

# Writing in the Accounting Curriculum: A Review of the Literature with Conclusions for Implementation and Future Research

Tracey J. Riley and Kathleen A. Simons

**ABSTRACT:** Accounting practitioners, faculty, and professional organizations agree that good writing skills are imperative to success in accounting, yet successful implementation of writing in the accounting curriculum continues to be a concern. Accounting faculty can benefit from an overview of the literature addressing writing in the accounting curriculum. Thus, this review of the literature is offered to assist both faculty who wish to implement or enhance such a writing program, and researchers who wish to further contribute to this discussion. We have read, categorized, and summarized over 100 published articles. In this paper, we review survey data among practitioners, academics, and students that examine the extent to which writing skills are important, or perceived to be important, to practicing accountants, and how effectively those skills are being addressed in the curriculum. We then review articles discussing writing within and across the accounting curriculum. We have categorized these articles into three sections: writing to learn versus learning to write, types of assignments, and implementation considerations. Throughout, we offer research questions and suggestions for future research. We conclude with a discussion and critical analysis of the current state of writing within the accounting curriculum and suggestions for where we go from here.

**Keywords:** written communication survey research; writing in the curriculum; writing to learn; learning to write; implementation considerations.

## INTRODUCTION

The importance of good writing skills for accounting graduates has been addressed in the literature for nearly half a century. [Roy and MacNeill \(1967\)](#) asked accounting educators and practitioners to rank 53 subjects in which an entry-level CPA should be proficient. The top-ranked subject was “written and oral English.” Since that time, practitioners, academics, and professional organizations continue to agree that good writing skills are imperative to success in the

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accounting profession and, therefore, must be addressed in the accounting curriculum (e.g., [Albrecht and Sack 2000](#); American Accounting Association [AAA] 1986; American Institute of Certified Public Accountants [AICPA] 1988; [Christensen and Rees 2002, 2003](#); [Forey and Nunan 2002](#); [Gingras 1987](#); [Hassall et al. 2005b](#); [Sriram and Coppage 1992](#)). Most recently, [Jones \(2011\)](#) extended the line of inquiry to include computer-mediated written communication skills (such as blogs and email), and found that basic writing mechanics are still the communication skills most sought by accounting employers in new hires.

The purpose of this paper is to synthesize the research to date so interested faculty may use it in planning a writing assignment, a writing course, or implementing writing across the entire accounting curriculum. [Catanach and Golen \(1996\)](#) briefly review the accounting writing skill research through 1990, and make suggestions for improving curriculum and research development. We extend this work to cover recent literature and, more importantly, to provide a framework for readers and an agenda for future research.

This literature review is organized as follows. The next section summarizes surveys of accounting practitioners, academics, and students regarding the need for strong writing skills and the deficiencies in accounting programs and graduates. The following section summarizes the research on writing in the accounting curriculum. We categorize these articles into three sections: writing to learn versus learning to write, types of assignments, and implementation considerations. The final section provides a discussion and critical analysis of the current state of writing within the accounting curriculum, and suggestions for where we go from here.

## **SURVEYS CONFIRM THE IMPORTANCE OF WRITING SKILLS FOR ACCOUNTANTS**

Accounting practitioners, academics, and students are often surveyed to determine what skills are required, or perceived to be required, of accountants in practice, and how effectively, if at all, those skills are being addressed in the accounting curriculum. We begin with a review of these surveys, because the results provide evidence on the need for good writing skills and the deficiencies in accounting programs and graduates in this area. These deficiencies will not be improved without significant changes to accounting curricula, such as a writing across the curriculum program, as discussed later in this review. The surveys summarized below span the time frame from 1985 to the present. For a review of previous survey research, see [Rebele \(1985\)](#). Tables 1, 2, and 3 present a summary of the practitioner, academic, and student survey research concerning the importance of writing skills for accountants.

### **Surveys of Practitioners**

For decades, practitioners have ranked effective communication skills, including written communication skills, as one of the most important skills necessary for entry-level accountants ([Henry and Razzouk 1988](#)). In a study by [Albrecht and Sack \(2000\)](#), sponsored by the American Accounting Association (AAA), the American Institute of Certified Public Accountants (AICPA), the Institute of Management Accountants (IMA), and several large accounting firms, respondents were asked to rate 22 skills and abilities needed by entry-level accountants. Written communication was ranked first by practitioners. Similar results were found outside the United States by [McLaren \(1990\)](#) in New Zealand, [Morgan \(1997\)](#) and [Hassall et al. \(2005b\)](#) in the U.K., [Lin et al. \(2005\)](#) in China, and [Kavanagh and Drennan \(2008\)](#) in Australia.<sup>1</sup> Members of the Hong Kong Society of Accountants, in [Forey and Nunan \(2002, 226\)](#), agree that accurate written English is considered

<sup>1</sup> Unless specifically stated, research was conducted in the United States.

