object</i>			1. WH generic participant [what] 2. WH generic participant [who else]	1. WH generic participant [what]
	<i>Specific object</i>		0	0	0
	<i>Local object</i>		0	0	0
Circumstances	<i>Abstract circumstances</i>	<i>Manner (how?)</i>	1. WH abstract circumstance [how] 2. WH abstract circumstance [how]	0	0
		<i>Cause (why?)</i>	1. WH abstract circumstance [why]	0	0
		<i>Place (where?)</i>	0	1. WH abstract circumstance [where]	0
	<i>Generic circumstances</i>	<i>Time (when?)</i>	0	0	0
		<i>Place (where?)</i>	0	0	1. WH generic circumstance [where] 2. WH generic circumstance [where]
		<i>Distance (how far?)</i>	0	0	0

		<i>Duration</i> (<i>how long?</i>)	0	1. WH generic circumstance [how long]	0
		<i>Manner</i> (<i>how?</i>)	1. WH generic circumstance [how] 2. WH generic circumstance [how well] 3. WH generic circumstance [how]	1. WH generic circumstance [how] 2. WH generic circumstance [how] 3. WH generic circumstance [how] 4. WH generic circumstance [how] 5. WH generic circumstance [how] 6. WH- generic circumstance [how]	0
		<i>Cause</i> (<i>why?</i>)	1. WH generic circumstance [why]	0	1. WH generic circumstance [why]
		<i>Time</i> (<i>when?</i>)	0	0	0
	<i>Specific circumstances</i>	<i>Place</i> (<i>where?</i>)	0	0	0
		<i>Distance</i> (<i>how far?</i>)	0	0	0
		<i>Duration</i> (<i>how long?</i>)	0	0	0
		<i>Manner</i> (<i>how?</i>)	0	1. WH specific circumstance [how]	0

				1. WH specific circumstance [what=how] 2. WH specific circumstance [what=how]	
		<i>Cause</i> (why?)	0	0	0
		<i>Time</i> (when?)	0	0	0
	Local circumstances	<i>Place</i> (where?)	1. WH local circumstance [where]	0	0
		<i>Distance</i> (how far?)	0	0	
		<i>Duration</i> (how long?)	0	0	0
		<i>Manner</i> (how?)	0	0	0
TOTAL RHETORICAL WH ELEMENTS			21	19	7

b) NON RHETORICAL

		Management accounting	Information systems	Auditing
Participants	<i>Generic conscious participant</i>	0	0	0
	<i>Specific conscious participant</i>	0	0	1. WH specific conscious participant [who]
	<i>Local conscious participant</i>	1. WH local participant [who]	0	1. WH local participant [which] 2. WH local participant [what]
	<i>Abstract entity</i>	1. WH abstract participant [what] 2. WH abstract participant [what] 3. WH- abstract participant [how much] 4. WH abstract participant [how much] 5. WH abstract participant [what] 6. WH abstract participant [what] 7. WH abstract participant [what] 8. WH abstract participant [what] 9. WH abstract participant [what]	1. WH abstract participant [what] 2. WH abstract participant [what] 3. WH abstract participant [what] 4. WH abstract participant [which]	1. WH abstract participant [what]

			10. WH abstract participant [how much]		
	<i>Generic object</i>		0	0	0
	<i>Specific object</i>		0	0	0
	<i>Local object</i>		1. WH local object [what]	0	1. WH local entity [what]
Circumstances	<i>Abstract circumstances</i>	<i>Manner (how?)</i>	1. WH abstract circumstance [what =how] 2. WH abstract circumstance [what =how] 3. WH abstract circumstance [in what way = how] 4. WH abstract circumstance [what=how] 5. WH abstract circumstance [what=how]	0	0
		<i>Cause (why?)</i>	1. WH abstract circumstance [why] 2. WH abstract circumstance [why] 3. WH abstract circumstance [why]	0	0
	<i>Generic circumstances</i>	<i>Time (when?)</i>	0	0	0
		<i>Place (where?)</i>	0	0	0

		<i>Distance</i> (how far?)	0	0	0
		<i>Duration</i> (how long?)	0	0	0
		<i>Manner</i> (how?)	1. WH generic circumstance [what=how] 2. WH generic circumstance [how]	0	0
		<i>Cause</i> (why?)	0	0	0
	Specific circumstances	<i>Time</i> (when?)		0	0
		<i>Place</i> (where?)	1. WH specific circumstance [where] 2. WH specific circumstance [where] 3. WH specific circumstance [where] 4. WH specific circumstance [where]	0	0
		<i>Distance</i> (how far?)	0	0	0
		<i>Duration</i> (how long?)	0	0	0
		<i>Manner</i> (how?)	1. WH specific circumstance [how]	0	0

			2. WH specific circumstance [how]		
			3. WH specific circumstance [how]		
			4. WH specific circumstance [how]		
			5. WH specific circumstance [how]		
			6. WH specific circumstance [how]		
		<i>Cause (why?)</i>	0	0	0
	Local circumstances	<i>Time (when?)</i>	0	0	0
		<i>Place (where?)</i>	0	0	0
		<i>Distance (how far?)</i>	0	0	0
		<i>Duration (how long?)</i>	0	0	0
		<i>Manner (how?)</i>	0	0	0
TOTAL NON RHETORICAL WH ELEMENTS			32	4	5

Appendix 20 Stage 2: Contents of Stage 2 categories in the management accounting seminar

0. Data coded as LOCAL ENTITIES in the management accounting seminar

55 references coded

1. Okay [you] let us look at transfer pricing.
2. Where did my pen go?
3. Talks to self. Okay, [I] found my pen.
4. So [you] let us just think about that decentralized environment again.
5. Okay in the example in the book they talk about producing soap,
6. We have different terms that we would use to describe those departments.
7. and we [will] talk next week about a better performance measurement approach
8. What [is] this again? [points to whiteboard] *student answers.*
9. [This is] my profit.
10. Okay, so we [have] talked about this.
11. The key [[with this slide]] is to highlight one of, two of the points.
12. We [have] talked about the importance of autonomy in decision making
13. Now transfer pricing, to determine the transfer price we have three methods.
14. We have a market based method.
15. The second [method] is cost plus prices.
16. and I highlight this once.
17. Okay, we [will] see that through some examples in a moment,
18. Now we have five different scenarios and
19. from an exam perspective or a real life perspective you need to understand the environment in which you are operating.
20. And the key is to identify two elements.
21. I often get confused with this.
22. okay so [you] be very clear about that.
23. Now I [am] going to get you to do some work in some groups.
24. So hopefully from having gone through those five different scenarios you [have] been listening
25. or you [have] thought about your own scenario to know what to do in the different circumstances.
26. Okay and we [are] talking about external market in regards to supply,
27. Okay we [are] going to move from transfer pricing to very quickly uh, the time has just flown by, to look at our financial measures for our various departments or companies
28. I [am] going to go through these very quickly
29. and [I] [will] just touch on the key points
30. and we will review these again next week when we have a look at the homework.
31. You might be familiar with some of these terms
32. and I [am] hoping you are [familiar with them] from financial accounting.
33. So we [have] got three key measures that we're going to look at,
34. The first [measure] is return on investment.
35. And here we have some key terms that you need to be familiar with.
36. You can see there a further drill down as to our formula.
37. Now it [is] very important as we go through these,
38. you can all plug in the numbers to the formula.
39. [If] you can remember the formula [then] you can get the answer.

40. And next week when we focus more on performance measurement systems as a whole we [will] focus on the benefit of using some of these types of financial performance measures but in addition to other types of performance measures okay that may be non financial based.
41. Our second type of measure is residual income
42. Can you describe that?
43. and you [are] right,
44. Now in your text book you can read through there is a few pages dedicated to invested capital calculation,
45. you can go through and read all about that.
46. And there [is] a direction given about what is the appropriate measure
47. Are you all familiar
48. or have you seen or performed a weighted average or a WACC calculation?
49. Has everyone heard that term? [*student answers*].
50. Yes, who hasn't?
51. A couple [of you haven't heard that term].
52. again I think the textbook might work through an example.
53. Okay, so I don't know if someone can do that calculation on their calculator,
54. but that [is] basically,
55. Okay [you] let us have a look at our refresher questions.

1. Data coded as UNPACKING SPECIFIC ENTITIES in the management accounting seminar

30 references coded

1. So you need to be clear as to who [is] buying
2. and who is selling
3. how are they achieving their revenue?
4. Where is their revenue coming from?
5. And where are their expenses? Student answers.
6. And department B, where is their revenue coming from?
7. And where is their expenses coming from? Student answers
8. Now how this is then used in practice is to say
9. say its overall company profits are a hundred million dollars, of that a hundred million, I [am] going to distribute to my managers a million dollars in bonuses.
10. Now imagine there's only two departments in this company, so I need to share that million dollars between my two managers.
11. Who is going to be happy?
12. Who is going to be sad?
13. Well they shouldn't be too sad, [because] they're still getting three hundred thousand.
14. But if I know that my department [unclear] manager is getting seven hundred thousand dollars that's a different,
15. then department A will be driving a Ferrari
16. and I [will] be driving a Hyundai.
17. I know that department manager A has received this great bonus, how can I change this for next year?
18. Next year I want to earn more of that bonus, how can I do it?
19. So how can I influence my bonus? Students answer.
20. Okay I need to increase my profit, so how can I do that?

21. I could increase my sales.
22. Or I could decrease my expenses.
23. If my expenses are driven by my purchases from department A, how do I reduce my expenses? Student answers.
24. Yes [I reduce my expenses] by reducing the amount that I effectively pay to department A, okay, reducing my cost, my material expense.
25. Okay, they're colleagues in the same company [so] they should be working together.
26. Okay so if they would then, the buying department A will also have strong negotiation skills for their sales.
27. And department A will have strong negotiation skills for their purchases, okay, with external people.
28. So for example if I have a number of borrowings, I might be paying one loan, a hundred million at five percent.
29. I might have another loan of a hundred million at say a hundred and fifty million at twenty percent.
30. So I then work out the average or the weighted average based on the level of borrowing.

2. Data coded as SPECIFIC ENTITIES in the management accounting seminar

7 references coded

1. so department B will sell soap to customers
2. and department A will produce glycerol which is a material that's used in producing soap
3. and they will sell that to department B that will further manufacture that into a finished good or the soap.
4. From an analysis I evaluate that seventy percent of the profit of the, if it was a hundred million, was from department A and thirty percent was from department B.
5. [My department A manager will get] seven hundred thousand.
6. [My department B manager will get] three hundred.
7. So I [am] department manager B.

3. Data coded as PACKING SPECIFIC ENTITIES in the management accounting seminar

21 references coded

1. Now so the transfer price is the price that department B will pay for this material.
2. Department A is our selling division
3. and department B is our buying division.
4. So in this scenario what is the revenue that department A,
5. Student answers. Yep [their revenue is coming] from the sales to department B.
6. [Their expenses are] purchasing their raw materials.
7. Student answers. So [their revenue is coming from] their external sales.
8. okay, so firstly it will be performance measurement of the department

9. and secondly it will be performance measurement of the responsibility manager.
10. and why this transfer price is important is the company at the end of the financial accounting period will,
11. So how much bonus is my department A, department A manager going to get?
[Student answer]
12. How much is department B going to get? [Student answer].
13. Okay, so that [is] very simply how the bonus system will be determined
14. But if we're basing our performance strictly on financial performance that is how it can be done.
15. What do I need to influence?
16. What [is] that going to do to department A? Students answer
17. [That will] decrease their revenue
18. and [that will] decrease their profit.
19. What does this mean for the company as a whole? [student answer]
20. [This means] nothing
21. okay, the net difference [in this example] is zero.

