

“What not to write”: An intervention in written communication skills for accounting students

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Abstract:

This study considers the evidence that many accounting students struggle to write accurately and appropriately, which in turn has negative implications on their wider employability. Using an intervention approach, initiatives were taken to address this problem for first year accounting undergraduates at the University of Portsmouth. The results indicate that some improvements are possible and students' self-awareness of the issue was raised, but that in order to sustain any improvements an increased focus on the teaching of writing skills would be required. This may have resource implications but the potential benefits to students in the wider realm could be significant. The initiative is targeted specifically at the enhancement of employability and, although based around extracts from the accounting literature, could readily be transferred to other subject areas. **126 words**

Keywords: writing skills; employability; students' self-awareness; accounting; educational intervention

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213 words

INTRODUCTION

There has been considerable adverse comment on the writing ability of graduates. Writing in *The Sunday Times*, Marrin (2006) commented:

Inarticulate and semi-literate graduates fall straight into what is now recognised as Britain's skills gap. It is very odd, at a time when people take an increasingly utilitarian view of universities as places to produce workers that they increasingly fail to do so. (para. 6)

Evidence as to the relevance of these comments to accounting students emerged when, in October 2006, the University of Portsmouth undergraduate accounting programme piloted

a professional mentoring scheme for final year students. Feedback from the professional mentors on the mentoring experience was sought and five out of the seven who responded commented on their students' written English, although not specifically invited to consider this. In each case the comments were adverse, focussing particularly on grammar, punctuation and excessive informality.

In collaboration with the University of Portsmouth Academic Skills unit, we sought to address the shortcomings of students' writing skills at the start of their undergraduate degree courses. This research note provides the results of an intervention meant to improve the writing skills of accounting students.

LITERATURE

The development of student writing skills has been an area of considerable academic interest for some time in the UK, the US and Australia. Dearing (1997) highlighted the importance of the "key skills" as necessary outcomes of higher education and these include written communication skills. The Institute of Directors (2007) published a survey which sought to identify the skills and qualities that employers value in graduates. For the purposes of the survey, employability skills were taken to mean "the skills, attributes and abilities - other than technical competence - that make an employee an asset to their employer" (p. 1). This compares closely with the definition of employability given by Harvey (2001, p. 98) as "the possession of basic 'core-skills', or an extended set of generic attributes, or attributes that a type of employer specifies".

The ability to write is a vital part of the set of skills which employers require from graduates. Indeed, the Institute of Directors (2007, p. 11) reported that 96% (478) of directors interviewed stated that it was very important for graduates to have basic literacy skills, compared with 91% saying the same for basic oral communication skills, 77% for numeracy skills and 52% for information communication and technology (ICT) skills. Yet accounting graduates still believe exam success to be more important than communication skills (Kavanagh & Drennan, 2008).

The Higher Education Funding Council for England (HEFCE) recently funded the "Employment Skills within an Accessible Curriculum" (ESAC) research project (Grant & Raynier, n.d.), which includes a major section on employability and written communication. This project identified that poor writing ability impairs employability, as well as academic potential. Also, the Royal Literary Fund produced a series of studies on the topic, including a report on current standards (Royal Literary Fund, 2006) and a review of teaching practice (Ganobcsik-Williams, 2004). These studies identified one-to-one tuition and the involvement of a writing specialist in subject-specific writing tuition as desirable approaches. In particular, Ganobcsik-Williams stated (p. 40) that a "whole institution" approach is needed to support students, which requires staff development by lecturers who are knowledgeable about current academic writing pedagogies. This is not without its difficulties as academics have different understandings, both of generic graduate attributes and of their relationship to discipline content (Tindale et al., 2005). The ways in which generic skills, such as writing competence, are seen to relate to the actual course discipline influence the degree to which they can be incorporated into a curriculum framework, as opposed to displacing the development of disciplinary learning (Tindale *et al.*, 2005, p. 8). In achieving this it would:

enable an accountant to go beyond a narrowly defined role as "number cruncher" or "bean counter" into a far more enriching and significant role within an organisation. These professional skills enable accountants to make full use of their accounting knowledge. (p. 12)

The issue of whether writing skills can best be taught as part of a bolt-on study-skills unit or whether they should be embedded within existing subject-specific unit has generally favoured the latter approach (Fallows & Steven, 2000; Cranmer, 2006; Wingate, 2006). However, the approach needs to take account of resource constraints such as time and cost (Stout & DaCrema, 2004). In our approach, group tutorial sessions were used by accounting tutors to provide additional instruction and support for improving student writing skills.

