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What? You Want Me to Write?!

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What? You want me to write?!

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What? You want me to write?!

Abstract:

1. **Purpose.** This paper sets out to report on and evaluate the writing skills of a cohort of accounting and business students.
2. **Design/methodology/approach.** Students were asked to write an essay describing their learning experience in an introductory accounting class. These essays were then evaluated by experienced teachers of English.
3. **Findings.** Major weaknesses are that: there is inadequate engagement with the assignment question; there is a paucity of content; writing is diffuse rather than succinct; there are faults with sentence structure and other errors of English expression.
4. **Implications.** The research brings to the fore the poor writing ability of university accounting students and lays stress on the need to train and more clearly guide the development of these business related skills. Training may require curriculum adjustment to accommodate additional courses of study.
5. **Originality.** There is a paucity of material related to the writing skills of accounting and business students and this paper attempts to address this gap.
6. **Limitations.** The cohort studied came from a private Southern California university and the results may not necessarily reflect the writing skills of other university students. The study needs to be replicated in other settings.

Key words: Accounting education, accounting curriculum and writing skills

An Englishman's way of speaking absolutely classifies him,

The moment he talks he makes some other
Englishman despise him.

One common language I'm afraid we'll never get.

Oh, why can't the English learn to set

A good example to people whose

English is painful to your ears?

The Scotch and the Irish leave you close to tears.

There even are places where English completely

Disappears. In America, they haven't used it for years!

Why can't the English teach their children how to speak?

Norwegians learn Norwegian; the Greeks have taught their

Greek. In France every Frenchman knows

His language from "A" to "Zed"

The French never care what they do, actually,

As long as they pronounce it properly.

Arabians learn Arabian with the speed of summer lightning.

And Hebrews learn it backwards,

Which is absolutely frightening.

But use proper English you're regarded as a freak.

Why can't the English,

Why can't the English learn to speak?

Songwriters: Alan Jay Lerner / Frederick Loewe

Why Can't the English? Lyrics © Warner/Chappell Music, Inc

What? You want me to write!

Introduction

This paper is the second in a series of ever deepening inquiry, focusing on how tertiary accounting students understand and deal with the writing demands of an accounting course. In the previous paper¹ it was argued that what is clearly needed is further investigation via a more focused study that gives voice to the habitus and school background of a larger set of accounting students. In addition, other pathways for the integration of writing skills into a course structure need to be evaluated. This paper sets out to address these intentions.

The Context

Standing in the designated lecture theatre at the commencement of the Winter Quarter in the School of Business at a private university in Southern California, looking out at the array of faces one quickly realizes that there appears to be a significant diversity in the room. Taking the register simply confirms this perception. The assumption at this university is that diversity is a good thing, and so it is, reflected in an award for the extent of diversity in the student population. As the quarter progresses it becomes clear that while the course addresses the standard cross section of introductory accounting topics – transaction recording; adjusting; completing the accounting cycle; inventories; internal control, and more - the students seem reluctant to engage in discussing and explaining these concepts. A question comes to mind: “Is this reluctance perhaps a reflection of an inability to write and communicate their insight into course content?”

A review of the student cohort² of this study brings to the fore some interesting characteristics confirming the initial assessment of diversity. For example, while the class age range is from 18 to 32 the average age is closer to 20 years. While the majority of the students (64 of 85, or 75%) were born in the United States of America they had almost all (83 of 85) completed their high school study in the United States. After inquiring of the

¹ *Accounting Students and Their Writing Skills: Inside-Outside Autoethnographic Reflection*. Keith Howson and Phil Fitzsimmons. British Accounting Education Special Interests Group Annual Conference, 3 – 5 May 2017, University of South Wales, Cardiff.