4. Data coded as UNPACKING GENERIC ENTITIES in the management accounting seminar

28 references coded

1. [Student: to know the worth of each department?] To know the worth, yep = So that [you] know the worth, yep
2. Okay, so if a manager is held accountable or responsible for their area then they will be acting in a fashion that will be increasing their profit.
3. Okay, because then the individual manager doesn't have the responsibility or the autonomy to drive what that price is
4. so what, can I also buy the product on the market,
5. and we really are looking at the cost,
6. Okay, so the higher the mark up the better skill there is for department manager A,
7. and the lower the skills [there is] for department manager B in negotiating.
8. So you need to take note,
9. And we need to be able to recognize those elements.
10. The importance is to think about well why would I choose one measure over another, because there [is] really no set determination as to what measure I would use.
11. So if you think about the outcome of or the ROI ratio I can then easily if I'm looking to compare the performance of department A and department B, I can compare them apples with apples, because this [ratio] is taking into account the fact that they could have had different amounts of invested capital.
12. So how well have they used that to generate a profit that's contributing to my overall organization.
13. So how do I improve my ROI, if you think about the measures?
14. I can improve my profits
15. so [I can] increase my sales
16. or [I can] decrease my expenses.
17. I could reduce my expenditure on invested capital,
18. And the key action [[that people will make]] is not increasing their invested capital, so not spending money on new machinery.

19. So if I increase my expenditure on my invested capital, I would decrease, I would decrease my rate of return.
20. So if I [am] evaluated on my ability to have a favourable number compared to my colleagues I may choose not invest in machinery.
21. you need to take that into account.
22. We can use it effectively to evaluate.
23. They may make short term financial decision making gains,
24. [they may] not make long term decisions for example asset replacement or investing in their working capital.
25. Now I'm only newly owing this business, how would I get an idea of what type of, what number that percentage should be?
26. you know if I've got a hundred million dollars, if I just put it in the bank I [will] earn I don't know six percent or so.
27. Generally speaking it [is] more difficult to use that as a tool to compare your departments okay, to determine which one has performed better.
28. do I use um total, weighted average, book value, um market value,

5. Data coded as GENERIC ENTITIES in the management accounting seminar

5 references coded

1. We have a general transfer pricing rule
2. My manufacturing efficiency will reduce over time because I [am] using old outdated technology or my machine is continually breaking down so my production line is stopped.
3. So when I'm in business, I own a company, I have an idea about how much of a return I want that company to give me, so I can be thinking about that in terms of percentage.
4. you link that to as well your cost of um of capital.
5. And to determine that single rate I will weight my capital based on the interest rates I'm paying.

6. Data coded as PACKING GENERIC ENTITIES in the management accounting seminar

32 references coded

1. and what type of behaviour do you think that should drive?
2. Student answers. [That should drive] motivation.
3. In what way [should it drive motivation?]
4. And this is by no means trying to promote negative behaviour.
5. However you will see that what happens in practice is that while senior management don't set the price they will have some general principles or policies around transfer pricing.
6. so what [price] are competitors selling the products for
7. how much can I pay for it on the open market?
8. so what [is] our product cost or outlay cost plus a particular mark up.

9. And that decision [[about how much the mark up is]] is really through the negotiation skills of our departmental managers.
10. The external market is referring to there being suppliers in the market because it [is] related to the price that's available.
11. [The external market] [is] not necessarily related to the external market of customers
12. If we talk about the external market it [is] the external market of supply.
13. And by excess capacity I mean that in my production environment I have availability in my scheduling to produce more units than what is currently being ordered.
14. is there an external,
15. is there not.
16. do we have capacity, excess or limited?
17. Student answers. Machinery [is an example of invested capital]
18. so if I reduce that denominator it's going to increase my overall outcome.
19. Okay because what what effect is that going to have on my return on investment?
20. [Will my return on investment] increase or decrease? [Student: increase]
21. [Will my return on investment] increase or decrease?
22. And in the long term what, what [is] going to happen do you think? [Student answers]
23. What can I use as a basis? [Student: cost of capital]
24. [Can I use] cost of capital?
25. I'm thinking about, I want to know, how much percentage return do I want my business to give me in a year?
26. Student answers. No, that [is] going to drive what the figure is.
27. so what are my borrowing expenses?
28. we [are] looking at what [is] the weighted average cost of capital that I'm paying.
29. Okay you're hoping that your imputed interest rate is higher or lower than your weighted average cost of capital?
30. [do you hope that your imputed interest rate is] higher or lower? [Student answers].
31. [you want] [your imputed interest rate to be] higher,
32. okay you want your return to be higher than the cost of securing your capital.

7. Data coded as UNPACKING ABSTRACT ENTITIES in the management accounting seminar

79 references coded

1. Okay, what is transfer pricing?
2. Now there [is] lots of words there.
3. The key to a transfer price is recognising that it is only effective within a decentralised environment.
4. Okay now you think about that because ultimately what is my revenue minus my expenses? Student answers
5. [That is] my profit
6. and that is what my responsibility managers will be evaluated on.
7. But this is all driving towards performance measurement,
8. So can anyone think why, why we're even talking about this?
9. If [the transfer price] doesn't affect the overall company, why is it important to have a transfer price?

10. Students answer Yes, so it [is] giving them a reason to be motivated,
11. it is giving them a reason to really negotiate heavily with their fellow departmental manager.
12. It [is] really trying to promote positive managerial skills, you know in negotiating and acting like real business people.
13. So that [is] what transfer pricing is driving.
14. And whilst we recognise that it has zero impact in terms of the internal transfer, what it should promote [[then]] is the way that those managers behave , externally.
15. So that [is] the basic principles of why we set transfer prices.
16. Now I mentioned at the beginning that this really can only occur effectively in a decentralised environment.
17. Can anyone tell me why [this can only occur effectively in a decentralised environment?]
18. What [is] the key to the decentralisation?
19. What [is] that word? Students answer
20. [The key to decentralisation is] autonomy,
21. [The key to decentralisation is] accountability.
22. Okay now let's work through what that actually means from ah how do I work out what the transfer price actually is.
23. and we recognise that in general principle transfer pricing won't succeed, or the motivation for using transfer pricing if corporate or head office type environment sets the transfer price.
24. This is really looking at the competitive environment,
25. This can occur when there's no external market,
26. Okay that can be a percentage profit mark up of anything really.
27. And that means too then this idea of negotiated prices.
28. So the negotiated price would generally be a market price as a start
29. or [the negotiated price would generally be] a cost price plus this mark up.
30. I don't know why it's such a fancy word [because] it is really our product cost plus our opportunity cost to the supplying division.
31. Typically and you'll see it at work through some various scenarios in a moment, our opportunity cost is the lost opportunity to sell to the market at a market price.
32. but that [is] our general rule.
33. And this can be a little bit confusing,
34. So is there an external market, that [is] the first question.
35. Okay, so these are the five different scenarios in which we're operating.
36. And each of those will determine or direct us to an appropriate transfer price.
37. and these are financial performance measures that we will apply to our various divisions to determine their performance.
38. So what is return on investment?
39. This is where, this is primarily used to determine the performance of an investment centre.
40. Can anyone give me an example of invested capital?
41. And with return on investment, it [is] not focussed on how much profit each department or investment centre has made,
42. it [is] about how effectively each of those departments have utilised their invested capital to generate a profit.
43. So ROI is a very effective tool.

44. Now some of the negatives [[if we think about the implications of using this ratio as a performance measure]] [are that] I can take action that will be with the intention of the sole purpose of influencing the outcome.
45. Okay, so this, this measure can have some very key negative behavioural attitudes
46. However there are the advantages of it being a very good performance measure.
47. So the advantage [is this measure] encourages managers to focus on profit which is what we want.
48. However [this measure] may not provide the appropriate focus of management.
49. Okay so these are our key financial measures.
50. and this is simply ah our profit minus our invested capital by our imputed interest rate.
51. [Student: extended answer] Yes, so it links to yes the cost of capital
52. but it [is] also linked to the rate of return that I could receive if I simply put that money I'm going to invest in my capital in the bank.
53. So again, they [are] almost similar rates,
54. so the bank rate of interest would be my first step for,
55. So it sets an idea, a benchmark for what I expect the return on my business to be,
56. So the difference [[there with my residual income]] is how well I've been able to generate the return on my business.
57. The important thing to keep in mind with residual income is that it [is] a number, a dollar value outcome not a ratio.
58. So it[is] more difficult to use
59. and generally speaking it[is] more company wide.
60. So the advantages, the key advantage is it takes into account the organisation's required rate of return.
61. The limitations [are] it can encourage short term focus again because you may not, you might be in start up so your rate of return might be exponential.
62. Again I think the key one [[there]] is really about assessing the relative performance of different sized departments.
63. and generally that is based on your average invested capital.
64. Now those two measures were our key ones focusing from a financial value internal measure.
65. One [[that has become very I suppose sort of new from a shareholder measure(?)] is called EVA, economic value added
66. So this is how much value the organisation has generated within a single accounting period.
67. This is really an assessment, or a calculation,
68. But really what it's saying is what is the average cost of capital,
69. [Student: this formula looks similar to residual income]. It does
70. so what [is] different?
71. Yes, it looks similar
72. but the key difference [[there]] is our weighted average versus our imputed interest rate.
73. So they could be different,
74. or they should be different.
75. Okay so remember that these are just different ways of measuring our performance.
76. And there are many many different ways to do it.
77. So it's important with these just to understand or to know what what is our weighted average cost of capital?
78. Okay how does that differ to our imputed interest rate?

79. And so what behaviour is that trying to drive if I'm measuring my departmental performance on either of these um outcomes.

8. Data coded as ABSTRACT ENTITIES in the management accounting seminar

18 references coded

1. Transfer pricing is a way
2. or a transfer price is the internal selling price that is used when goods or services are transferred between profit centres and investment centres in decentralised organisations.
3. When I'm talking about transfer price, it [is] the amount or the price that department B will pay to department A for a particular material that they have manufactured or produced.
4. When we're talking about responsibility accounting, if you remember back to what that meant, it meant that the departmental manager is responsible for the outcome or the performance of the department that they're managing.
5. It [is] driving that behaviour, that motivation.
6. Okay and they would be specific to the particular industry in which the company is operating.
7. So we're saying our transfer price is our outlay cost.
8. The first [element] is is there an external market.
9. The second [element] is do I have excess capacity, do I have no excess capacity, or do I have limited excess capacity.
10. And we look at the formula there [the formula is] our profit over invested capital.
11. And our invested capital is those assets that we have utilised to generate our profits.
12. so in a production environment, [invested capital is] the machinery that we use to produce our goods, okay, so capital.
13. So here, our return on investment is profit over invested capital.
14. So the type of measure [[we have]] is a ratio.
15. So it [is] going to give us the percentage return on investment of our profit over our invested capital.
16. Our imputed interest rate, [[you may have heard this term]] is based on the [required?] rate of return or estimated rate of return.
17. And the formula is our net operating profit after tax minus our capital employed by our weighted average cost of capital.
18. A WACC, [which stands for] weighted average cost of capital.