Stout & DaCrema (2004) discussed the particular need for accurate writing in the accounting profession. In a comprehensive review of reported writing interventions for accounting students, they identified that very few interventions include any attempt at objective assessment of success, relying instead on student or lecturer perceptions of improvement. They put forward a model for interventions using the grammatical issue of “faulty modifiers” (p. 291), which could have positive effects on students’ writing skills and which was perceived by students to have value.

Another example of measurable success was noted by Ng et al. (1999), where improvements in writing skills for a large class of first year accounting students were measured as part of a wider study involving various generic skills. Students were taught by a specialist English lecturer and were given two written assignments on a management accounting theme early and late in the semester. Detailed constructive feedback was given to students on each assignment. In addition to the actual enhanced performance of students, the latter’s own perception of an improvement was noted.

Intervention approaches have been used widely in the field of education research to encourage student learning (Hattie et al., 1996), as well as in the specific area of accounting education (Sin et al., 2007). Mladenovic (2000) used such an approach to challenge students’ negative perceptions of accounting. Booth et al. (1999), meanwhile, provide evidence of the impact of educational interventions aimed at changing the learning approaches of accounting students.

On the broader aspect of learning for first year accounting students, English et al. (1999) discuss the link between writing skills and learning and demonstrate how writing skills can be viewed as “prerequisites to learning the subject [as a] means of learning the subject [and as ways to] demonstrate learning of the subject” (p. 224). The benefits obtained from the ability to write well can therefore be seen in terms of “learning a subject and learning to write about a subject” (English et al., p. 233).

METHOD

Introduction

The Department of Accounting and Finance at the University of Portsmouth recruits around 180 undergraduate students annually. Prospective students must achieve a threshold level of points under the UK’s UCAS tariff, but there is no requirement as to previous areas of study other than a basic competence in mathematics and English. One result of this is that students come from many different academic backgrounds and the levels of proficiency in written English skills cover a wide range.

Approach

In brief, the approach consisted of a lecture (mostly practical demonstrations) to all the first year accounting students on a small range of grammatical issues detailed below, supplemented by a brief handout. The content of the lecture was reinforced in a subsequent tutorial. The efficacy of the intervention was assessed by comparisons of three pre- and post-delivery exercises. These consisted of a brief student self-assessment, a flaw-spotting exercise and a review of a sample of essays by a language specialist. The

self-assessment and review of essays were both loosely based on the approach of Ng *et al.* (1999), but the flaw-spotting exercise was new.

Process

The first year accounting students were initially advised of the importance of accurate and effective writing skills in the context of the accounting profession. It was important to stress this at the outset, in order to help to give students “a sense of perspective and purpose” (Ashbaugh *et al.*, 2002, p. 125) regarding the writing skills sessions they would be attending.

When submitting a short essay in their first week, the students were also asked to indicate on a Likert-type scale how confident they were in their ability to write accurate English. The approach of obtaining students’ perceptions of certain key skills both before and after an educational intervention has been used successfully in the field of management education by, for example, Dacko (2006).

Early in the first semester, a specialist from the University’s Academic Skills department, whose responsibilities include the teaching of English language skills, delivered a lecture on good writing to the entire group of first year accounting students, which numbered approximately 130 out of a possible 180 students. The session focussed on the following examples of poor writing and was accompanied by a brief handout on these themes.