**TABLE 1**  
**Surveys of Practitioners**

Author(s)	Geographic Location of Study	Respondents	Conclusions	Survey Instrument Reproduced in Article?
Gingras (1987)	United States	654 CPAs, most with more than five years of experience	Accounting graduates need more writing-related courses.	yes
Henry and Razzouk (1988)	Southern California, USA	82 managing partners of CPA firms of various sizes	Effective communication skills ranked #1 in importance for hiring, but "adequacy of academic training" for written communication showed 37% considered it poor.	yes
Novin and Pearson (1989)	United States	166 CPAs from 41 states, various firm sizes, and with mean number of years of experience of 18.5	Writing skills are important and accounting knowledge could be sacrificed to cover writing skills. Writing skills ranked first in the list of skill weaknesses.	no
Hiemstra et al. (1990)	United States	269 CMAs	CMAs put emphasis on communication skills, including writing, and do not feel their coursework covered the skills adequately.	no
McLaren (1990)	New Zealand	32 academics and 168 Chartered Accountants ranging from recent graduates to partners (with one to 25 years accounting experience) in various areas, such as auditing and accrual accounting, from small and large firms	Communication skills were rated important by both groups. The groups differed significantly in their perception of the abilities of recent accounting graduates in several skills.	no

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TABLE 1 (continued)

Author(s)	Geographic Location of Study	Respondents	Conclusions	Survey Instrument Reproduced in Article?
Northey (1990)	Canada	689 accountants from five Big 8 accounting firms at partner, manager, and supervisor level	Accounting firms have a problem with the writing they produce.	no
Novin et al. (1990)	United States	233 CMAs from 40 states, with six to 15 years of experience	Writing skills are important and also a weakness of entry-level management accountants. Nearly half of the respondents said that accounting knowledge could be sacrificed to focus on writing skills.	yes
Maupin and May (1993)	United States	42 business communication professors who teach accounting students, and 302 accounting practitioners	The writing skills deemed important by accounting practitioners are not the same as the ones covered in most business communication courses.	yes
Zaid and Abraham (1994)	Australia	383 graduate accountants, employers, and academics	There are communication-related problems in new hires.	excerpts

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TABLE 1 (continued)

Author(s)	Geographic Location of Study	Respondents	Conclusions	Survey Instrument Reproduced in Article?
Nelson et al. (1996)	United States	258 experienced accountants	Written language fundamentals in word selection and usage, sentence and paragraph construction, and other grammar and mechanics remain a problem for entry-level accountants.	no
Morgan (1997)	United Kingdom	45 accounting practitioners (from the Institute of Chartered Accountants in England and Wales and the Chartered Institute of Management Accountants in a wide range of industries), and 25 accounting educators from numerous universities	Written skills are considered very important by both groups, and there is evidence that they are being addressed in the accounting curriculum.	no
Nellemoe et al. (1999)	United States	220 practicing accountants at various Big 5 firms, from staff to partner	Practitioners support the notion that students should learn how to strengthen their communication skills while in the accounting curriculum. No differences for firm size or staff level.	no
Stowers and White (1999)	United States	78 accountants in seven of the largest public accounting firms, at entry, middle, and partner level	Communication skills are important in public accounting, and not adequately covered in coursework.	no

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TABLE 1 (continued)

Author(s)	Geographic Location of Study	Respondents	Conclusions	Survey Instrument Reproduced in Article?
Albrecht and Sack (2000)	United States	917 corporate accountants and educators	Respondents were asked to rate 22 "critical" skills and abilities needed by entry-level accountants. Written communication was ranked first by practitioners and second by accounting faculty.	no
Christensen and Rees (2002)	United States	2,181 practicing accountants who are members of the IMA and AICPA	Practitioners rank seven communication skills as very important: listening, using correct grammar, writing well, spelling correctly, asking appropriate questions when talking with customers, organizing information into effective sentences and paragraphs, and using effective business vocabulary. Of those skills, respondents report English skills as significantly more important than written or oral communication.	no
Forey and Nunan (2002)	Hong Kong	1,007 junior and senior accountants from public accounting firms and commercial organizations	Written communication is considered important by accountants in Hong Kong, both at the junior and senior level, in public and private practice, and also in their personal lives. The importance of the knowledge of proper English is also stressed.	no

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TABLE 1 (continued)