² The accounting courses surveyed had 85 students.

students it was established that there is a range of language diversity in the parents of these students. The languages include:

| | | | | | |
|----------------------|----|------------|---|--------------|---|
| English ³ | 69 | Gujarati | 3 | French | 1 |
| Spanish | 31 | Japanese | 2 | Kapampuangan | 1 |
| Tagalog | 6 | Korean | 2 | Khmer | 1 |
| Arabic | 5 | Vietnamese | 2 | Romanian | 1 |
| Indonesian (Bahasa) | 5 | Afrikaans | 1 | Thai | 1 |
| Chinese | 4 | Cantonese | 1 | Urdu | 1 |
| Hindi | 4 | Dutch | 1 | | |

While the majority of the students used English as their primary language, a number (20%) drew on their family languages when in the home environment. The students also reported that a high proportion of the parents had completed high school (Mother 84%, Father 81%), fewer (Mother and Father 58%) had completed university study. This means that many (38%) of this cohort are first-generation university students. However, one can see that language diversity is still present in the family background of many of these students. The picture that this seems to suggest is that with language variety in the background, students might face difficulty in grasping materials presented in classes and struggle to write about the content of courses.

Review of the Literature

As reported in the previous conference paper (Howson and Fitzsimmons, 2017)

Even the most cursory attempt to review the literature related to the ‘accountant academic’ in general reveals that at best “it’s fragmented”, and at worst “there is an absence” (Samkin and Schneider 2014: 2). When it comes to research literature dealing with the concept of students and writing within an accounting degree, and how these students cope with writing in a university setting there appears to be limited scope.

This finding suggested another review of the literature and what emerged suggested that curriculum change might provide a helpful stepping-off point for evaluation of the apparent writing skill deficit.

Over time there have been a number of studies and reviews (see for instance Accounting Education Change Commission, 1990; Advisory Committee on the Auditing Profession, 2008; Albrecht & Sack, 2000; American Accounting Association Committee on the Future Structure

³ The language count reflects the fact that some parents spoke more than one language and in some cases up to three languages.

Content and Scope of Accounting Education, 1986; Behn et al., 2012b) into differing aspects of tertiary accounting education. The United States was not alone in raising these concerns and a short review of Australian studies since the 1960s (see Table 1) shows similar concerns. Typical of these studies and reviews was an examination of the course structure and duration; graduate attributes; curriculum; research activities; and staffing considerations. Recommendations for change were included in at least the reports of committees.

Despite the thoroughness of these reviews and studies there is criticism that little has been done to address the issues raised or the recommendations made. Albrecht and Sack (2000) noting that their study arose in part due to “the perceived lack of response by accounting educators to previous calls for action” (p. 3), and more recently Black (2012) offered some reason for this lack of action, namely “the central reason that the recommendations of Pathways predecessors have not been successful is simple to identify, yet difficult to overcome - they lacked an ongoing mechanism to continue to support the implementation of change” (p. 602). Typical of the criticism is the conclusion of Burritt, Evans, and Guthrie (2010) that “accounting education in Australia has not progressed much since R. Mathews' et al. (1990) report” (p. 14), and Hancock, Howieson, Kavanagh, Kent, Tempone, and Segal (2009) note that the effectiveness of much of the research to change teaching methods in particular is “questionable” (p. 251). There has been a consensus that changes are required, accompanied by a reluctance to actually do anything.

The shape of the accounting curriculum has regularly been subject to scrutiny and criticism, certainly more recently since the mid-1980s (Bui & Porter, 2010, p. 23). The issue of the shape and form of university accounting curriculum, and in particular what appear to be competing views between a technical versus educational perspective needs some examination and this follows.