- unnecessary capitalisation
- excessive informality of English
- incorrect use of the comma (including ‘comma splice’)
- number disagreement between subject and verb
- incorrect use of apostrophe

A piece of scholarly writing based on an accounting theme, and appropriately modified by the authors of this paper, was used in the lecture (Appendix 1). The extract was chosen for accessible but accurate expression and interest of content, but re-expressed to include a range of examples of poor writing. At the start of the lecture session, to provide a baseline, students were required to quickly identify the flaws in this writing and hand in their results. Such a test was indirect in nature, asking them to identify existing flaws, as opposed to a direct testing approach, as would have been the case if they had been asked to write a memorandum, for example (Ashbaugh *et al.*, 2002). Scripts were split into four sub-sets, each of which was marked by a tutor. Every time a student correctly identified one of the specific examples of incorrect English mentioned above (e.g., unnecessary capitalisation, incorrect use of comma), they were awarded a mark. In total there were 20 examples of incorrect English used in the exercise, so the maximum mark obtainable was 20.

Students were asked to give their unique student number on their scripts to enable us to perform a matched-pair comparison of results by students of this and a second flaw-spotting exercise carried out later in the term. Students were advised that the mark was not part of any assessment and that their student number was needed only for statistical analysis purposes. After the students had completed the test, the lecturer highlighted those areas in which students commonly had some difficulty. These included the incorrect use of the comma and the lack of agreement between the subject and the verb in sentences.

In the following 2 weeks, students met their personal tutors (maximum group size eight, four tutors in all) when they received their pre-test marks and a model answer. The differences between the original piece of writing and its re-expressed counterpart were

discussed and students were encouraged to apply the same analysis to samples of their own writing handed in earlier in the term. Personal feedback was given in tutorial groups and at the end of this session students were asked to spot the flaws in a second piece of poor writing based on another section of the same original paper (Appendix 2). Performance in the two exercises was compared to identify whether or not students had improved in their ability to identify flawed writing³.

When writing an essay during the month after meeting with their personal tutors, and as part of another similarly compulsory unit of study, the same population of students was encouraged to apply the previously discussed analysis of writing to their own work before submission. One of the authors, a member of the Academic Skills department, then compared a sample of 21 of these essays with the same students' first-week essays previously mentioned to further assess the effectiveness of the intervention. To achieve this, the author looked for evidence of improvements in the particular grammatical areas covered in the flaw-finding tests. The evaluation therefore concentrated on the items of poor writing listed above. As the two essays were of different lengths and types, the marking exercise was conducted on a judgemental basis, with the author assessing whether the writing now showed a tendency for a reduction in making these errors. Each student's work was classified into one of the following categories: "quality improved", "no change in quality" and "fall in quality". The aim was to gain an overall view of whether each of the sampled students was putting into practice the key learning outcomes from the intervention. This is similar to the procedure adopted by Ng et al. (1999) in which a sample of pre- and post-intervention essays was assessed by a language specialist to detect whether any improvement in the targeted skills was evident. Finally, students were asked to indicate again, on the same five-point scale as before, how confident they now felt in their ability to write accurate English and to assess whether this had changed as a result of the intervention.

RESULTS

Data from the learning intervention were analysed to see whether there was an improvement in writing skills of students following the intervention. The analysis was performed both quantitatively (using SPSS) and qualitatively as follows:

- matched-pairs comparison of results for the two flaw-spotting exercises
- comparison of the self-reported confidence level in writing ability, before and after the intervention
- qualitative analysis of the writing skills in student essays completed before and after the intervention, involving a judgemental evaluation and classification of the tendency to make the same writing errors on both occasions

Comparison of results of the two flaw-spotting exercises

Each exercise involved participants finding a maximum of 20 errors in the written piece. A random sample of 32 first year participants was tested and each mark from the first (pre-intervention) exercise was recorded and then compared with the mark on the second (post-intervention) exercise. A dependent paired-sample *t*-test indicated that, on average, participants improved in the second exercise ($M = 6.06$, $SE = 0.47$), compared with the first exercise ($M = 4.66$, $SE = 0.48$, $t(31) = -2.28$, $p < 0.05$), with a "medium-sized" effect (Pearson $r = 0.38$).