Appendix 21 Stage 2: Contents of Stage 2 categories in the information systems seminar

0. Data coded as LOCAL ENTITIES in the information systems seminar

67 references coded

1. Okay, so you [have] covered all this, basically you got an introduction last week,
2. [you] let me briefly recap on the system development life cycle.
3. So I think this is where we were up to, vendor selection according to your notes.
4. Okay so last week, week three, part one of systems development planning was all about um, an introduction to ah how organizations go about developing systems.
5. You talked
6. there was an introduction to the four stages of the system development life cycle, okay, which ah,
7. you need to understand what they are.
8. Sometimes they talk about them as five,
9. some texts, the one we use talks about four.
10. Some [texts] will ah refer to five [stages] which is ah separating the fourth stage into two which is ah implementation and then maintenance.
11. So [you] just be aware of that
12. It [is] important that you're familiar with each of those areas,
13. and we will look at those in some of the questions, each of those stages and the general activities that go, um are undertaken in each of those um areas.
14. That would have been talked about last week.
15. And some of this was referred to last week, in week three, you know, the make or buy decision?
16. Remember in week one we talked about all the sorts of issues that businesses face operating in today's environment,
17. Remember we talked about pressures and responses in week one?
18. And you covered we covered some of those at the end of week three.
19. These are the terms that you would have read in the text under chapter seven.
20. and the text talks about that in detail.
21. I don't have time to go through all the technicalities of ah CASE tools.
22. I [will] talk more about that later.
23. Okay, so that [is] a little bit of background in terms of um where you got up to last week.
24. So right now you [are] in a situation, if you decide to use packaged software,
25. and, I think chapter eight gives you some information,
26. there's some in chapter six as well but chapter eight talks about acquiring accounting software and the things to look out for.
27. Okay, so [you] remember that there's a lot of experience, if you're ever in this situation in an organization, you have to choose software.
28. Now generally what will happen when you're dealing with vendors or suppliers, you know the saying buyer beware, you know, if you go out to buy a house or a car, do you believe everything the sales person says to you?
29. You check it out don't you?
30. Would you buy a car sight unseen, without seeing it?
31. No, I don't think so,

32. And you would have, even if you haven't got it written down, in your mind, you [would] have a checklist of things that you're looking for, right?
33. Normally on major purchases that [is] what you do.
34. that [is] item two there, the request for proposal,
35. Now the text goes into some detail, I won't go through that of the way in which some of your requirements will be more important than others,
36. The text talks about point scoring analysis for example,
37. and the text talks about that.
38. The second point [on the slide][is] all about determining the evaluation criteria,
39. Chapter eight talks about some of the things that you need to look at.
40. you [are] would-be accountants, if you're not already,
41. The rest of week three talks about methods of developing systems.
42. I [have] sort of recapped on that.
43. We, you talked about, and went through at length the SDLC, the System Development Life Cycle.
44. You [have] already done those ah steps last week.
45. This is to summarize the strengths and weaknesses of the System Development Life Cycle.
46. Had you already covered this last week? [student response] Okay.
47. We [are] in a slightly different order to the notes I know.
48. This is the area I'll just recap on, the methods of developing.
49. I briefly referred to those a bit earlier.
50. Prototyping the text talks about that at some length,
51. and it uses the analogy of when, car companies, is the best example.
52. Now the text talks about circumstances in which you might prototype,
53. And we [will] talk about that under implementation.
54. You have some questions on that
55. and we [will] go through that as well.
56. As I say, please [you] read the text for further details there,
57. And the text gives some very good examples on CASE tools
58. it talks about CASE tools.
59. I won't bore you with all the details,
60. But you need to be aware,
61. The text talks a bit about object oriented analysis and design.
62. This is actually you just need to be aware of the terminology.
63. We [will] talk more and more about that this trimester, the changes in the last ten years and integration with the internet
64. I gave two examples that I know the best,
65. Now I'm referring you to, this is in the text, chapter seven, this table [is] very good for revision, when you come to revising for the exams.
66. It summarizes basically the alternatives, options you can see.
67. the one I'm going to talk to you about [is] customs, bringing, ah import, importing stuff from overseas,

1. Data coded as UNPACKING SPECIFIC ENTITIES in the information systems seminar

20 references coded

1. You know, in my last company for example, it was about a sixty million dollar company,
2. So he chose end-user development
3. Not the sort of thing I enjoy, but he really had done this in other companies
4. And he set up a very sophisticated system,
5. so they had one sales manager who was very familiar with Microsoft Access, had set up his own system.
6. Trouble is it didn't agree with the financials,
7. so the CEO was very confused about that.
8. but, and I was pretty sure that there would be a good fit between our requirements and the package.
9. But we had to look at a number of packages
10. I had to put together a checklist, of course,
11. well not me but my team [had to put together a checklist], a checklist for what's important to us, what do we need in the package.
12. but in the old days we didn't have that evaluation copy of the software.
13. And we had that for example with our customers, because we had what they call mission critical software,
14. It may decide to work with the marketing department of the bank just to say, how is it going to look you know, when we um launch it to our customers.
15. Even a bank, you know, so the Commonwealth Bank may have slightly different in house, inside terminology, to the National Australia Bank for example,
16. because we were a software company, my last company, we tried to introduce that as a project into the software development area
17. so for example, if we're giving information to the CEO, generally it's not a lot of figures on a report, it [will] be graphics, okay, and often on a screen, because he sees that first thing in the morning when they come in to work.
18. It [is] a very good example, and a very recent one.
19. But eventually enough people used it that it went from being a niche to actually,
20. you know fifteen years ago I could buy process manufacturing software.

2. Data coded as SPECIFIC ENTITIES in the information systems seminar

33 references coded

1. Well we didn't have anything to buy originally,
2. we had to um make or build everything.
3. we only had about three hundred and fifty staff,
4. we were very spread out
5. so we had to do things very cost efficiently.
6. We had operations in Europe, America, Asia as well as Australia.

7. Australia's where we developed all of our software which we sold globally.
8. we were growing,
9. and we had to put more processes into the um budgeting and forecasting area.
10. I found there was no formal budgeting or forecasting process.
11. When we got the CFO on board, he brought on a management accountant
12. and one of his first jobs was to set up, without spending a lot of money, or put in place a budgeting forecasting system.
13. He was a user of Excel,
14. he could do all sorts of things with pivot tables, macros and that sort of stuff.
15. Sales, when I arrived in the company they were unable to get information out of the existing ah financial system that they needed for sales
16. For example I told you I ran a huge project, um, about fifteen years ago replacing all the manufacturing financials and distribution systems in [the multinational company] where I worked.
17. Where we had thirteen factories, five branches which are warehouses, and a head office, um, and I decided we would use packaged software.
18. The company was using custom developed software,
19. and I decided there was good software in the market,
20. and this project was then, as I say a long time ago, but worth about fifteen million dollars, so a lot of money
21. And we were going to go from twenty users in head office, to two thousand around Australia.
22. we were going to live with our um supplier, hardware and software for a long time.
23. I used our auditors, KPMG,
24. and we produced two volumes like this of an RFP.
25. So for example if you're spending you know six hundred thousand dollars on software your support, your annual support fee is two hundred thousand dollars a year.
26. and if our software suddenly stopped, fell over, as we commonly say, suddenly, our customers can't produce any products.
27. and let's say a bank wants to launch a new product or a new service, okay.
28. Ah, specially in my case, in the [multinational company] case I talked about [there] are thirteen factories, thirteen factory accountants to get agreement on how the job costing systems, their needs of the job costing systems and so on, issues that they have in helping the factory manager to run effectively in the plant.
29. We [have] actually used things like agile, agile methodologies.
30. so [they are] Federal government, the Medicare system, right, the national health system, the tax system, national tax,
31. Telstra [[for example]] would have its own billing, writes its own billing system, because they can't find that,
32. So for example, originally in manufacturing you could only buy manufacturing software for say, companies that built, assembled products, like putting cars together.
33. If you were a food manufacturer where it's a recipe, or like a pharmaceutical manufacturer, where you're putting ingredients in, and you produce a product and you get a certain yield, that [is] called process manufacturing,

3. Data coded as PACKING SPECIFIC ENTITIES in the information systems seminar

20 references coded

1. so a whole lot of methodologies and then subsequently software, so actual software programs have been developed to support that.
2. the challenge was [[for us]] we were a global company,
3. And the challenge was we had to start
4. So that was one of the first things we had to do.
5. So that [is] an example of speeding you know, speeding up development because you're already using.
6. Okay, so those [are] examples of how you can go about speeding up development.
7. So you know, [the project was a] big project,
8. that [is] what we did.
9. that is our software was used to run manufacturing plants,
10. So what happens to sales and so on?
11. What do the screens need to look like?
12. What does the web need to look like?
13. That [is] a whole new area in the last ten years to look at how you speed up programming.
14. and it [is] so different to the way they were used to working that we had people threatening to resign.
15. That [is] a change management issue you know when you start to change the way people work
16. Access [is] like a sort of a database thing, so you don't need to be a database architect
17. and Excel [is] where you can do lots of great things especially in the finance area and of course, packaged software.
18. [This was] a project that went horribly wrong at the end of two thousand and five.
19. that didn't exist.
20. but perhaps what you can do is build it from components, which the text does talk about.

4. Data coded as UNPACKING GENERIC ENTITIES in the information systems seminar

94 references coded

1. You generally have
2. so the industry [[over the last thirty years of course]] has looked at ways to speed up development.
3. And the other thing is you don't get your return on investment
4. and as, you know, accountants, you [would] be concerned about that,
5. you want your return on investments sooner rather than later.
6. and they come under all sorts of pressures.
7. So if you're a bank or an insurance company, for example, you [would] be very concerned about the fact that your competitors might be doing something a lot faster than you.

8. Or [if] you want to get a new product or a new service into the market place fast, you can't wait two years for that new system to be developed.
9. How do we really speed up step three?
10. Including, if we do have to write software, how can we write programs faster?
11. How can we be smarter and more effective in the way we do it?
12. [How can we be] more efficient, more cost efficient, and so on.
13. How do we make them easier to maintain?
14. That eighty per cent obviously you want to make that as cost effective for the organization as possible.
15. You have to have an idea of how you can use the software which you've purchased, in this case Excel.
16. Sometimes we [speed up development] with database software like Microsoft Access for example.
17. Now, the thing to remember about acquiring in particular financials is when you acquire financial software, you don't do that every year [because] it's too costly for the business.
18. So organizations don't do that lightly which means you [are] probably going to be in a situation that you're dealing with this vendor, or the supplier, for at least five, but generally ten, fifteen years, even longer.
19. So you need to be sure that, first you want to be sure that they're viable, they're going to be around.
20. You want to have a good relationship with them,
21. so you want to think very carefully about what you expect from them, and of course, what they expect from you, before you enter into any relationship.
22. Same thing here if you don't have the expertise in your company, you can use,
23. Because they might all be nice people,
24. but one of them, you might prefer one vendor to another because he [is] a nice guy, you know, a nice guy easy to get on with, very helpful and so on,
25. so you can weight, give more weighting to certain requirements than others.
26. So you have a very objective way [of comparing vendors], yes they do it, ah tick, so they get a point, but in fact that point carries more weight than a feature that's not so important.
27. And often in systems you [will] hear about mandatory
28. So first thing is [you] identify the potential vendors,
29. [there are] lots of ways to do that.
30. [you] do a search from the internet,
31. The other thing is [you] talk to other people in your industry who use packages as well, ah, colleagues in other companies in so on,
32. and there [is] all the very great detail in all the applications that you need to check.
33. You [have] got to actually prove that the software does that,
34. You [have] got to do an evaluation process as well, when you start to select the software.
35. And you may even try to process data through [the evaluation copy].
36. Now once you've done the evaluation, you've compared all your point scoring analysis you probably get down to two vendors
37. Hopefully you're in that situation [where] you [have] got two that are quite close
38. and [you] [are] trying to work to get the least, the best result cost wise, service wise for the organization.
39. So often you [are] playing one off against the other.
40. Then of course you [have] got to negotiate a contract,