Kaplan (1989) summarises this divide when commenting on the research-practice gap in accounting. “If our teaching simply codifies and feeds back ordinary practice, we are performing more like trade school instructors than university professors” (Kaplan, 1989, p. 130). Macve (1992) also highlighted this dichotomy, noting that:

At one extreme it is public sector coaching in professional knowledge and skills, at the other it is an enquiry grounded in social science which offers insight and understanding about economic and social organisation and operation that should be of value whatever career a student subsequently follows. (Macve, 1992, p. 130)

Table 1: Examples of Leading Studies and Reviews of Accounting Education in Australia

| Author(s) & Year | Title | Focus Area |
|--|---|--|
| Vatter (1964) | The Vatter Report | Report reviewing the perceived needs of the accounting profession in Australia with recommendations of how accounting education can best meet those needs. |
| Task Force for Accounting Education in Australia (1988) | Report of the Task Force for Accounting Education in Australia | Report from a collaboration of the ASCPA, ICAA and AAANZ to outline appropriate educational models for the accounting profession. |
| R. Mathews, Brown, and Jackson (1990) | The Matthews Report | Report of the federal government established Review of the Accounting Discipline in Higher Education Committee, with significant recommendations on the shape of accounting education. |
| de Lange, Jackling, and Gut (2006) | Accounting graduates' perceptions of skills emphasis in undergraduate courses: an investigation from two Victorian universities | Study considering the graduate's perspectives of the emphasis placed on technical and generic skills developed during undergraduate accounting courses. |
| Kavanagh and Drennan (2007) | Graduate attributes and skills: are we as accounting academics delivering the goods? | Study comparing what attributes and skills accounting academics perceive should be developed during an undergraduate course with what they believe are being developed. |
| Hancock, Howieson, Kavanagh, Kent, Tempone, and Segal (2009) | Accounting for the future: more than numbers | Report of an ALTC project which investigated the projected changing skill set deemed necessary for professional accounting graduates and the strategies for embedding such skills into professional accounting programmes. |
| E. Evans et al. (2010) | Accounting education at a crossroad in 2010 | Forum which investigated contemporary challenges in accounting education in Australia. |
| E. Evans et al. (2012) | Emerging pathways for the next generation of accountants | Forum which considered the changing role, education pathways and future needs of professional accountants in an Australian context. |
| O'Connell et al. (2015) | Shaping the future of accounting in business education in Australia | A multi-stakeholder investigation of the state of play of accounting in business education in Australia focusing on the key challenges and opportunities faced by the accounting education sector. |

Gray and Collison (2002) also expressed this tension, but in terms of it being between the “technical” and the “educational” or, as they expressed it in other terms, the “vocational” and the “transcendent” (Gray & Collison, 2002, p. 800). Ten years later this tension is still evident, “the lines are becoming increasingly blurred between education and training” (J. Guthrie et al., 2012, p. 9).

Going beyond only exposing the different forms of accounting curriculum, Churchman and Woodhouse (1999) posit that accounting education at tertiary level is part of a unique category of ‘professional education’ which “is distinctive because the curriculum addresses knowledge for and about practice and is taught both in the context of the tertiary institution and the field of professional practice” (Churchman & Woodhouse, 1999, p. 212). They infer that this requires a more practical approach in the curriculum because students in such programmes have a specific employment context in mind, which requires specific skills. Parker (2001) disagreed with this, noting that “we are saddled with a predominantly narrow, technicist accounting education focus which neither fits our contemporary accounting and business environment” (p. 441).

Compounding this tension between the ‘technical’ and the ‘educational’ have been growing demands for a curriculum that is broader and less technical. The Matthews Report (1990) identified dissatisfaction with the content of undergraduate accounting courses, in particular the lack of management-styled units (management, marketing, industrial relations etc.), and made numerous recommendations to address these. Developed subsequent to the Matthews Report was a series by Birkett (1993), of Competency Standards for accounting as a joint project between the two Australian accounting professional bodies and the New Zealand Society of Accountants (NZSA). In her doctoral studies Bellamy (1999) found that the pressure was for more generic skills and non-business requirements to be included in the accounting curriculum at universities. Diamond called for “not an education of detailed rules, but an education of real competencies that drive sound and ethical business practices and decisions” (2005, p. 361). Kavanagh and Drennan (2008) noted that the worldwide call is for an education much broader than the technical approach traditionally used in universities. Of particular interest to this paper is that Hancock et al (2010) reported the need for more communication skills in the programme. De Lange, Jackling and Gut (2006, p. 379) cite numerous authors from throughout the 1990s calling for

greater emphasis on interpersonal skills in the accounting curriculum, which has been continued in more recent times (see, for instance, Jackling & de Lange, 2009; Naidoo et al., 2012; Sin, Reid, & Jones, 2012).