The comparison group consisted of 30 second year accounting students who attended the same lecture on writing skills as part of a professional development and research unit. At the start of the lecture a random sample of the students was given the same first exercise as the treatment group, while the remainder completed the second exercise. Answer sheets were collected and each marked out of 20, as before. Mean scores were compared

using an independent-sample t -test. Results showed that the mean difference was not significant ($t(28) = -0.77, p > 0.05$). In sum, our results show that there was a mean improvement in the flaw-spotting exercise following the intervention, but no difference in the difficulty of the two tests.

Comparison of students' levels of confidence in their writing abilities

First year participants were required to indicate, on a 5-point Likert-type scale ranging from 1 (*not at all confident*) to 5 (*very confident*), how confident they were in their writing ability. The same self-assessment question was given to students after the intervention. Fifty-seven students were surveyed both before and after the intervention (Table 1).

Using the non-parametric Wilcoxon signed-rank test for two related samples, student self-reported confidence levels were unchanged by the writing intervention ($T = 73.5, p > 0.05$). In sum, there was no change in students' perceptions of their own writing abilities as a result of the intervention.

Analysis of the writing skills shown in students' essays completed before and after the intervention

A random sample of accounting students' initial 300-word essays written in the first 2 weeks of the year, before any tutorials, was taken and compared with the same students' more substantive essays (1,500 words) written as part of a course assignment after the intervention. Using the criteria described above, the comparison revealed that there was little perceptible improvement with similar numbers of students' work falling into each of the categories of: "quality improved", "no change in quality" and "fall in quality". Evidence from the comparison included the observation that all but two of the post-intervention samples exhibited at least three errors of the kind modelled in the intervention lecture. In summary, the result of this test was inconclusive.

CONCLUSION

Students did better in the flaw-spotting task after the intervention, although their perception of their own writing ability showed no improvement at all. Interestingly, when giving their perceptions after the intervention, they already knew their results of the second test. It may be that the exercise highlighted those areas of weakness in writing which students were not aware of before the tutorials on the subject so, even though they improved, they were now more conscious of their own limitations. Notwithstanding the improved flaw-spotting results, this could be a desirable outcome of the research in its own right. It must also be remembered that the results of the post-intervention test were still poor (mean score was 4.58 out of 20), so there is clearly much to be learned and practised before one could argue that students have successfully mastered these basic writing skills.

The results of the comparison of the essays before and after the intervention were inconclusive, which could be influenced by the fact that the post-intervention essay was longer, more complex and of a different genre. It also demonstrates the inherent difficulty in making qualitative decisions using different samples of writing.

Overall, the results are equivocal. The students did not perceive improvement, and no convincing improvement was discernible in their essays. However the method employed in each of these assessments was open to some challenge. Students did get better at detecting grammatical flaws, and this is arguably a very useful foundation from which to develop improved writing skills. Since the intervention also had the merits of being relatively easy to deliver and to integrate into the course (Stout & DaCrema, 2004), we

conclude that it has some potential to deliver an improvement in student writing skills on accounting courses - subject to some of the issues and improvements identified below.

LIMITATIONS AND POTENTIAL FUTURE WORK

Practical issues

The extracts selected for the flaw-spotting exercises included quotations from interviews, and as these were reported verbatim they were sometimes ungrammatical. Students were told to ignore the quotations when spotting flaws, but many ignored this instruction. The quotations were an unnecessary complication. The research team agreed that to try to cover so many types of flaws in a single lecture was overly ambitious. Future versions of this intervention will focus on a smaller number of flaws.

Direct pre- and post-tests which tested students' own writing ability in a professional accounting context (as opposed to searching for flaws in a third party's writing), might have given a clearer indication of students' abilities before and after the intervention and will be further examined in future writing initiatives. The sample essay comparison might have fulfilled this role, but the difference in difficulty of the two exercises made the analysis very complex and ultimately inconclusive. It might also have been more effective to have smaller workshop groups, rather than a large lecture, when giving the teaching session on effective and accurate writing. This would have given better opportunities for student feedback and discussion, and this will be considered in the future.