Author(s)	Geographic Location of Study	Respondents	Conclusions	Survey Instrument Reproduced in Article?
Ulrich et al. (2003)	United States	141 CPAs in public accounting firms with at least 50 employees who had responsibility for evaluating new staff-level auditors	CPAs rate (oral and written) communication skills as important, and agree that the curriculum is not doing a good job preparing accounting students in these skills.	no
Hassall et al. (2005b)	United Kingdom and Spain	484 employers of management accountants	U.K. and Spain differ in ranking of writing skill importance.	no
Lin et al. (2005)	China	185 accounting practitioners in various industries, most with more than six years of experience, and 43 accounting faculty and 876 accounting undergraduate students from four universities	Rank order of perceived importance of skills necessary for success in an accounting career differed by group. Chinese practitioners ranked written communication third of 18 skills, Chinese faculty ranked it fourth, and Chinese students ranked it ninth.	yes
Maturo (2007)	United States	Surveyed 400 Big 4 public accounting partners (number of respondents not given)	Partners ranked skill set needed at various levels, and for partner level, they ranked communication above technical skills.	no
Johnson et al. (2008)	United States	94 employers of accounting graduates	Replicates Albrecht and Sack (2000), but finds different results. Knowledge and skills expected of new hires, including ranking of writing skills, may differ by firm size and location.	no

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TABLE 1 (continued)

Author(s)	Geographic Location of Study	Respondents	Conclusions	Survey Instrument Reproduced in Article?
Kavanagh and Drennan (2008)	Australia	322 graduating business students in three universities, and 28 employers of accounting graduates across a number of organizations and industries	Students and employers acknowledged the importance of written communication skills, but the rankings differed, with practitioners ranking it #7 and students ranking it #10.	no
Jones (2011)	United States	56 employers of California State University, Northridge, accounting graduates	Finds that employers do not place the same importance on text messaging, blogs, and tweets as they do on traditional written communication. However, they do value email skills in new graduates.	no



**TABLE 2**  
**Surveys of Academics**

Author(s)	Geographic Location of Study	Respondents	Conclusions	Survey Instrument Reproduced in Article?
McLaren (1990)	New Zealand	32 academics and 168 Chartered Accountants, ranging from recent graduates to partners (with one to 25 years accounting experience) in various areas, such as auditing and accrual accounting	Communication skills were rated important by both groups. The groups differed significantly in their perception of the abilities of recent accounting graduates in several skills.	no
Sriram and Coppage (1992)	United States	216 college associate professors or above from business schools across the U.S.	There is a need for more communication courses.	no, but see <a href="#">Gingras (1987)</a>
Maupin and May (1993)	United States	42 business communication professors who teach accounting students, and 302 accounting practitioners	The writing skills deemed important by accounting practitioners are not the same as the ones covered in most business communication courses.	yes
Zaid and Abraham (1994)	Australia	383 graduate accountants, employers, and academics	There are communication-related problems in new hires.	excerpts
Morgan (1997)	United Kingdom	45 accounting practitioners (from the Institute of Chartered Accountants in England and Wales and the Chartered Institute of Management Accountants, in a wide range of industries) and 25 accounting educators from numerous universities	Written skills are considered very important by both groups, and there is evidence that they are being addressed in the accounting curriculum.	no

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TABLE 2 (continued)

Author(s)	Geographic Location of Study	Respondents	Conclusions	Survey Instrument Reproduced in Article?
Albrecht and Sack (2000)	United States	917 corporate accountants and educators	Respondents were asked to rate 22 "critical" skills and abilities needed by entry-level accountants. Written communication was ranked first by practitioners and second by accounting faculty.	no
Lin et al. (2005)	China	185 accounting practitioners in various industries, most with more than six years of experience, and 43 accounting faculty and 876 accounting undergraduate students from four universities	Rank order of perceived importance of skills necessary for success in an accounting career differed by group. Chinese practitioners ranked written communication third of 18 skills, Chinese faculty ranked it fourth, and Chinese students ranked it ninth.	yes

**TABLE 3**  
**Surveys of Students**

Author(s)	Geographic Location of Study	Respondents	Conclusions	Survey Instrument Reproduced in Article?
Rebele (1985)	Indiana University, United States	118 junior and senior accounting majors enrolled in two advanced tax classes	Accounting students perceive writing skills to be relatively unimportant to success in public accounting.	no
Zaid and Abraham (1994)	Australia	383 graduate accountants, employers, and academics	There are communication-related problems in new hires.	excerpts
Lin et al. (2005)	China	185 accounting practitioners in various industries, most with more than six years of experience, and 43 accounting faculty and 876 accounting undergraduate students from four universities	Rank order of perceived importance of skills necessary for success in an accounting career differed by group. Chinese practitioners ranked written communication third of 18 skills, Chinese faculty ranked it fourth, and Chinese students ranked it ninth.	yes
Kavanagh and Drennan (2008)	Australia	322 graduating business students in three universities, and 28 employers of accounting graduates across a number of organizations and industries	Students and employers acknowledged the importance of written communication skills, but the rankings differed, with practitioners ranking it #7 and students ranking it #10.	no

important because “external communication represents the public face of a firm,” and that “if a poorly written document is sent out, then it will tarnish the image of the firm.”