The various accounting professional bodies have also promoted a broader curriculum, including the two major Australian professional accounting bodies, CPAA and CAANZ which jointly flag “critical thinking, ethical judgement and communication skills” (2012, p. 6) in their accreditation guidelines for Australian accounting degrees. Thambar (2012) notes that CIMA focuses on the new roles that the modern management accountant has, and the need to be prepared in their studies. This includes, in particular, greater business and IT skills. A much larger list of requirements was tabled by Cooper and Walsh (2012) on behalf of ACCA, which advocates that “the accounting curriculum must draw from a much wider range of business disciplines. It must also incorporate more professional attitudes, as well as technical competences, including ethics and professional values, and become more integrated in its approach to assessment” (Cooper & Walsh, 2012, p. 54). Commenting on the professional bodies and employers, Kavanagh, Hancock, Howieson, et al. (2010) note that it is a joint responsibility, “the debate is a question concerned with identifying that point at which the educational responsibilities of universities finish and those of the professional bodies and employers begin” (p. 3).

The United States Pathways Commission (Behn et al., 2012b) identified a need for accounting programmes to be adaptive, especially where “incentives, partnerships, and processes that identify and integrate current and emerging accounting and business information technologies (IT) throughout their academic curricula” (p. 73). Guthrie, Evans and Burritt (2013), offer a different perspective, and call for a greater focus on research in the curriculum, which will help to close the accounting-academy practice gap by having more research fluent graduates.

Ryan (2010) goes further than previous commentators and authors by identifying a major issue about the nature of business schools, and the need to determine whether they “are a professional school or a purely academic school” (Ryan, 2010, p. 26), the answer to which has a significant impact on the curriculum and which has implications for academics. Similarly, Evans (2010) puts forward the difficult question of whether there is even a place for accounting studies in university, but leaves it unanswered. This is later addressed again

by Evans, Burritt and Guthrie (2010) by acknowledging that “the lines are becoming increasingly blurred between education and training, changing the role of institutions responsible for providing the foundations for a career in accounting” (2010, p. 9).

The preceding paragraphs have highlighted that there are many studies and reviews which discuss what shape accounting curriculum can take. They have also identified additional curriculum elements (for example, communications skills, IT, critical thinking) to shift the curriculum from being purely ‘technical’ to a broader curriculum.

In the prior conference paper (Howson and Fitzsimmons, 2017) it was argued that:

While there are some comments, albeit relatively sparse, regarding the importance of writing as a means of engendering thinking in all discipline areas, there is a corresponding preponderance of comments related to how poor current tertiary literacy skills as a whole are, and writing in particular.

Absalom and Gloebowski (2002) argue that tertiary literacy is in ‘crisis’. The paper continues: “If tertiary literacy is in crisis then it would seem that the tertiary writing beyond the confines of creative writing courses is in dire straits.”

The prior paper also argued that:

While it could be the case that a textbook-based tertiary curriculum has stifled students’ ability to think more critically and write ‘unthinkingly’ within the confines of their chosen field of study, the research base suggests that there is more in play. While high schools have been blamed for the walling in of writing skills into discreet disciplines well before university commences (Coffin 1997), another critical issue arising out of the American and Australian context is the relationship between the discourse spoken at home and the modalities of language used at university. Given the current multicultural nature of all classes at all levels of education, unless the home or school uses English as its primary mode of interaction students can find themselves caught in a language dilemma of not being able to fully appreciate the nuances of both written and spoken language (Bourdieu and Passeron 1990, Gogg 2013).