To be able to reach a successful outcome, it is important that the tutors are sufficiently competent to deliver effective and accurate writing skills to students. While the lecturer was a language specialist, the four tutors were not, and some variation in their competence and approach was discernible. This would not directly affect any of the three assessments, but is likely to have affected the quality of the tuition and discussion in the tutorial following the lecture. Preventing this effect would require instruction sessions for tutors from suitably qualified staff. A possible constraint is the time resources available to complete the programme in already congested timetables. It could nevertheless be argued that the cost of not doing it might outweigh any such resource concerns.

Design issues

Studies such as this have generally not had control groups. One recent study (Craig & McKinney, 2008) had a small control group but did not have strong matching of characteristics of control and treatment groups, nor random assignment. With a control group, the pre- and post-tests would have ideally been performed by a group of first year accounting students who did not take part in the intervention. However, if this had been done it would have prevented those students from potentially benefiting in the exercise and the pedagogical aims for the year's cohort would consequently have been lost. This alternative raises ethical concerns as to the suitability of using such a control group⁵.

There is also the possibility of maturation effects, with students' results improving naturally during the testing period, although the period concerned was relatively short (approximately 3 weeks) so the effects should also have been negligible. Also, there is the possibility that students may have been influenced by a learning effect when they took part in the second test. The effect of learning how to do such tests cannot be discounted and may have been significant. Further to this, it has been suggested that the single question self-assessment was of little value since there is no insight into how the students may have interpreted its wording. The rather anomalous result (whereby students showed no perception of improvement even though there was some evidence that they had in fact improved) may reflect this: the second set of responses may simply show that the students now appreciated what the researchers were talking about.

The cohort included some students who were non-native English speakers. While it is to be expected that such students will make different kinds of language errors from native speakers, this issue was not addressed in our study. Since these students received the same intervention as the others, and each of the three assessment methods matched the pre-test and post-test results by individual, it is not thought likely that the presence of these students would have significantly skewed the results.

ENDNOTES

1. Modifiers are words, phrases, or clauses that change the meaning of whatever word or group of words they modify. Poorly applied modifiers can result in ambiguity, confusion or nonsense.
2. Universities & Colleges Admissions Service. There is a UCAS tariff which assigns points to sub-degree qualifications. Universities use this tariff to specify the number of points which they require from applicants.
3. The results of the two flaw-spotting exercises were also tested using a comparison group which had not received the benefit of the intervention, in order to help establish that any change in the outcome of the two exercises was not simply because the two exercises were of varying degrees of difficulty. The comparison group consisted of second year accounting students who each completed one of the pre- and post-tests which had been randomly distributed to them in a lecture environment. As second year students, they had therefore not been part of the experiment group. We received 18 attempted pre-test exercises and 12 attempted post-test exercises.
4. The scale on the questionnaire was ordinal, hence the use of a non-parametric test (Siegel & Castellan, 1988). In the previous flaw-spotting comparison, we had interval data and an assumed normality in the population, hence the use of the parametric *t*-test.
5. Although this study builds in this inherent deficiency by not using a direct control group, it was however decided to use a different cohort of students (second year accounting students), as a comparison group, as noted, enabling the researchers to examine the effects of any differences in the level of the two flaw-setting tests.

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Appendix 1 - Extract from academic paper containing deliberately introduced errors (first exercise)

Grammar, punctuation and academic style: 1 (lecture)

“Good communication skills continue to be viewed as critical for success in accounting” (Stout & DaCrema, 2004, p. 1).

Exercise 1: The following extract contains a number of grammar or punctuation errors and examples of poor writing style. Identify as many as you can find.

Note: the long, indented quotation from ‘Jane’ contains no errors of the kind we would like you to find. You should read it as part of the article, but not look for errors in it. There are also no errors in the in-text or full references.