The extent to which practitioners rank the importance of written communication skills may depend on the experience level or other situational factors. For example, [Maturo \(2007\)](#) cites a 2005 New York State CPA survey reported by [Blanthorne et al. \(2005\)](#) of Big 4 partners, who felt that for seniors and managers, technical skills are only marginally more important than communication and interpersonal skills, but for partners, they rank leadership and communication skills as definitively more important than technical skills. [Johnson et al. \(2008\)](#) find the comparative rankings of business skills, including communication skills, had a different order based on the size of the employer. Smaller firms rely more on frequent interpersonal contact and, therefore, tend to rank oral communication, interpersonal skills, decision making, and analytical skills above written communication. In contrast, [Nellermoe et al. \(1999\)](#) find consistent responses among practitioners across firm size and location.

While most practitioners recognize the importance of writing skills in the accounting profession, many accounting graduates lack the necessary writing skills associated with grammar, spelling, and sentence construction ([Christensen and Rees 2003](#); [Nelson et al. 1996](#)). Furthermore, respondents suggest accountants’ writing deficiencies stem from insufficient coverage of writing fundamentals in higher education.

Despite the importance placed on written communication skills by the profession, a common theme among practitioners is the feeling that their academic training did not prepare them for the writing they would be doing in their career ([Gingras 1987](#); [Henry and Razzouk 1988](#); [Hiemstra et al. 1990](#); [Stowers and White 1999](#); [Ulrich et al. 2003](#)). [Sriram and Coppage’s \(1992, 8\)](#) respondents “indicated that they did not get sufficient training in writing skills in college.” Respondents outside the U.S., in Canada ([Northey 1990](#)) and Australia ([Kavanagh and Drennan 2008](#); [Zaid and Abraham 1994](#)), echo the sentiment that their college or university training did not prepare them for the writing demands in the accounting profession.

At this point, we have provided evidence suggesting wide agreement that writing skills in accountants are important, and many practitioners suggest inadequate writing exposure in academia may be the root cause. As such, practitioners surveyed in [Maupin and May \(1993\)](#), [Nellermoe et al. \(1999\)](#), and [Hassall et al. \(2005a\)](#) suggest accounting curricula should include instruction on how to strengthen communication skills. [Novin and Pearson \(1989\)](#) and [Novin et al. \(1990\)](#) suggest that schools should sacrifice some technical accounting training for writing education. In New Zealand, [McLaren \(1990, 92\)](#) suggests, “it may be that some of the technical accounting skills currently taught at university could be more efficiently learnt in the workplace, leaving skills such as effective communication to be taught in the university programme.”

In addition to academics changing their curricula, [Gingras \(1987\)](#) and [Northey \(1990\)](#) (Canada) suggest firms offer writing skills workshops to strengthen their accountants’ writing skills. While some firms already provide such continuing education, 72 percent of the CPAs surveyed by [Gingras \(1987\)](#) indicated that their firms had not provided writing education. The professional accountants in [Northey \(1990\)](#) (Canada) stated that if a writing training course was offered in their firm, it was optional as opposed to mandatory.

[Jones \(2011\)](#) extends writing skills studied to include “computer-mediated” skills, including texting, emailing, tweeting, blogging, and social media. The only computer-mediated skill employers value, according to [Jones \(2011\)](#), is emailing, since emails may be subject to subpoena as court evidence. “Although more and more written communication is computer-mediated, employers do not consider Computer-mediated Communication skills to be nearly as important as Basic Writing Mechanics, Documentation, or Effective Writing” ([Jones 2011, 264](#)). He recommends more attention be paid to basic writing skills and computer-mediated communication in the classroom, and that while email messaging should receive top priority, texting and tweeting

deserve mention, and some course coverage should also be given to maintaining a professional presence on social networks.