41. support, you know, can you ring them any time of the day anywhere, from anywhere in the world?
42. If you've got problems in Germany, how do the people in Germany get supported?
43. you probably would have had all of that in a checklist
44. Hopefully [you will get] upgrades to the software, right, upgrades,
45. [If] you have a serious problem, or the software crashes, you know there could be penalties to the supplier, especially if they don't fix it within a certain period of time.
46. So quite serious those things need to be thought about.
47. If you've got a serious problem, how long are you going to give them to solve the problem, because you don't want to end up with a law suit,
48. you know, down the track, nobody wants that,
49. [If] you can't use it, you [are] out of business basically,
50. And if you don't have the expertise internally often your auditors will.
51. they [would] have standard contracts for dealing with
52. so you [are] not on your own if you need advice,
53. or of course you can talk to a consultant.
54. The System Development Life Cycle, in my experience, most organizations will follow the steps of the System Development Life Cycle,
55. I doubt that you [would] ever really miss any of those steps.
56. However, we [have] got to find ways of speeding things up.
57. They want everything yesterday if not sooner.
58. They want to pay the least possible money and get the best possible quality.
59. Any car company holder board [[for example that is making a generational or significant change in its models]] will always develop a prototype first, because you make all your mistakes with one thing,
60. you [have] got to try it out.
61. you [have] got to change a lot of the equipment around manufacturing the car and so on, if it's a big change,
62. It [is] better to make sure that you have a mock up, or a prototype where you can generally try things out before you go too far in committing to the actual development.
63. So generally if you [are] doing you have to do a very, a reasonably small development
64. So it [is] a matter of [you] understanding
65. [If] you get this step wrong, or you don't do this step, you [are] going to fail.
66. And ah secondly, if you don't do it well you [are] going to fail.
67. Um, so it's at that stage that you would be taking some, already some decisions
68. because you know whether this is a small, a medium or a large project you would already, if you have an experienced team, project manager, maybe a consultant around, you would already have some idea of which approach you're going to take for development.
69. People with experience would already start to form an opinion in stage one.
70. and generally, when, we talked about that in week one, when you start developing the system, a new system, generally you [are] working with users by saying what information do you need to run your business?.
71. Even if you buy packaged software, often what'll happen is you need to get agreement from users that the packaged software does what it needs to do.
72. They [will] often do workshops,
73. So vendors will say we need to do a workshop with the sales people, we need representative sales people from wherever, bring them in and we need to go through the system
74. Already you [have] got the software right

75. And do we need to tailor the software package to our terminology, because sometimes, the terminology,
76. so it [is] a matter of [you] knowing the common language.
77. So some people call product codes product codes.
78. Other people call them product number.
79. Other people call them item number.
80. And so you have to tailor the descriptions to fit the business.
81. people who work in IT need to know about that.
82. and also how can we make it more efficient and more effective,
83. so [we are] continuing to look at maintaining costs.
84. you would be concerned about that possibly as the CFO, as to what sort of technology is being used [unclear] because now we have lots of off-the-shelf packages that you can take and use.
85. Some organizations will have policies of we actually purchase packaged software.
86. To be honest, today, unless there's a good reason for developing the system from scratch, you [would] be working with packages, because it's so expensive to build systems from scratch.
87. People that can afford to do that are organizations like governments, all our money, right, the tax payers money,
88. Who else might do their own systems?
89. Banks[might do their own systems] in some areas.
90. Not all areas, for financials they probably use packages.
91. But in other areas they probably build their own systems
92. Banks, insurance companies, utilities, like gas, water [might build their own systems]
93. I would argue very strongly in sort of general corporations that you would not design systems from scratch today, too expensive.
94. So you're absolutely right, if you've got a really unique requirement, you may have no choice

5. Data coded as GENERIC ENTITIES in the information systems seminar

19 references coded

1. at each stage, you will have a formal sign off.
2. So now we have a lot of packaged software available to us,
3. Basically they [are] software programs that are written to help you mock up screens, reports, generate program code from the way you design screens.
4. but they want quality, a quality product.
5. A request, [an RFP] [is] a request for proposal.
6. You [have] got the internet,
7. and then you start to negotiate better conditions.
8. and then once you buy a package, every year you pay a support fee.
9. and as a result of negotiating the contract you establish an SLA, service level agreement, in terms of you know,
10. Those databases have your customer information, your product information,
11. [Those databases have your] supplier information,.
12. [Those databases have your] employee information

13. So finance often gets involved in this area, in negotiating a contract in particular, making sure that any risks to the business are safeguarded.
14. They [have] got standard
15. Our CEOs, our boards, our CFOs aren't going to wait around for systems to be developed.
16. And they [are] intensive workshops,
17. And they [will] actually run through the software.
18. every business has its own language.
19. nobody else has one of those.

6. Data coded as PACKING GENERIC ENTITIES in the information systems seminar

57 references coded

1. Key deliverables, deliverables, documents [[which come out of each stage]] have to be agreed and signed off before you go to the next stage.
2. and that means, that speeds up obviously putting a system into a business if you choose to take packaged software.
3. That [is] generally unacceptable today
4. They [are] referred to generally as upper case or lower case, not as in writing.
5. But upper case is generally what you do for high level design.
6. Lower case is generally what generates the software, sorry the program code.
7. Then there [is] other techniques like prototyping, which are used in special circumstances
8. Okay, so that [is] another way of doing it, which is why we focus on what do you look for when you buy a package.
9. And of course all of the time we have to remember it [is] all about keeping the business objectives in mind and doing things as efficiently and effectively as possible because the CEO and the CFO are concerned, and the shareholders of course, are concerned about the best possible results in the shortest possible time,
10. so, and a, a system is much more, often much more expensive than a car
11. And this is the document that stipulates all the details of what you require for every application, whether it's general ledger, accounts receivable, manufacturing, and then in manufacturing, within the master production schedule, within um job costing um and so on, order entry, um ah product management, inventory management, things like that, how we handle stock in the organization.
12. So it [is] an important um document
13. and this means that when you sit down to say evaluate the vendor you have a very objective way.
14. that [is] not a reason for spending, investing in a package.
15. So the RFP is a very objective way of putting together all of the requirements and comparing one vendor against the other.
16. that [is] one way of doing it.
17. The other thing of course is you don't, if they tick the box that [is] not a reason for purchase.
18. so that [is] an evaluation. Okay?
19. That [is] a very common process if you're investing a large amount of money.
20. Okay, that [is] a very common process when you're dealing with suppliers.

21. so [there are] lots of things to be considered there, in terms of what they provide,
22. [There are] a lot of things that need to be considered,
23. but, these things have to go into a contract, so you understand for the money you're paying in purchasing in the product,
24. That [is] what vendors charge.
25. That [is] the industry standard.
26. but what about support,
27. how much free support do you get?
28. Where do they draw the line to access to their knowledge base, and things like that.
29. So the contract [is] very detailed,
30. [it] gets very expensive and all sorts of other things.
31. So the SLA goes into great detail about what you've negotiated in a contract.
32. There [is] also things
33. What happens if tomorrow that supplier suddenly disappears?
34. Now the interesting thing about systems as I said in week one, the software uses data, of course,
35. it [is] all about processing ah data and um storing it on databases.
36. what else [do they have?]
37. What happens if you don't have access to that?
38. [That is] no problem, alright?
39. There [is] a lot of money that goes into making cars,
40. so there [is] a lot at stake.
41. So whether they [are] inputs or outputs
42. So they [are] generally outputs, whether they're reports, hard copy reports or often today, on a screen.
43. generally they [are] intensive workshops bringing all of the users that are relevant together
44. So [workshops are] very effective
45. and [workshops are] very commonly used today.
46. they [are] called conference room pilots, CRPs.
47. So these are some of the things that need to be considered
48. So it [is] not a simple process in an organization to completely change the way you do things,
49. but it [is] necessary because business won't wait.
50. Most software today is based on this
51. And now when you deal with the internet, a lot of applications are web based.
52. There [is] a lot of ah tools and technologies
53. so what you use in an organization is going to vary very much.
54. So it [is] normally very large companies or government that would do custom systems today.
55. [Student question] Yes, yes, so if you've got really unique requirements, that [is] true
56. and in fact, that [is] how a lot of, that [is] how some packaged software started.
57. Okay, so that [is] a good checklist.

7. Data coded as UNPACKING ABSTRACT ENTITIES in the information systems seminar

64 references coded

1. And this process has been going on for over thirty years, most of which I've been around in the industry,
2. and it has become a well-defined process.
3. but the principles are still the same.
4. So it's a the system development life cycle is a very,
5. it [is] much more formal.
6. That [is] why it's evolved over a period of time.
7. Okay, [the system development life cycle is] much more formal,
8. Okay, so it [is] very structured, very formal.
9. And traditionally it came about because, as I mentioned in week one, thirty years ago when we started developing systems, everything was written from scratch, so completely built as opposed to bought.
10. The challenge [[with the System Development Life Cycle and the steps that we go through]] are steps two and three.
11. What is step two?
12. Does anybody remember? [student responses]
13. Yeah [step two is] analysis
14. And [what is] step three? [student responses].
15. Yeah, okay, so the problem there is it's time consuming.
16. On a medium to large project analysis and design can be very time consuming,
17. The other thing of course is if you're a business manager, a CEO, a CFO one of the things you're concerned about is the longer it takes to develop, um chances are the more money it's costing, the more risk of things going wrong, because things blow out when they take a long time.
18. The other reason is competitive reasons.
19. And these are things like regulation, deregulation, competitive pressures.
20. Ah [what] [is] RAD?
21. One of the things you would have seen in the week three notes is that the bulk of the costs [[in a system's life cycle, which could be you know, ten years, fifteen years, twenty, if it's a major system]], the bulk of it [is] in maintenance, eighty per cent.
22. But all we seem to talk about is the actual project costs for the implementation so keeping maintenance costs under control is a concern.
23. If you're doing big systems development, prototyping is perhaps an issue for you.
24. Again it uses case tools.
25. And then of course, another way of speeding up systems development [is you] buy a package.
26. Okay, another way [of speeding up systems development] would be end-user development.
27. So when you are acquiring systems that are the backbone of the organization, be it financials or part of ERP which we talked about in week one, one of the things you have to be concerned about is you're going to deal with this vendor for some period of time.
28. In fact it [is] like getting married in my experience, because, the problem with acquiring software, or financial software, it's very expensive to replace and change.
29. that [is] very common,

30. as I talked about [determining the evaluation criteria is] quite a lengthy process.
31. This is very high level of course,
32. but the evaluation normally means you would have an evaluation copy.
33. Today that [is] very common,
34. [The support fee] [is] twenty, somewhere between twenty and thirty per cent of the purchase price of the package.
35. It [is] not cheap,
36. so what are you going to get for that two hundred thousand?
37. now, one of your key duties [[in the organization]] [is] safeguarding assets, right.
38. So it [is] all about managing risk.
39. So part of the contract and the service level agreement is making sure you have access to the software even if the company goes out of business, because you've got to protect your interests.
40. so safeguarding that asset, [[and anything around it]] is a key responsibility not only of IT but of the senior managers in the organization, and particularly finance, because finance has to use the systems to report financial information.
41. Okay, it [is] a very important area.
42. So [safeguarding assets is] a very important area um to manage well.
43. And as I mentioned the key purpose of that is all about keeping control, over the development process,
44. so a structure, process, formal framework really helps in that area.
45. but some steps now may be faster than others.
46. Very important they [are] all done for a reason, which is what the text talks about in chapter six, ah, which you would have read prior to week three.
47. and it's important to understand that prototyping is not used, it [is] one of the tools that can be used.
48. If it's a relatively small system, contained then prototyping is quite appropriate.
49. If it's a much larger system, and I'll talk about one at the break, just after the break, that [is] probably not appropriate, um, technology.
50. and normally these decisions would be taken very early in stage one of the System Development Life Cycle,
51. which is what? [student replies]
52. Yep, from my point of view, [that is] the most important step.
53. The initial planning and investigation [[on a, on a technology project]] is really important.
54. Okay, RAD and JAD [were] briefly mentioned before and
55. but it [is] a way of um getting requirements sorted out very quickly so you can design what the users see
56. [It] saves a lot of time.
57. It can be costly, because you've got to bring people in, that costs money, um,
58. but it is a way to speed up agreement.
59. but it [is] a very fast way of saying yes, all those screens are fine, we don't need to change anything, oh, by the way we might need you know, three extra reports or something that don't currently come out of the system
60. and getting everybody together like that makes it much faster.
61. Rapid application development, as I said, this is really speeding up, the, in particular, the, getting to the final product quickly, especially if you have to do programming.
62. and it [has] come about especially in the last say ten years in particular.
63. It [has] evolved very fast, because our old fashioned way, technology, did not deal with graphics.