The extract has been adapted with added errors from p.577 of Grey, C. (1998). On being a professional in a “big six” firm. *Accounting, Organizations and Society*, 23(5/6), 569-597.

For women, the rules are even more complex. The Office uniform for men is pretty much well established, this is less true for women, dressing outside of the boundaries of this less than well defined uniform, is sometimes viewed sexually. A lengthy quotation shows some of the complexities:

Well, this is actually quite a difficult thing, and it’s funny you should ask, because we were talking about this just the other day with some of the girls [sic], because what do you wear as a professional woman? Most dresses just aren’t, you know, as I say, professional. Most of us wear suits... skirt and jacket... but then people often make, say, comments about your legs, say, if you are wearing a shortish skirt. Well, I would never wear a really short skirt to work, but, you know just an ordinary length skirt, because for instance one of the managers said to me once something about seeing my legs or something... well what I am saying basically is that an auditor has got to look the part to be taken seriously and for men that’s easy, just, like, well what tie do I wear today; whereas for the girls it’s always a fine line between looking smart and looking like a bimbo type. (Jane, Auditor, qualified)

Here, too, professionalism is at least one, of the things affecting the issue of how you look, with the added issue that for a woman failure to stick to dress codes marks her not just as unprofessional but as a “bimbo”, failure to conform might even make her liable to personal comments of a sexual nature. The idea that professionalism is linked with desexualization appeared in a number of accounts of life at BSF.

This link can be related to ‘modernist-masculinist’ understandings of work organisations as rational places uninfluenced by sex and emotion (Brewis & Grey, 1994). Such understandings are however problematic for two reasons. Firstly they deny the existence of the sexual and emotional meanings which is arguably a part of life in organisation’s (Fineman, 1993). Secondly, they marginalise and stigmatise, certain forms of sexuality (Hearn & Parkin, 1987).

In other words, the exclusion of sexuality from professionalism, is more about the exclusion of Female sexuality and the gender-biased construction of accounting professional’s (Kirkham & Loft, 1993).

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Appendix 2 - Extract from academic paper containing deliberately introduced errors (second exercise)

Grammar, punctuation and academic style: 2 (tutorial)

“Good communication skills continue to be viewed as critical for success in accounting” (Stout & DaCrema, 2004, p.1).

Exercise 2: The following extract contains a number of grammar or punctuation errors and examples of poor writing style. Identify as many as you can find.

Note: the indented quotation from ‘Paul’ contains no errors of the kind we would like you to find. You should read it as part of the article, but not look for errors in it. There are also no errors in the in-text or full references.

The extract has been adapted with added errors from p.576 of Grey, C. (1998). On being a professional in a “big six” firm. *Accounting, Organizations and Society*, 23(5/6), 569-597.

Other material from the study supported the view that Professionalism and outward appearance is strongly linked, this is confirmed by, other studies of accounting firms. Harper (1988) for example uses Goffman’s (1959) notion of ‘frontstage’ and ‘backstage’ behaviours to show how joking and game-playing became unacceptable behaviours for frontstage purposes. Coffey (1994) identifies issues of timekeeping as central to the professional socialisation of graduate accountants at Western Ridge, this shows that they thought that being on time etc. was important to be Professional.

Coffey (1993) found that people were taught how to develop “professional” signatures and given company briefcases to carry and instructed in correct ways of shaking hands and even for women how to use make up.

Coffey’s research also shows in detail how trainees were encouraged to develop common dress codes.

In this study these issues also came up and like in the make up example, it was often linked to gender. In addition, in many cases the idea of professionalism was often used to explain dress codes:

You are encouraged, certainly, to look the part. I mean over the first few weeks people are told “look, that’s not really the right thing to wear” or whatever. It’s just part of being professional... (Paul, Audit, 1st Year)

The word “just” would seem to suggest that Paul, after only a few weeks at BSF, has a clear idea of at least part of what it means, to be a professional.

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