The summary of languages in the cohort of this study certainly shows the diversity of languages, so there might indeed be a “language dilemma” at play. There might also be support for the statement in the prior conference paper that:

Even students of English-speaking homes can find that the discourse and various forms of university textual modalities and registers are very different to the language expectations of higher education, and cannot grasp the linguistic “ground rules” (Sheeran & Barnes 1991).

Summary

The review of the literature indicates that curriculum redesign is required. The O'Connell et al study (2015) gives positive support to this concept where it states (p. v) that the creation of an *Accounting Education and Curriculum Change Network* presents “. . . new and exciting challenges as curricula are transformed by key enabling technologies and the new realities of the profession in an increasingly globalised world.” They furthermore reference the IES professional skill competency (IES 3 (para 17)) which states that interpersonal and communication skills include “the ability to: (f) present, discuss, report and defend effectively through formal and informal, written and spoken communication;. . .” (p. 103).

This paper is particularly interested in written communication but before one proceeds with a suggested curriculum change that will address written or communication issues one needs to be sure of the extent of the weakness which in turn will help shape the design of the required curriculum shift. The question under review is: do we have a genuine writing/communication problem? This paper now progresses with a description of the research methodology as set out in the following section.

Research Framework

In order to obtain insight into the writing ability of this cohort of students they were requested to write a short essay. Ethics approval was obtained through the usual university channels. The instruction was as follows:

ACCT221 Financial Accounting
Winter Term 2016
Written Assignment

If it's true that accounting is the language of business, then an understanding of the material covered in our course is crucial to your future livelihood. All of us confront accounting issues in our daily lives. We must control our cash and other assets; we must monitor our income and our expenses; we must purchase items that fit within our budgets; and we must use accounting data in making sensible business decisions.

It is no surprise then that accounting knowledge ranks near the top of what employers look for when hiring new workers. It is also no surprise that students with accounting knowledge perform better than those that do not understand the basics of accounting.

Topic: Write an essay in which you describe how this course has provided insight into the language of business and how you would apply this knowledge to your career. This essay should be no more than three pages, typed, 1.5 spaces using Calibri 11 font. Normal margins will apply. I expect this piece to contain no spelling errors, use proper grammar and well-chosen vocabulary. Due Date: March 3, 13:00.

In order to encourage participation students were offered a bonus of a few percentage points that could be earned towards their course grade. Of the 85 students in the cohort,

82 responded and submitted written pieces. Once the grade bonus was recorded all essays had student ID numbers and names removed so that each essay became anonymous to further assessment strategies.

A random sample of 30 essays of those received was then taken and in clusters of five they were sent to six experienced university English instructors for evaluation. Of the six who were approached, one could not complete the task by the deadline provided, so the comments and analysis in the next section reflect the views of the five who were able to complete the task.

Analysis of Results

As explained above the skills and experience of a number of university English teachers in the United States and Australia were called upon to assess the quality of the essays submitted. They received different papers and there was no collaboration between these assessors. In this way it was hoped that a consensus might emerge. Some of their comments are reported here to show the extent of the challenge facing instructors in the accounting discipline, and illustrates the need for significant curriculum redesign to address these weaknesses.

Instructor 1 reported as follows:

The major weaknesses in these assignments are:

- Inadequate engagement with the assignment question, especially the requirement to discuss insights the course has offered into the language of business
- Paucity of content
- Writing that is diffuse rather than succinct
- Faults of sentence structure and other errors of English expression.

Instructor 2 reported as follows:

Essay 1: The primary issues I see in essay 1 are poor organization and lack of depth of thought. . . . The examples used and the way the student writes about the content of a class are disappointing and show that the student is still struggling to understand the content.

Essay 2: This essay also has issues with poor organization and lack of depth/support. . . . While the student does identify his/her future goals, he/she does not connect the class to these goals. As a result, the second half of the essay is vague and lacking in focus.

Essay 3: Is solidly organized, well supported with sufficient detail, and overall rather well written.