64. So it [is] all about smarter ways of handling newer requirements
65. One of the good things about object oriented technology is it lowers maintenance costs.

8. Data coded as ABSTRACT ENTITIES in the information systems seminar

15 references coded

1. So it introduces a process, a framework into an organization for control of systems development, especially in medium to large organizations.
2. Joint application development speeds up very much step two, the analysis and the definition of requirements
3. Students answer. Yep, great, [RAD is] rapid application development which is really step three.
4. So RAD includes things like the use of case tools,
5. But it [is] a tool that's been developed.
6. it [is] a mandatory requirement
7. it [is] desirable
8. and it [is] optional,
9. [there are] three sort of categories
10. and the weightings are done according to that.
11. The next step [is] evaluation of vendors and packages.
12. And there are certain mechanisms for doing that
13. Things are much more visual today,
14. Maintenance costs [are] eighty per cent of the system life cycle cost,

Appendix 22 Stage 2: Contents of Stage 2 categories in the auditing seminar

0. Data coded as LOCAL ENTITIES in the auditing seminar

89 references coded

1. All right chapter five is the chapter that actually brings everything together
2. so it [is] quite interesting because we're going to cover chapter five
3. and then we [are] going to break down chapter five over the next couple of weeks.
4. So it [is] like you get to do everything in chapter five
5. and then after you've done everything then you [have] got to break it down.
6. So that [is] why it's called an overview of all the elements of the audit report, okay, or the audit of the audit process because this chapter is kind of like a summary, if you like, of everything right up until about week ten.
7. So it [is] going to be very interesting.
8. Now, whenever we talk about auditing you [will] quickly become familiar with this concept, assertions.
9. I think transactions and account balances is the most common ones that we cover in any exams that I've seen.
10. Now I [am] going to go through all these different types of assertions
11. but where students struggle is that, in any, in, in our homework questions and in an exam environment we often give you scenarios,
12. and from those scenarios you need to determine what are the key assertions or assertion.
13. So it might only be one, because all the assertions are relevant
14. but you need to identify, depending on the scenario, which one is the most relevant, okay, and this is where students struggle.
15. So it [is] not a difficult area
16. but you just have to be able to quickly understand what is it I'm looking at.
17. What [is] in the question?
18. Because am I looking at a transaction or am I looking at an account balance?
19. So there will often be different assertions with transactions versus balance sheet items
20. and [you recognising] that [is] the first step.
21. Once you've recognized am I looking at transactions or am I looking at balance sheet items, that [is] the first step because then you know which assertions to focus on.
22. The first lot of assertions are to do with the transactions and events.
23. You just have to remember these.
24. There [is] five under the transactions level.
25. I mean these are logical,
26. And the last one is classification,
27. So, if I was to give you a scenario and give you transactions, you [are] going to think, okay, I'm looking at a transaction.
28. The other assertions would be existence and valuation, and rights and obligation.
29. The other one is valuation.
30. When we're looking at transactions, I talked about occurrence.
31. The other one is rights and obligations.
32. The last lot of assertions deal with presentation and disclosure
33. When you go through all of these assertions, I'm I [am] comfortable that the definitions are quite straight-forward.

34. You [are] not going to be asked what does completeness mean, what does occurrence mean.
35. When you start to do the homework questions you [will] see our questions are much more practical
36. When we're looking at assertions we want you to identify what is the key assertion at risk
37. and often we ask you to give a procedure to test that assertion.
38. Procedures you [will] become used to as we move on, okay.
39. So you [have] got your three bodies of assertions, transactions, balance sheet items, presentation and disclosure.
40. You need to know all of them because they're all relevant
41. but you need to then be able to look at a scenario and work out which is the most relevant.
42. As I said, this is looking at audit and bringing it all together in one chapter,
43. and then we start to break it up.
44. So we do cover assertions again and again.
45. The other key words [[that we've been using]] is audit evidence because that's what we're trying to do.
46. I mean you talked about the audit team, [student name], today,
47. We just talked about audit evidence.
48. I can give you a bit of a short-cut.
49. In the next couple of weeks, we [are] going to be talking about internal controls and having a look at internal controls.
50. Often, when we give a procedure around controls, we mention the words inspect, enquire or observe okay.
51. So often [in] controls testing we use these key words as audit procedures, now inspect the documentation around controls regarding inventory or enquire from management.
52. Can you see they're buzz words that we keep using?
53. The other one is re-performance.
54. remember when you did [an earlier subject] you had all these ratios you needed to work out like debtors' turnover ratio, inventory turnover ratio?
55. and that [is] what we're going to be looking at now is breaking it up into, well what do I look at?.
56. Because we're talking about audit evidence, you [will] quickly come to understand that we often talk about sufficient appropriate audit evidence.
57. Normally what we do in exams is, you know, we don't just say, give us any procedures.
58. We might say, give us two procedures or three procedures, so you know how many you need to put down.
59. This is the foundation of all our audit evidence-gathering techniques.
60. Does anyone know without reading that?
61. No? [Does] anyone?
62. and that [is] why we have a look at different types of audit opinions towards the end of the course, okay.
63. So I [will] explain that.
64. So then we have detection risk.
65. And I [will] explain that a little bit more.
66. This is just recapping what I just said.
67. Now this is the audit risk model
68. and you [will] see that inherent and control risk are looked at together.
69. Now [the words] inherent risk is on this side [of the model].

70. [the words] control risk is on that side.
71. We [are] going to talk more about controls when we get to chapters eight and nine, okay.
72. [You] let us do the other scenario.
73. Well then, if control risk is low and inherent risk is low, can you see detection risk becomes high?
74. Business risk, we cover this again next week
75. We do talk about SWOT analysis and PEST analysis, which are tools that you've probably used before
76. You probably did that in [a previous subject]
77. did you, the PEST and SWOT analysis? No?
78. You did it somewhere because people have told
79. [Student answers] Which one is it? [Student answers]
80. What [is] that - [Student answers] okay.
81. Because I know most students are, are familiar with those models when we talk about them in audit.
82. Now I [am] not going to go into the types of test controls and substantive tests because you've got all these new chapters coming up ahead of you which go into detail of the different types of controls testing and substantive testing.
83. [You] look at my key words,
84. and we cover all this when we look at chapter ten.
85. And we cover all this when we look at substantive tests in, in greater detail, in chapter ten.
86. You will get some questions on these areas on, in chapter five
87. but we do then expand on them as we move on, okay.
88. I can't tell you how much to check because that's all dependent on the auditor's judgement.
89. [We have] got about a fifteen minute early mark today. (farewells students)

1. Data coded as UNPACKING SPECIFIC ENTITIES in the auditing seminar

23 references coded

1. and we find out that their controls are poor.
2. They don't really have any controls in place, okay.
3. and they [have] got good controls.
4. For example, you might say to me a control is that a bank reconciliation is done every month.
5. I [am] going to inspect the bank reconciliations and make sure that it happens.
6. I [am] not really looking for errors at this point.
7. So, when detection risk is high because you're happy to do less substantive testing, because you're comfortable your controls are good, you do a lot more analytical procedures because they're quick.
8. If controls are poor and control risk is high you do a lot more detailed testing where you look at a lot more transactions and a lot more account balances, okay.
9. So what I might do is I might say, well look I want to go through the aged debtors' listing and pick some debtors, and check that those debtors are correct.
10. So, if I confirm the balance, I might write to the, to the debtor and ask them to confirm that their balance is what's in the accounts.

11. I would also look at subsequent receipts.
12. But then I might, but then I might go more detailed and say, well I've verified the account balance but I want to go back and pick some transactions.
13. So then I might go and look at specific sales invoices, specific cash receipts.
14. You might get an expert in to give you a valuation of that.
15. Your junior and your senior, and your manager, they might not have the ability to audit that type of inventory
16. so you might need an expert.
17. That audit opinion you can't say, well I relied on the expert so I don't have any responsibility, because you need to go through a few steps.
18. but you have got to go through the same steps, okay.
19. you might want to keep that on hand so you can refer to it again next year when you're checking things.
20. So you don't have to keep going back to the client asking for the same document, okay.
21. Well you might just say, I've counted the petty cash and it agrees with the trial balance, just one line.
22. Let's say that they decide to appoint another auditor, you don't need to give that information
23. and you shouldn't even show the client your work papers because you don't want them to be aware of what procedures you undertake, because that could jeopardize the integrity of the, of the evidence going forward, okay.

2. Data coded as SPECIFIC ENTITIES in the auditing seminar

10 references coded

1. A transaction would be sales, purchases.
2. A balance sheet item would be debtors, okay, or inventory.
3. And then we go and we talk to our client,
4. Their controls are in place
5. So what I'd be looking at is, okay, I [am] going to go and enquire whether a bank reconciliation has been done.
6. For example, let's say you [have] got intangible assets.
7. They [are] quite specialized like good will or patents.
8. let's say you [are] doing an order of a mining company.
9. You can engage another firm
10. Let's say, for example, you [are] looking at petty cash.

3. Data coded as PACKING SPECIFIC ENTITIES in the auditing seminar

11 references coded

1. For example, if I was to say to you, I asked the client for a bank statement and I'm happy with that, versus somebody who says, well I got the bank statement from the

client but I also got confirmation from the bank that that's the bank balance is more accurate, isn't it? Okay?

2. Maybe the client has been susceptible to, you know, high foreign exchange
3. or let's say you're in the airline industry, there might be terrorism or, you know, you know, wars overseas, something that's outside of the company's control but poses a risk to their continual viability.
4. There [is] you know, government, maybe government has changed legislation
5. or, as I said, there could be something overseas that's affecting our company so we assume inherent risk is high.
6. there [is] no more inherent, there [is] no external factors which are a problem.
7. If I re-perform the bank reconciliations, that [is] a substantive test
8. and that [is] when I am concerned about the dollar amounts and if there's errors, you know, in terms of dollars.
9. So there might be inventory,
10. Permanent information could be things like, if they've taken out a contract or a lease that goes over a number of years,
11. So those audit work papers are purely the auditor's records.

4. Data coded as UNPACKING GENERIC ENTITIES in the auditing seminar

96 references coded

1. Now just contrasting the accounting and auditor's role which we discussed last week, it's important to remember that the accounting staff or the management and directors have the responsibility for preparing the set of accounts, okay.
2. And obviously they need to comply with the accounting standards,
3. but they often give it to us in draft because when we come along and do the audit we often make changes
4. And we need to identify risk areas because that's where we want to focus our attention.
5. so we need to work efficiently.
6. okay, presentation disclosure you normally know that they have forgotten to include something in the notes that should be there, okay.
7. So often you can identify if the error is a presentation error.
8. Completeness [you] make sure that all the transactions are,
9. [you] make sure all the transactions are included.
10. Like you were saying people putting in transactions at the end of the year.
11. We want to verify that they actually did occur.
12. [You] make sure that they relate to this year and not next year.
13. Existence [you] make sure those assets and liabilities do exist, okay.
14. If they're in the balance sheet, I can probably take a guess that they probably do exist
15. so we only talk about existence when we're looking at balance sheet accounts, not transactions, okay.
16. so you need to look at the terms of the contract
17. Do you have ownership when the goods are ordered
18. or do you have ownership when the goods are in your warehouse?
19. So what other documentation do we look at?
20. Well we often, when we turn up to a client, they [will] give us their ledgers, you know, access to the general ledger and subsidiary ledger.

