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The rest of this paper discusses these issues in this order. 1.4 PRELIMINARY POSITION The AER considers that based on its assessment of the issues identified in the position paper there is a sound case for prescribing the “as-incurred” approach. In particular, based on an assessment of the compatibility of each accounting approach to the; ex-

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The classic position paper contains three main elements: An Introduction, which identifies the issue that will be discussed and states the author’s position on that issue.. The Body of the paper, which contains the central argument and can be further broken up into three unique sections:. Background information. Evidence supporting the author’s position

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When writing an accounting paper, you need reliable reference materials. Providing any opinions or views, support them with words of authoritative industry experts. This information can add weight to your paper whenever you want to question a specific concept or state your position.

For example, if you are writing a position paper arguing that your community should purchase new playground equipment, your counter-argument could be that the purchase will be too expensive. To strengthen your argument, you would cite this possible point against you but show why it's not a valid reason to dismiss your position.

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Example. for example, for instance, namely, specifically, to illustrate. Emphasis. even, indeed, in fact, of course, truly. Place/Position. above, adjacent, below, beyond, here, in front, in back, nearby, there. Cause and Effect. accordingly, consequently, hence, so, therefore, thus. Additional Support or Evidence

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THE TAKEAWAY: Before you start drafting your position paper, you should have the following: At least three solid arguments to support your position, with at least two pieces of evidence to support each of these arguments. At least one counterargument, with at least one piece of evidence to support the opposing view.

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Example. for example, for instance, namely, specifically, to illustrate. Emphasis. even, indeed, in fact, of course, truly. Place/Position. above, adjacent, below, beyond, here, in front, in back, nearby, there. Cause and Effect. accordingly, consequently, hence, so, therefore, thus. Additional Support or Evidence

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