Essay 4: It appears the writer of essay 4 sat down and wrote whatever thoughts came to him without much thought to organization or focus. . . . There is no clear focus for the essay other than the recurring theme of the student's own disappointment in himself for not reaching his own goals. There are several recurring grammar errors; he seems to struggle most with sophisticated sentence structure, sometimes starting a sentence headed in one direction and finishing it in another.

Essay 5: From the introduction provided, I expected the student to proceed with more details about how accounting will specifically aid his/her business someday. This does happen (a bit) later on in the essay, but the student gets sidetracked with relaying his/her own journey. This essay has the look of one written very quickly and not copy-edited at all. The organization is lacking and the sentence structure is weak. While he/she does provide more details about the course content than most of the others, the poor wording, spelling errors, and confusing syntax distract from these points. Given the missing articles and misspellings, I would guess this student might be a multilingual student.

Instructor 3 reported as follows:

A clear area of lack in most of these papers was evidence of application. The responses here were mostly quite general and didn't show that the students could clearly link what they had learned in class with particular activities in the workplace.

None of the responses dealt with the phrase 'the language of business' as such – there was no attempt to define this or scope what it might mean. Doing this could have strengthened each of the essays.

There were generic issues – a couple of students responded about their affective experience of the class rather than analyzing how the content might be beneficial in a workplace environment.

All were in need of proof-reading. Most were written using simple, straightforward language. One stood out as having appropriate, discipline-specific language; the other four were more generic in the terminology they used and their responses could have been strengthened in this respect. Punctuation was not a big problem, but there were issues with the use of articles, prepositions, plurals and subject/verb arrangement which gave the impression of ESL users in a few cases.

Instructor 4: This instructor commented on the individual essays in a similar view to that set out above. In particular this instructor said: I notice that none of the essays began with a traditional introduction, the main purpose of which is to identify the key areas that the essay will cover, and the sequence in which these will be addressed. I always tell students who have difficulty in keeping their essays coherent and 'on track' that a well-written (and carefully-considered) introduction will provide direction to the writing of the paper itself because it (the introduction) provides a blueprint for the essay. I must admit that I was surprised to see that none of the essays had an introduction to speak of.

Instructor 5 reported as follows:

My summative comment would be that of the five student papers I reviewed, all of the authors underestimated the importance of pre-planning their essay's organization so as to meet the goals set out in the prompt (i.e. to assert a thesis and develop evidence to support it), and to various extents neglected the necessity of revising sentence-level language carefully to assure that clear meanings would be conveyed. In that sense, accounting students are not very different from other undergraduate writers of other disciplines, though perhaps slightly more challenged, in these regards, than their humanities counterparts where these techniques are specifically taught and honed.

These evaluations are quite clear. These students exhibit serious problems with writing. While the argument presented earlier is that the curriculum needs re-assessment and there appears to be agreement with that view there appeared to be little evidence of the extent of the generic skill in the area of writing and the broad field of communication. Here is sound evidence of deficiency. With this in hand it might be easier to argue for curriculum change.

Conclusion and Recommendations

As set out in the initial paragraphs, this is the second in a series of intended investigations into accounting students' writing ability as seen in one case-study setting. Clearly there is a problem and this paper provides a clear definition of the extent of the problem.

There may well be a tension between technical skills and the system of education and how these can be reconciled. Further there may be tension between technical skills and writing skills. These issues require further investigation. An underlying concern may also relate to the ability of tertiary students to read. Being unwilling to invest in accounting textbooks may also contribute to the extent of writing difficulties. If students do not grasp or understand the value of good writing, then the gap may indeed require specific strategies to bridge the shortfall. The next step in this sequence of papers is to address quite specifically how the tertiary accounting curriculum can be adjusted to accommodate approaches that will build the writing and communication skills of these students.

This study was initiated in the School of Business at a private university in Southern California. The essays written in that particular setting may not reflect the writing ability of accounting/business students in other locations. Anecdotal evidence gathered from colleague instructors both in the United States of America and elsewhere is that they are sensing similar deficiencies. Clearly, however, this study needs to be replicated in these other locations to confirm the outcomes described here.

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