21. They [will] give us access to work papers like reconciliations that they do.
22. Because often you [will] find there's an accounts payable person who does reconcile purchases.
23. So you will look at that information
24. but, within that information, you often break it down and go back to the source documentation as well, not for every item but for the sample that you select.
25. So, if I'm looking at accounts receivable general ledger, I might pick certain debtors and then ask to have a look at the sales invoices, have a look at the receipts, okay.
26. If I'm looking at a bank reconciliation, I might ask for bank statements.
27. So we re-perform some of the tasks,
28. We might look at contracts, you know, especially if they've got a new contract or, or a lease that goes on for ten years.
29. [We] make sure it's been accounted for correctly in the accounts.
30. So we [are] gathering all this evidence
31. well they all need to be following a common set of instructions,
32. When you're talking about audit evidence, you also need to talk about how you gather that audit evidence
33. we might write to a debtor and ask them to confirm their balance.
34. We might write to the bank and ask them to confirm the bank account and the balance in that bank account.
35. Re-calculating, you might have a look at an invoice and re-calculate the amounts.
36. [You] make sure the computer is doing it correctly, okay.
37. If I said to you, as part of internal controls, I [am] going to look at bank reconciliations, I [am] going to inspect a couple of them,
38. You might do the inventory turnover ratio for this year
39. and [you might] compare it with last year because, as an auditor, if you see that this year's rate is worse than last year's, you might be concerned that inventory's building up and is perhaps overstated in the accounts.
40. or you can compare it to the industry,
41. or you can compare it to budgeted accounts.
42. And often in practice a lot of companies use computers to work out those ratios, okay.
43. Selecting audit procedures, all right, you have to gather evidence,
44. where do you start?
45. Where are the risks likely to exist?
46. Also is it a new client?
47. Is it an existing client?
48. Because, if it's a new client, you don't have a lot of that initial knowledge that you have with a, with a subsequent client
49. So, within the initial audit, you [are] often spending a lot more time trying to getting an understanding of the business, a knowledge of the client, key risk areas and so on.
50. You have to pull all these together to work out, you know, where your focus is going to be
51. And I can tell you, you obviously start off with discussing things with the client.
52. Doesn't matter if the client is new or an going client, something might have changed that year that you need to know about.
53. So you always start off with your discussions.
54. You might have a knowledge of the business or something that you've read in the paper that is critical to your audit.
55. So, based on this understanding, you then move on and you try to work out their control procedures, how good are they.

56. because you want to make sure that the, the evidence that you've gathered is of a type that actually confirms what you're looking at.
57. But it does come down to each individual auditor will have their own idea of what is sufficient, what is appropriate.
58. You, you'll, you [will] have to make that decision when you're giving us your answers as to, you know, sufficient, appropriate evidence.
59. [Student answers] Exactly, who [is] making the inappropriate statement?
60. okay, even with our evidence-gathering something went wrong.
61. but, with control risk we can indirectly because, if we can make suggestions on how the client can improve controls, then that may have an impact, but not in a direct way.
62. So often we [will] look at inherent and control risk together
63. but we can change control risk indirectly because we, we are expected, under the auditing standards, to appreciate and have an understanding of the client's internal controls.
64. And, if the client takes them on board, then obviously we can improve controls.
65. and you have to do an efficient order, audit I should say
66. and so you choose,
67. it's like you, you choose a formula that works to get that end result the best way possible.
68. [you] always look at control and inherent risk and often your detection risk will be the opposite way.
69. but we have to appreciate business risk so that we can work out our inherent risk because they go hand-in-hand.
70. And obviously we, we, at the beginning of any audit, [we] try to get an understanding of the client's business as well, before we do any procedures.
71. Because, by getting this understanding, we [are] going to slowly work,
72. We have to work out where the risk areas are otherwise we'll just be testing anything.
73. We need direction.
74. So we do a lot more substantive testing, okay.
75. [You] have a look at what they've paid because what they've paid is a good indicator of whether they've paid the amount that was outstanding.
76. Using the work of an expert, you'll find that, as part of the audit function, we can use the work of an expert.
77. You can also use, as we said, the work of an internal auditor.
78. You might also use another audit firm overseas, especially if you can't do the work because you're here and you're, you know, they might have a subsidiary company in the US.
79. So we don't just use experts for looking at simple things
80. so we want make sure that we don't always say, use experts because you won't be very popular with the client, you know.
81. The main thing is that, even if you engage an expert, you have the end responsibility.
82. You need to check the expert's qualifications
83. [You] make sure they're independent because they have to be independent from the client just as much as you need to be.
84. [You] make sure they have expertise and also review their work.
85. Because you need to have that comfort that you're happy with what they've done.
86. So, and that's what this is saying here, [you] make sure that you go through these steps.
87. It's so important because you have the responsibility on the audit, regardless of engaging an expert.

88. So you need to be comfortable that they have the independence, the competence and that you actually check their work.
89. Whether it's an expert, whether it's an outside auditor, you [have] got to go through the same procedures, making sure they have the competence, experience, independence, and that you check their work papers.
90. And then you [have] also got like a, a draft trial balance, which is I guess indexed back to all the work papers because you want to make sure that all your trial balance, which is,
91. You want to make sure that you've ticked off every one and that you can verify what evidence you've gathered on each of those items, okay.
92. Shareholdings, you might want to keep that in a permanent file because that will be something that would also be relevant for the next year.
93. and you make sure always at the completion of the audit that you've ticked off every item and that every item is supported with some schedule.
94. But, obviously, when you're looking at debtors, creditors you [are] going to have a lot more financial information that you've gathered, okay.
95. You want to make sure that that trial balance, all those items have been verified to some point that you're comfortable with.
96. so you [have] got to find some good storage because you're going to put these all away for seven years,

5. Data coded as GENERIC ENTITIES in the auditing seminar

59 references coded

1. and then they give us the financial report,
2. and then we give them the changes,
3. and then they produce the final report, okay.
4. So we only have the responsibility for auditing and providing an audit opinion,
5. and we try to work out the assertions that are of greater risk.
6. and by focusing on different assertions, we [are] going to quickly identify the key risk areas.
7. We [are] not there to test everything
8. So, when we're looking at transactions, as an auditor, we would be thinking about these assertions, occurrence, completeness, accuracy, cut-off, classification.
9. so we would test for existence to make sure they're not inflating the assets, okay.
10. but, when we're looking at balance sheet items, we talk about valuation.
11. When we're looking at transactions, we talk about accuracy.
12. We [are] trying to gather evidence to give an opinion on whether the accounts are fairly stated.
13. Somebody reconciles debtors, okay.
14. and [we] make sure that what is existing in those ledgers are correct, okay.
15. what's the word, we [are] guided through our audit program.
16. Because every firm will have their own audit program and standard procedures which they need to adopt because that audit program then is used by all the audit team.
17. and we have certain key words, inspect, enquire, observe, re-perform, re-calculate, confirm.
18. So we confirm,

19. [I am] making sure that there are bank reconciliations in, in existence.
20. and [in] any procedures that we undertake specifically that are termed substantive procedures we talk about re-calculating, re-performance, confirmation, analytical procedures.
21. Because, if their control procedures are good, you [are] going to do a lot more audit testing on controls.
22. If the control procedures are not good, you [are] going to do a lot more detailed substantive testing which involved re-performance, re-calculations, analytical procedures, okay.
23. Every firm will have their own idea of what is sufficient in terms of, should I look at doing two bank reconciliations or should I do five?
24. We didn't gather enough
25. or we didn't do the right thing,
26. We can't eliminate it.
27. Now both inherent and control risk we can't as auditors affect.
28. We can't change them directly
29. Definitely inherent risk we can't change.
30. Control risk we can only change indirectly only if the client implements recommendations that we make.
31. and, from that, we can determine the level of detection risk.
32. Auditors can't change inherent risk
33. So, once we understand them, we can give recommendations.
34. By doing a lot more substantive testing, we decrease our detection risk, which is a risk that the auditor will give an inappropriate opinion.
35. Because you can't test everything
36. so then you do a combination of everything, okay.
37. Controls testing we do when we look at control risk.
38. Substantive testing we look at when we're talking about detection risk, okay.
39. We want detection risk to come down, to compensate.
40. If we find that controls are poor, we [are] not going to bother with controls testing
41. we [are] going to move straight away onto substantive testing.
42. So it's only if control risk is low or medium that we will do controls testing.
43. Apart from that, we don't do any.
44. But, when I'm talking about controls, I [am] only looking at whether the control exists, whether it's effective and whether it's applied throughout the whole period.
45. You see I [am] not focusing on dollar, dollar values.
46. It's only when I'm looking at substantive testing that I [am] looking at these dollar amounts.
47. And you do a lot of substantive testing if your controls aren't that good, okay
48. You, you have the, you have the responsibility on the audit,
49. Now an expert isn't engaged all the time,
50. [You] check their work.
51. We have auditing standards on all these areas
52. Work papers, work papers are like the, they're our evidence.
53. They, when we start off on an audit, we have a program
54. And so your folder grows and grows, and grows.
55. You have work papers within work papers, schedules, reconciliations.
56. Current information is information that's relevant just for the audit that we've done this year.
57. You [are] talking about your, what you've done with control procedures.

58. You document all your audit evidence,
59. You don't have any obligation to give your work papers to another auditor.

6. Data coded as PACKING GENERIC ENTITIES in the auditing seminar

37 references coded

1. it [is] actually management that has that responsibility of providing the accounts okay, not the auditor.
2. and you know the different, there [is] different people within that audit team,
3. that [is] just quickly looking, isn't it?
4. But then what I might do is re-perform some of the bank reconciliations in total.
5. That becomes a substantive procedure.
6. That [is] why the key words associated with controls are inspect, enquire, observe
7. It [is] a combination of items because the first thing is you need to identify risks
8. Because that [is] where you want to focus your attention.
9. There [is] no set procedure other than every audit firm will have their own requirements.
10. and our opinion is not correct, okay.
11. Now you can have different, different degrees of incorrectness because it could be just one area that was incorrect,
12. maybe inventory was wrong,
13. or it could be multiple areas
14. But what we can try to do is reduce it as much as possible,
15. and that [is] why we need to focus on the audit risk model.
16. Does that make sense?
17. So, if controls are good, why don't you use them?
18. That [is] what you should do, not then re-do detailed testing, okay.
19. So the more control testing you do [means] the less substantive testing you do.
20. The more substantive testing you do means that controls aren't that good
21. so control risk is high, okay.
22. because, if inherent risk and control risk is low, what happens to detection risk?
23. [Detection risk is] high, which means that we do a lot more controls testing and less substantive testing.
24. because obviously, if you've got an account balance, it [has] got transactions going through it.
25. Whether you're using an internal auditor or an expert, or another firm, it [is] all the same.
26. it doesn't matter if you've engaged an expert.
27. it [is] where it's required because you don't have the applicable knowledge.
28. but what's interesting from your point of view is it [is] easy because the same requirements apply.
29. And then what you've got in there is all supporting documentation.
30. Now the working paper file can be made up of current and permanent information.
31. So anything [[that you need to refer to on ongoing basis]] goes into the permanent file,
32. everything else stays in current gets filed away.
33. The working paper file, as I said, what's normally included is your planning, your programming.
34. Obviously some items might only have a little bit of information.

35. Work papers need to be held for seven years.
36. It [is] a long time
37. that [is] how far back they can actually come and ask you for this information.