### Surveys of Academics

[Sriram and Coppage \(1992\)](#) distributed [Gingras' \(1987\)](#) survey to academics in the U.S., and compared their responses to those of [Gingras' \(1987\)](#) CPAs. Results suggest that academics concur that writing skills are very important to CPAs. Similar results were found by [McLaren \(1990\)](#) in New Zealand, [Zaid and Abraham \(1994\)](#) in Australia, [Morgan \(1997\)](#) in the U.K., and [Albrecht and Sack \(2000\)](#) in the U.S. However, [Lin et al. \(2005\)](#) replicated [Albrecht and Sack \(2000\)](#) in China, and found that Chinese educators placed greater emphasis on content mastery. The authors suggest the relatively lower ratings for the importance of written skills may reflect “the influence of the Oriental culture where people are supposed to be humble and must strictly obey orders . . . in such a cultural setting, two-way communication is usually not encouraged and the value of communication skills might be understated” ([Lin et al. 2005](#), 165).

Despite the nearly universal agreement on the importance of writing skills, [Sriram and Coppage \(1992\)](#) and [Maupin and May \(1993\)](#) also find that practitioners and faculty do not agree on the types of writing done by CPAs. [Sriram and Coppage \(1992\)](#), [Maupin and May \(1993\)](#), and [Zaid and Abraham \(1994\)](#) (Australia) suggest that a consensus is needed as to specifically what types of writing skills should be addressed, and call for coverage of more relevant topics. Recently, [Gray \(2010\)](#) surveyed New Zealand chartered accountants regarding the importance of 27 different *oral* communication skills for accounting graduates; however, a more recent survey of written communication skills has not been done. Future research could investigate this issue and/or individual universities could contact local employers for their requirements of writing skills exhibited by new hires and implement these in their curriculum.

### Surveys of Students

[Rebele \(1985\)](#) was the first to survey students regarding their opinions of the importance of writing skills in accounting careers, and found that junior and senior accounting majors perceive writing skills to be relatively unimportant to success in public accounting.<sup>2</sup> Follow-up studies by [Lin et al. \(2005\)](#) in China and [Kavanagh and Drennan \(2008\)](#) in Australia indicate that significant gaps exist between the student perception and employer expectation regarding an accountant's ability to write clearly and persuasively. While both groups acknowledge the importance of written communication skills, employers consistently rank written communication skills higher than the students. Also, [Zaid and Abraham \(1994\)](#) found that Australian accounting graduates did not feel their college training prepared them adequately for writing in the workplace.

### Summary

A common theme in these papers is to survey practitioners, asking them to rate the importance of various technical and/or nontechnical skills for accountants. When writing is among the skills listed, it consistently ranks as one of the top, if not the top, of the necessary skills. These results are generally confirmed in various accounting positions and across geographic locations.<sup>3</sup> Likewise, but to a lesser extent, academics and students have been asked to rank the skills they perceive to be necessary to success in accounting careers. Again, writing skills generally appear at or near the top

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<sup>2</sup> Unless specifically stated, the studies in this review focused on undergraduate students.

<sup>3</sup> The surveys reviewed were conducted in: Australia, Canada, China, Hong Kong, New Zealand, Spain, the United Kingdom, and the United States. See Table 3 for details.

of the list, with a notable exception by the students in [Rebele's \(1985\)](#) study. Another topic frequently addressed in these surveys is the degree to which the skills deemed important are covered in the accounting curriculum, or the degree of satisfaction with the coverage. Regardless of the employment level of the (practitioner) respondent, when writing skills are among those listed, the degree of coverage is deemed inadequate and the satisfaction level of the coverage or mastery is always low. This has been a consistent finding for the nearly 30 years of surveys covered in this review.

Several of the survey studies conclude that more employer-sponsored training within the accounting firms needs to be done addressing written communication. We agree and believe continuing writing education beyond the university sends a strong and consistent message about the importance of writing in the profession. Future research could look at best practices in academia and best practices in the profession and come up with a standardized writing program that begins in the university and continues during one's professional career. Additionally, the discourse between firms may be unique depending on firm characteristics (e.g., size, type of client), making it difficult for universities to cover the conventions of writing unique to each firm. Employer-sponsored training can better assimilate students to each firm's unique context-specific writing requirements. Research opportunities exist to pursue the types of training needed, the extent to which it is currently taking place, and the success of such programs.

In addition, we also believe that certification agencies (e.g., AICPA and IMA in the U.S.) could better stress the importance of writing skills to the profession by putting a greater emphasis on writing in their certification exams. If these agencies, the firms, and universities all stress the need for writing, it will send a consistent message to faculty, students, and new hires that written communication skills are important and crucial for success in the accounting profession.

The findings contained in the student survey studies above suggest a significant lack of appreciation for writing skills by accounting students. This lack of buy-in by students is a serious issue. Future qualitative research may investigate students' underlying conceptions about writing programs in the accounting curriculum and the need for strong written communication skills in the profession.