7. Data coded as UNPACKING ABSTRACT ENTITIES in the auditing seminar

75 references coded

1. And the reason why we have assertions is because there are different assertions relevant to different areas of the financial accounts
2. For example, if I was to say to you completeness is an assertion completeness means have you included everything in your accounts? = does completeness mean
3. Completeness is more likely to be a risk for liabilities isn't it, because we're concerned that they're not going to include all the liabilities.
4. But it [is] is less likely to be a risk with an asset because, with an asset, the risk is that they over-state assets, not under-state them.
5. Does that make sense?
6. So that [is] why our concern is with different assertions
7. Presentation disclosure is quite obvious,.
8. Occurrence, are the transactions real?
9. Cut-off, are transactions picked up in the correct accounting period?
10. The other one would be accuracy, which just refers to the dollar value of those transactions being correct.
11. okay, are they recorded in the correct area?
12. You know, for example, if we're dealing with inventory, is it picked up under cost of goods sold
13. or is it picked up under other expenses?
14. That [is] a classification error.
15. These are my key assertions,
16. [these are] the ones that are at risk.
17. Which one is most relevant?
18. And that will come through when you do the homework question this week, okay.
19. The balance sheet assertions are a little bit different.
20. Existence is more of a risk for assets isn't it, because we're not really concerned whether liabilities exist.
21. but the risk with the assets is over-statement
22. The difference is existence we're looking at, at the end of the financial year, at the balance sheet items,
23. and obviously rights and obligations [[I would say]] would be more common for assets because we want to make sure that the assets they're picking up in their accounts do actually belong to them.
24. And rights and obligations is a very common assertion for inventory because with inventory it might be coming from overseas, it might be coming from another warehouse, from another, another owner,
25. So rights and obligations is another key assertion.
26. and they are really a combination, occurrence and existence, accuracy evaluation, classification and completeness.
27. and all this evidence the way we gather it is I guess,
28. and that is what the audit program does.

29. So, if one person does an audit on this company and another person does an audit on the other company, the techniques are still the same.
30. There [is] many different types of analytical procedures
31. but they [are] quick,
32. they [are] quick to do, okay.
33. So having an understanding of the control environment and the internal control procedures the client has is a good start because, once you understand control procedures, then you know where to put your attention to
34. and that [is] very judgemental isn't it, or subjective
35. And then we also talk about appropriate, that means relevant and reliable audit evidence,
36. So basically the rule is the more external, written evidence you can get, that's got a higher reliability than evidence which is produced verbally from the client, okay.
37. The audit risk model is what we need to focus on because our understanding of the audit risk model will determine how and what we look at as part of the audit process.
38. Now what, if someone asks you, what's risk, what [is] audit risk?
39. [Student answers] Yeah, the risk is that, overall, we've gathered our evidence and we got it wrong,
40. But what it means is that we've given an inappropriate opinion on the accounts,
41. that [is] the risk.
42. And the, the optimum is that we try,
43. I can let you know this much, often inherent and control risk are looked at together because that [is] how the audit risk model works, which I'll put up in a couple of minutes.
44. So often the inherent and control risk work in the same direction and what will happen is, if inherent and control risk go one way, often detection risk goes another way.
45. Inherent risk is the risk that the accounts might be misstated due to, you know, internal or external factors.
46. [They are] more environmental characteristics, okay.
47. So let's say inherent risk is high.
48. Let's assume controls are poor.
49. So what we're saying is, well inherent risk is high.
50. Let's assume control risk is high.
51. The reason is if we have high inherent and control risk, we try to compensate by doing a lot more substantive testing.
52. Let's say inherent and control risk were, were low.
53. In other words, they [are] great,
54. they [are] good,
55. The reason [[it becomes high]] is because we're going to rely more on controls and less on our detailed procedures.
56. And, because we're doing less detailed audit procedures, it [is] normal that our detection risk will go up, okay.
57. So there is an opposite relationship, an inverse relationship,
58. It won't be opposite is if control and inherent risk are medium.
59. Normally then detection risk is medium,
60. it [is] like a formula, like steps.
61. So the relationship [[we have between inherent and control risk, and detection risk]] is also reflected by a test of control versus substantive testing
62. If control risk and inherent risk is high, that means we, we don't, we don't rely on controls.

63. Test of control obviously the standards tell us we have to have an understanding of controls to guide us as to where to focus our audit attention.
64. so it [is] interesting because, when we're looking at controls, we [are] not looking at dollar errors.
65. Analytical procedures are the most basic because, as I said to you, analytical procedures are just doing ratios, you know, comparisons and so on.
66. Because what [is] debtors made up of?
67. So the level of substantive testing is determined by the detection risk.
68. Remember, low detection risk only comes about by doing a lot of substantive testing, okay.
69. It [is] obviously a task that we can't do
70. and it costs money
71. The same [rule] will apply, as I said, using another auditor,
72. and the most common situation would be is if you've got a parent company here and you've got a subsidiary overseas.
73. And it [is] impossible for you and your audit team to fly overseas and do, do the audit.
74. And the steps are, as you can see, very similar.
75. There [is] actually an auditing standard on an expert.

8. Data coded as ABSTRACT ENTITIES in the auditing seminar

39 references coded

1. Now assertions are broken up into three areas, transactions, balances and presentation and disclosure.
2. The only one [[that is common to transactions]] is completeness, making sure all assets, liabilities and equities have been included.
3. Valuation is the dollar amount
4. Occurrence is the same as existence.
5. Rights and obligations is the same as saying ownership.
6. The audit program guides them to all look at the same sort of areas.
7. They [are] for internal controls.
8. These ones here, confirmation, re-calculation, re-performance, they [are] more for what we call substantive procedures.
9. They [are] procedures we specifically undertake.
10. Analytical procedures is just things such as ratios where the auditor might do,
11. They [are] all called analytical procedures.
12. Analytical procedures also involve comparisons, just simply looking at something and comparing it with last year
13. Sufficient is just talking about the quantity
14. this risk will always exist.
15. Now the audit risk model has got three components: inherent risk, control risk, detection risk.
16. [They are] outside of our control.
17. [They are] outside of the control of the entity.
18. Control risk is the risk that controls that the company has will fail to pick up errors.
19. Detection risk is what we can determine because that's all determined by the amount of the evidence that we gather.

20. And detection risk is the risk that the auditor will fail to give the appropriate opinion, okay.
21. In the middle [of the model] is what happens to our detection risk.
22. So, if our inherent risk is high, our control risk is high,
23. [if our inherent risk is high] our detection risk is low.
24. And business risk is just internal and external factors that affect the viability of the entity.
25. tools [[that we use]] to work out whether the business risk is high, low, medium.
26. So yeah, they [are] tools that are used to work out the business risk.
27. Now, when we talk about audit tests, there [is] two types of tests, controls testing and substantive testing.
28. Substantive testing [[as I said]] is looking at detection risk
29. There are two types of substantive testing
30. There is analytical procedures
31. and [there is] tested detail.
32. So tests of detail are made up of two parts, transactions and balances,
33. And subsequent receipts I'm talking about after the balance date, okay.
34. [Debtors is made up of] sales and receipts.
35. There [is] different auditing standards.
36. There [is] an auditing standard on an internal auditor
37. and there [is] an auditing standard on using the work of another auditor, okay.
38. and in the program it says, you know, we've got to gather this information on the bank account, this information on receivables, this information on liabilities.
39. you know the trial balance is made up of all your accounts



The University of Sydney

NSW 2006 Australia

Human Research Ethics Committee

www.usyd.edu.au/ethics/human

Senior Ethics Officer:

Gail Briody

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30 March 2007

Dr S Gordon
Mathematics Learning Centre
Faculty of Education and Social Work
Carlaw Building – F07
The University of Sydney

Dear Dr Gordon

I am pleased to inform you that the Human Research Ethics Committee (HREC) at its meeting on 20 March 2007 approved your protocol entitled "**Learning through participation: Spoken language as a resource in a Master of Accounting program**"

Details of the approval are as follows:

Ref No.:	03-2007/9925
Approval Period:	March 2007 – March 2008
Authorised Personnel:	Dr S Gordon Ms J Tindale

The HREC is a fully constituted Ethics Committee in accordance with the *National Statement on Ethical Conduct in Research Involving Humans-June 1999* under Section 2.6.

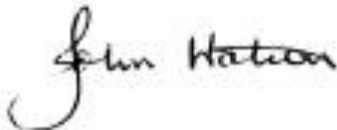
The approval of this project is **conditional** upon your continuing compliance with the *National Statement on Ethical Conduct in Research Involving Humans*. We draw to your attention the requirement that a report on this research must be submitted every 12 months from the date of the approval or on completion of the project, whichever occurs first. Failure to submit reports will result in withdrawal of consent for the project to proceed.

Chief Investigator / Supervisor's responsibilities to ensure that:

- (1) All serious and unexpected adverse events are to be reported to the HREC as soon as possible.
- (2) All unforeseen events that might affect continued ethical acceptability of the project are to be reported to the HREC as soon as possible.
- (3) The HREC must be notified as soon as possible of any changes to the protocol. All changes must be approved by the HREC before continuation of the research project. These include:-
 - If any of the investigators change or leave the University.
 - Any changes to the Participant Information Statement and/or Consent Form.

- (4) All research participants are to be provided with a Participant Information Statement and Consent Form, unless otherwise agreed by the Committee. The Participant Information Statement and Consent Form are to be on University of Sydney letterhead and include the full title of the research project and telephone contacts for the researchers, unless otherwise agreed by the Committee and the following statement must appear on the bottom of the Participant Information Statement. *Any person with concerns or complaints about the conduct of a research study can contact the Senior Ethics Officer, University of Sydney, on (02) 9351 4811 (Telephone); (02) 9351 6706 (Facsimile) or gbriody@usyd.edu.au (Email).*
- (5) The HREC approval is valid for four (4) years from the Approval Period stated in this letter. Investigators are requested to submit a progress report annually.
- (6) A report and a copy of any published material should be provided at the completion of the Project.

Yours sincerely



Associate Professor J D Watson
Chairman
Human Research Ethics Committee

cc: Ms Jen Tindale, 87 Cobran Road, Cheltenham NSW 2119



The University of Sydney

Mathematics Learning Centre

Student Services

NSW 2006 AUSTRALIA

Dr Sue Gordon

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PARTICIPANT CONSENT FORM

I, , give consent to my participation in the research project

Name (please print)

TITLE: Learning through participation: Spoken language as a resource in a Master of Accounting program

In giving my consent I acknowledge that:

1. The procedures required for the project and the time involved have been explained to me, and any questions I have about the project have been answered to my satisfaction.
2. I have read the Participant Information Statement and have been given the opportunity to discuss the information and my involvement in the project with the researcher/s.

3. I understand that my participation is voluntary and that I can withdraw from the study at any time without penalty.

4. I understand that my involvement is strictly confidential and no information about me will be used in any way that reveals my identity.

Signed:

Name:

Date:



The University of Sydney

Mathematics Learning Centre

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PARTICIPANT INFORMATION STATEMENT

MASTER OF ACCOUNTING LECTURERS

OBSERVATION AND RECORDING OF LECTURES AND INTERVIEWS

Research Project

Title: Learning through participation: Spoken language as a resource in a Master of Accounting program

(1) What is the study about?

This study is examining student interaction and participation in the Master of Accounting program at Macquarie University. The purposes of the study are to improve student interaction and participation and contribute to the further integration of academic and professional communication skills in the Master of Accounting program.

(2) Who is carrying out the study?

The study is being conducted by Jen Tindale and will form the basis for the degree of Doctor of Philosophy at The University of Sydney under the supervision of Dr Sue Gordon, University of Sydney. Under a related, ongoing project approved through Macquarie University Ethics Review Committee, research data will also be used in developing classroom and staff development materials for Macquarie University's Master of Accounting students and staff.

(3) What does the study involve?

If you decide to participate, Jen Tindale would attend all or most lectures for your ACCG85x class throughout second or third trimester 2007, commencing in Week 1 of classes, or as

soon as all students have given their consent. Lectures would be recorded using a small digital recorder and flat microphone placed on a desk at the front of the classroom. Jen would sit in a front corner of the classroom facing students and make notes that will assist in analysis of lecture transcripts.

You will be invited to participate in two interviews during the trimester at times that suit you. Jen Tindale will invite NCELTR teachers who run workshops in your unit to participate in separate interviews. She will also invite students in your class to participate in student focus groups. During focus groups and interviews, students, lecturers and NCELTR teachers will discuss interaction between them and other students in the class. Some extracts from audio recordings may be played during interviews and focus groups.

(4) How much time will the study take?

All recording will take place during lecture time in trimester 2 or 3 2007. Each interview will take a maximum of one hour.

(5) Can I withdraw from the study?

Participation in this study is completely voluntary - you are not under any obligation to consent. If you decide to participate, you are free to withdraw your consent and to discontinue your participation at any time without consequence. Participation in, or withdrawal from this project will not affect your employment with Macquarie University.

(6) Will anyone else know the results?

No personal information about participants will be disclosed. No individual will be identified in any publication of the results. Unidentified quotations from classroom recordings may be used in the following ways:

- In summaries of research distributed to staff and students of the Master of Accounting program at Macquarie University
- In developing materials for Master of Accounting students and staff
- In future conference papers and published research papers that report on this research
- As data in Jen Tindale's PhD study at the University of Sydney

(7) Will the study benefit me?

The study is designed to improve teaching and learning in the Master of Accounting program. There will be no direct benefits to participants in this study.

(8) Can I tell other people about the study?

You are welcome to discuss the study with Jen Tindale or any other person.

(9) What if I require further information?

When you have read this information, Jen Tindale will discuss it with you further and answer any questions you may have. If you would like to know more at any stage, please feel free

to contact Jen Tindale: PhD student, University of Sydney, Phone 9850 6105, Email jen.tindale@mq.edu.au OR her supervisor Dr Sue Gordon: Mathematics Learning Centre, University of Sydney, Phone 9351 4061, Email sueg@mail.usyd.edu.au.

(10) What if I have a complaint or concerns?

Any person with concerns or complaints about the conduct of a research study can contact the Senior Ethics Officer, Ethics Administration, University of Sydney on (02) 9351 4811 (Telephone); (02) 9351 6706 (Facsimile) or gbriody@usyd.edu.au (Email).

This information sheet is for you to keep

Participant Information Statement Page 2 of 2



Dr Sue Gordon

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PARTICIPANT INFORMATION STATEMENT
MASTER OF ACCOUNTING STUDENTS
OBSERVATION AND RECORDING OF LECTURES
Research Project

Title: Learning through participation: Spoken language as a resource in a Master of Accounting program

(1) What is the study about?

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would sit in a front corner of the classroom facing students and make notes that will assist in analysis of lecture transcripts. Jen Tindale will invite some students in your class to participate in student focus groups. These students will be contacted separately. Your lecturers and NCELTR teachers who run workshops in your class will also be interviewed. During focus groups and interviews, students, lecturers and NCELTR teachers will discuss interaction between them and other students in the class.

(4) How much time will the study take?

All recording will take place during lecture time in trimester 2 or 3 2007. There will be no additional time required to participate in this part of the project. Students will also be invited to participate in a student focus group. Information about focus groups is contained within a separate information statement.

(5) Can I withdraw from the study?

Participation in this study is completely voluntary - you are not under any obligation to consent. If you decide to participate, you are free to withdraw your consent and to discontinue your participation at any time without consequence. Participation in this project will not affect your grade in any unit of the Master of Accounting program. Withdrawal from this project will not affect your enrolment in the Master of Accounting program.

(6) Will anyone else know the results?

No personal information about participants will be disclosed. No individual will be identified in any publication of the results. Unidentified quotations from classroom recordings may be used in the following ways:

- In summaries of research distributed to staff and students of the Master of Accounting program at Macquarie University
- In developing materials for Master of Accounting students and staff
- In future conference papers and published research papers that report on this research
- As data in Jen Tindale's PhD study at the University of Sydney

(7) Will the study benefit me?

The study is designed to improve teaching and learning in the Master of Accounting program. There will be no direct benefits to participants in this study. Your participation in this study will not affect your grade in any unit of the PGDip/Master of Accounting program.

(8) Can I tell other people about the study?

You are welcome to discuss the study with Jen Tindale or any other person.

(9) What if I require further information?

When you have read this information, Jen Tindale will discuss it with you further and answer any questions you may have. If you would like to know more at any stage, please feel free to contact Jen Tindale: PhD student, University of Sydney, Phone 9850 6105, Email jen.tindale@mq.edu.au OR her supervisor Dr Sue Gordon: Mathematics Learning Centre, University of Sydney, Phone 9351 4061, Email sueg@mail.usyd.edu.au.

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This information sheet is for you to keep

The Master of Accounting program

Macquarie University's Master of Accounting program is one academic entry point for graduates without an accounting or business degree who are seeking to enrol in the professional educational programs of CPA Australia and the Institute for Chartered Accountants in Australia. The Master of Accounting program is large by Australian standards: at the time of data collection around 200-250 new students commenced each trimester, and approximately 85% of students were full-time.

The program is described by the professional bodies as a 'graduate conversion' program, meaning that it is designed for students with an undergraduate degree in a non-accounting discipline. As documented by Evans and Poullaos (2012), pressures from various stakeholders including government, the profession and employers have interacted in various ways to shape entry pathways to the accounting profession in Australia over the past sixty or so years. Entry to the profession is governed by the examinations of the two accounting professional bodies in Australia – the Institute of Chartered Accountants in Australia (ICAA) and CPA Australia (CPAA). While entry pathways to the examinations of the two professional bodies were initially vocational, an academic pathway was mandated in 1965. From that year, entry to the examinations required a university degree in accounting (Evans & Juchau, 2008). The graduate conversion course was introduced as 'auxiliary' pathway for students with a first degree in a subject other than accounting in the 1990s.

Undergraduate and postgraduate degree programs in accounting in Australia are tailored to meet a set of accreditation standards set by the ICAA and CPAA. As discussed in Chapter 3, the standards set by the accounting professional bodies have undergone several revisions over the past ten years (CPA Australia and the Institute of Chartered Accountants in Australia, 2005, 2012; Institute of Chartered Accountants in Australia and CPA Australia, 2009) to meet the changing demands of the accounting profession. The Master of Accounting program is designed to meet these accreditation standards.

At the time of data collection the program consisted of 13 subjects structured around these guidelines. The Master of Accounting then operated on a trimester system,

consisting of four twelve week trimesters, with students completing three subjects in each of the first three trimesters and four subjects in their final trimester. Learning outcomes for all three subjects examined in this study were directly informed by the activities of the *Teaching Project* described in Chapter 1, and contained an explicit statement regarding the development of generic skills. Two of these subjects also included learning and teaching activities informed by the *Teaching Project*. Accounting information systems included a workshop on case studies and problem solving, while auditing included a workshop on exam techniques. Support for students in all three subjects was also available in the form of external generic workshops.

The Master of Accounting curriculum does not fit the broad category of conceptual coherence proposed by Muller to be characteristic of professions, paralleling Wolff and Luckett's (2013) finding that an engineering curriculum tends towards contextual rather than conceptual coherence. In their study this was attributed to 'explicit links to industry and ... Work-Integrated Learning components' within the engineering curriculum' (p. 78). In the case of the Master of Accounting program, this contextual coherence can be attributed in part to the nature of the program, as well as to explicit curriculum initiatives aimed at 'bridging the gap between academic study in accounting and a career in professional practice' (Dale, Cable, & Day, 2006), including the activities of the *Teaching Project* outlined in Chapter 1. Evidence for the contextual coherence of subject curricula (Muller, 2009) can also be found here, as well as in weekly seminar topics for all three subjects listed in Appendix 26.

Management accounting

Management accounting is generally taken by full-time students in their third trimester of study. The contextual coherence of the curriculum is evident in the list of weekly seminar topics provided in Appendix 26, which are arranged in line with the activities of management accountants and have a particular emphasis on costing. The professional orientation of the unit is also evident in the subject description and learning outcomes provided in the subject guide. The unit is described in the guide as follows:

This unit examines how cost information is generated and used within organizations. To this end, a number of different costing and budgeting techniques are explained and demonstrated. As well as understanding the mechanics of each technique, it is important that students can recognize which technique is most appropriate for particular situations.

The unit consists of four main components:

- i) Costing techniques, both traditional and “newer” approaches
- ii) Budgeting, both preparation and variance analysis
- iii) Performance measurement and evaluation, especially for decentralized organizations
- iv) Using costs for decision making purposes (Macquarie University 2007:2).

As part of the *Teaching Project*, the learning outcomes of this subject had recently been revised to address generic skills. As stated in the subject guide, the subject aims to ‘develop a range of generic skills, including communication and problem-solving skills’ (Macquarie University, 2007c:2). These are described as ‘relevant to a management accountant’ and include: ‘the development of computer literacy skills through the electronic submission of management accounting problems in Excel spreadsheets; the development of problem solving ability and interpretation of numerical data; the ability to appreciate different sides of an argument and construct a logical argument; and practice in both oral and written communication skills’ (Macquarie University, 2007c:2).

Accounting information systems

Accounting information systems is generally taken by full-time students in their third trimester of study. Again, the contextual coherence of the curriculum is evident in the list of seminar topics in Appendix 26, although according to the subject description provided in the subject outline, the subject is ‘oriented towards providing students with a conceptual background and practical knowledge of accounting information systems’ and ‘considers accounting information systems in their organizational and social contexts’ (Macquarie University, 2007a). According to the

subject guide, the subject aims to address a number of generic skills, including interpersonal skills, the capacity for self-management, collaboration and leadership; communication skills; skills in evaluation, synthesis, critique and judgement; problem solving skills; and creative thinking skills.

Auditing and assurance

Auditing and assurance is generally taken by full-time students in their fourth and final trimester of study. According to the subject outline, the lectures are 'structured to correspond with audit methodology used in practice'. Further, the lectures 'integrate Australian auditing standards' (Macquarie University, 2007b:2). Learning outcomes include critical analysis, problem solving and creative thinking.

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Appendix 26 Weekly seminar schedules for each subject

Week	Management accounting	Accounting information systems	Auditing and assurance
1	Introduction Costing systems	Systems concepts and introduction to ethics	Introduction to audit and assurance services and the auditing profession
2	Product costing systems Job costing	Quickbooks Pro: Basics and setup	Elements of the financial reporting audit process
3	Process costing Operation costing	Systems planning and development (part 1)	Knowledge of the business and evaluating strategic business risk
4	Overhead costs Activity based costing	Systems planning and development (part 2)	Inherent risk and materiality
5	Service costing Absorption and variable costing	<i>Teaching Project</i> workshop: Project team participation skills	<i>Teaching Project</i> workshop: Exam techniques Internal control structure and assessing control risk
6	Budgeting systems Flexible budgeting	Documentation	Test of controls
7	Standard costing	Quickbooks Pro: Transactions and reports	Substantive tests of transactions and balances
8	Decentralisation Transfer pricing ROI and residual income	Information systems controls (part 1)	Completing the audit
9	Performance measurement systems Reward systems	Information systems controls (part 2)	Opinion formulation
10	Cost behavior and estimation CVP relationships	Databases	Ethics, independence and corporate governance
11	Costs for decision making Environmental and social considerations	E commerce fundamentals	Legal liability of auditors
12	Measuring customers and suppliers	Summary and wrap up	Other assurance services