A limitation of the existing surveys, which should be addressed in future research, is the homogeneity of the student groups targeted by the studies. For example, the focus of the research is on undergraduate students; however, with the 150-hour rule, many new hires are coming from graduate programs. Also, there is a paucity of research on students who are studying in a language that is not their primary language.

Investigating the emphasis placed on written communication in different cultures may provide research opportunities. For example, [Lin et al. \(2005\)](#) found that Chinese students, practitioners, and faculty rank written communication as less important than their U.S. counterparts. Numerous opportunities exist to conduct studies internationally; [Hassall et al. \(2000\)](#) suggest that even though there are many similarities, cross-nationally, there may have to be different solutions to communication studies based on culture.

## WRITING IN THE ACCOUNTING CURRICULUM

Writing Across the Curriculum (WAC) is a 30-year-old educational reform movement that began in Britain and the United States<sup>4</sup> ([Garner 1994](#)). The basic premise of this movement suggests that the responsibility to teach good writing should not solely rest with the English

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<sup>4</sup> While WAC began in Britain and the U.S., articles mentioned in this section include those outside of these two locations. The concern over accounting students' written communication skills appears to be worldwide.

departments of colleges and universities, but rather should be shared by all faculty college-wide. Each course syllabus includes writing assignments as a means to supplement student learning of relevant course content and, at the same time, foster their critical thinking and writing skills. As such, WAC promotes writing instruction and development across a student's entire educational experience.

While the writing assignments recommended in most WAC programs affect many different college-level courses, our focus is on writing as part of the accounting curriculum. Accordingly, we constrain our discussion to those articles that discuss the implementation of writing into an accounting curriculum or single course. We also divide the articles by the types of assignments given to students (e.g., those representative of workplace writing, those that inform students of careers in accounting, and those that enhance particular skills) and by the implementation issues they discuss (e.g., faculty motivation, efficient use of time, and collaboration with writing specialists). The articles span the time frame 1981 through the present.<sup>5</sup>

### General Approaches

There are two general approaches to using WAC: Learning to Write (LTW) versus Writing to Learn (WTL). [Stocks et al. \(1992\)](#) believe it is important for faculty to understand the difference between the two when incorporating writing into the curriculum. In the LTW approach, which is largely emphasized in the English department or a Business Communication course, the focus is on reinforcing and improving students' writing skills, including grammar, syntax, sentence structure, and audience awareness (e.g., [Catanach and Golen 1997](#); [Christensen et al. 2004](#); [Deitrick and Tabor 1987](#); [Johnstone et al. 2002](#); [Mohrweis 1991](#)). In the WTL approach, students are given informal, typically ungraded, writing assignments, such as journal writing or short "freewriting" exercises, with the hope that they will learn more information, come to a more confident understanding of the conceptual and technical course content, and retain knowledge longer (e.g., [Baird et al. 1998](#); [Crumbley and Smith 2000](#); [Cunningham 1991](#); [English et al. 2004](#) [in Australia]; [Catanach and Rhoades 1997](#); [Scofield 1994](#); [Wygol and Stout 1989](#)). See [O'Connor and Ruchala \(1998\)](#) for a review of these approaches. Table 4 summarizes the research in this area.

#### *Learning to Write*

In the learning-to-write approach, the focus is more on reinforcing and improving students' written communication skills, such as content, style, organization, grammar, and spelling ([Christensen et al. 2004](#); [Mohrweis 1991](#)). Individual assignments generally include topics already familiar to the students, thus allowing students to focus more on writing than on learning a new topic. [Deitrick and Tabor \(1987\)](#) demonstrate this approach with a writing assignment that provides students with a clear understanding of the criteria used to evaluate the assignments. Then, each student receives detailed and timely feedback to reinforce key points relating to the established criteria. In general, this approach may warrant faculty assistance in grading from support personnel as resources permit.

In some cases, schools may employ a full-time or part-time writing consultant. In [Mohrweis \(1991\)](#), students were required to meet with writing consultants and attend two lectures on writing techniques. Their results support improved student writing. More recently, [Graham et al. \(2010\)](#) (United Kingdom) discuss a program that consisted of an initial lecture and handout on grammar given to all students, along with private tutorials based on each student's most common writing errors. While grades on flaw-spotting exercises significantly improved after the tutorial intervention,

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<sup>5</sup> Student grade level and/or course, if specified, are available in the tables. Differences, when found, are discussed in the body of this paper.

**TABLE 4**  
**Learning to Write and Writing to Learn**

Author(s)	Learning to Write (LTW) or Writing to Learn (WTL)	Geographic Location of Study	Courses Involved	Description	Writing Expert Used?	Writing Assignments Provided in Paper	Types of Assignments Used	Grading Criteria/Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Deitrick and Tabor (1987)	LTW	The University of Texas at Austin, United States	Auditing	Describe a writing program integrated within an auditing course.	yes	Exhibit 1: Examples of writing assignments Exhibit 2: Example of a specific writing assignment	Essay/Report	yes	Survey of student reactions (survey is included in article)
Mohrweis (1991)	LTW	Indiana University, United States	Intermediate Financial Accounting Auditing	Describes the integration of writing assignments into two upper-level courses over two semesters.	yes	Appendix A: Examples of the writing assignments	Business memoranda	no	Pretest-posttest treatment versus control group
Catanach and Golen (1997)	LTW	None given	NA	Incorporate four writing models from the English discipline to develop a writing model for accountants.	no	no	no	no	NA

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TABLE 4 (continued)

Author(s)	Learning to Write (LTW) or Writing to Learn (WTL)	Geographic Location of Study	Courses Involved	Description	Writing Expert Used?	Writing Assignments Provided in Paper	Types of Assignments Used	Grading Criteria/ Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Johnstone et al. (2002)	LTW	University of Wisconsin-Madison School of Business, United States	Four upper-level undergraduate courses	Assess whether repeated practice and writing within a specific domain improves writing skills.	yes	Appendix A: Examples of writing assignments	Memo Professional report	Appendix B: Analytical scoring assessment	Between-subjects quasi-experimental design with treatment and comparison groups
Christensen et al. (2004)	LTW	Small western university, United States	Undergraduate courses: Intermediate Accounting, Cost Accounting, Auditing Graduate course: Advanced Managerial Accounting	Describe a writing improvement initiative in four courses during one semester.	yes	no	One-page essays (business memoranda)	Table 2: Writing skills evaluated	One group pretest-posttest design
Graham et al. (2010)	LTW	University of Portsmouth, United Kingdom	All first-year accounting students	Describe an intervention consisting of a lecture and handout on grammar.	yes	Extracts from assignments are given in Appendices	Flaw-spotting exercise and short essays	no	Matched-pairs comparisons

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TABLE 4 (continued)

Author(s)	Learning to Write (LTW) or Writing to Learn (WTL)	Geographic Location of Study	Courses Involved	Description	Writing Expert Used?	Writing Assignments Provided in Paper	Types of Assignments Used	Grading Criteria/Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Wygal and Stout (1989)	WTL	None given	Financial, Managerial, and Cost Accounting	Use ungraded writing assignments to promote active, participative learning in the classroom.	no	Examples of possible assignments given within paper	Freewriting, journals and letter correspondences	no	none
Baird et al. (1998)	WTL	Minnesota State University, United States	Managerial Accounting (sophomores), Accounting Information Systems (juniors), and Auditing (seniors)	Students are asked to freewrite about that day's topic, with grading based on participation, not content.	no	Appendix A supplies freewrite questions	Freewrites	no	Treatment versus control group MANCOVA
Cunningham (1991)	WTL	Collin County Community College District, Texas, United States	Principles of Accounting	Students wrote in daily journals to enhance their understanding of course material.	no	no	Journals	no	Treatment versus control group

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TABLE 4 (continued)

Author(s)	Learning to Write (LTW) or Writing to Learn (WTL)	Geographic Location of Study	Courses Involved	Description	Writing Expert Used?	Writing Assignments Provided in Paper	Types of Assignments Used	Grading Criteria/Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Scofield (1994)	WTL	Large, state-supported, four-year university, United States	Intermediate Accounting	Introduces the concept of a double-entry journal to informally foster accounting and communication skills.	no	Appendix 1 gives a sample of a journal page, and Appendix 3 gives a sample assignment	Double-entry journal	no	Student-evaluated through questionnaire
Catanach and Rhoades (1997)	WTL	Washington University, St. Louis, Missouri, United States	Intermediate Financial Accounting	Describe a group writing exercise that familiarizes students with the standard-setting process.	no	Appendix A provides detailed instructions	Report	Appendices B, C, and D offer grading criteria rubrics and group evaluation forms	Student survey responses
Crumbley and Smith (2000)	WTL	None given	Suggested for undergraduate and graduate tax classes	Suggest requiring students to write short stories about accountants.	no	Appendix B offers a short-story assignment sheet	Short stories	no	none

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TABLE 4 (continued)

Author(s)	Learning to Write (LTW) or Writing to Learn (WTL)	Geographic Location of Study	Courses Involved	Description	Writing Expert Used?	Writing Assignments Provided in Paper	Types of Assignments Used	Grading Criteria/Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Stout et al. (1990)	LTW and WTL	United States	Introductory Financial Accounting	Describe a writing program that includes both formal and informal assignments.	no	Possible topics mentioned in body of paper	Short essay questions on exams, informal journals, and small-group formal writing assignments	no	none
Stout et al. (1991)	LTW and WTL	Ryder College, New Jersey, United States	Auditing (day sections) and Tax (evening sections)	Assign both informal and formal writing assignments.	no	Topics provided in body of paper	Informal freewrites and formal term papers	no	Treatment versus control group
Lauer and Crosser (1990)	LTW and WTL	Weber State College, Utah, United States	Undergraduate accounting and tax courses	Describe a program that includes writing centers, grading assistants, and faculty workshops.	yes	Appendices A1 through A4 offer examples of writing-assignment instructions and an assignment flow chart	Memos and client correspondence	no	none

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TABLE 4 (continued)

Author(s)	Learning to Write (LTW) or Writing to Learn (WTL)	Geographic Location of Study	Courses Involved	Description	Writing Expert Used?	Writing Assignments Provided in Paper	Types of Assignments Used	Grading Criteria/ Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Deleo and Letourneau (1994)	LTW and WTL	Winthrop University, Rock Hill, South Carolina, United States	Intermediate Accounting	Describe a writing-intensive course and its components.	no	no	Letter, memos, no report, essay questions on exams, in- and out-of-class journaling	Pre- and post-analyses of student work and student surveys	
Albrecht et al. (1994)	LTW and WTL	Brigham Young University, United States	All undergraduate accounting courses in the curriculum	Describe a restructuring of the accounting curriculum that includes incorporating writing in every course.	no	no	Short memos, long research papers, group work, written questions on exams	Reactions of faculty, students, and other stakeholders	
O'Connor and Ruchala (1998)	LTW and WTL	Large Midwestern university, United States	NA	Discuss the implementation of a small-group-based satellite writing lab.	yes	no	Case analyses	An Appendix offers grade weights for all assignments, but no rubric for individual assignments	

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TABLE 4 (continued)

Author(s)	Learning to Write (LTW) or Writing to Learn (WTL)	Geographic Location of Study	Courses Involved	Description	Writing Expert Used?	Writing Assignments Provided in Paper	Types of Assignments Used	Grading Criteria/Rubrics Provided in Paper	Experimental Design to Test Effectiveness
English et al. (1999)	LTW and WTL	The University of Sydney, Australia	First-year accounting under-graduate course	Describe a curriculum redesign project that uses interactive reading guides, annotated model answers, analysis grids, and formative self- and peer assessment.	no	Appendix A provides model answers to a sample discussion question	Case studies and written elements to final examination	Appendix C gives an assessment sheet for a case study report	Student surveys
Riordan et al. (2000)	LTW and WTL	James Madison University, Harrisonburg, Virginia, United States	Tax, Cost, and Financial Accounting course	Discuss a project requiring students to purchase a writing handbook and attend in-class lectures on writing skills.	yes	An Appendix provides an example of a letter assignment	Various technical documents, homework, in-class exercises, quizzes related to grammatical issues	no	Pretest/posttest and control/treatment group comparison

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TABLE 4 (continued)

Author(s)	Learning to Write (LTW) or Writing to Learn (WTL)	Geographic Location of Study	Courses Involved	Description	Writing Expert Used?	Writing Assignments Provided in Paper	Types of Assignments Used	Grading Criteria/Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Ashbaugh et al. (2002)	LTW and WTL	University of Wisconsin—Madison, United States	Intermediate Financial Accounting I and II, Advanced Financial Accounting, Accounting Internship	Report on a writing skill improvement initiative that consists of lectures and two years of assignments.	yes	no	Professional report or memorandum	no	Between- and within-subjects experimental analyses using regression

the post-intervention test results were still very poor and there was no improvement in the students' essays. Also, students' confidence in their writing abilities did not change.

In the LTW approach, professors may also focus on the specific discourse of their discipline. This is often referred to as Writing in the Discipline (WID). Domain-specific writing has been shown to improve accounting students' writing skills. For example, [Johnstone et al. \(2002\)](#) compared accounting students asked to complete discipline-specific writing assignments to business law and marketing students who were not required to write discipline-specific assignments. The results suggest that accounting discipline-specific assignments led to improved writing skills. Similarly, [Christensen et al. \(2004\)](#) found that after assigning a series of accounting-specific writing exercises, students demonstrated marked improvements in grammar, spelling, and persuasive arguments.

### *Writing to Learn*

In the WTL approach, students are given informal, typically ungraded, writing assignments with the expectation that such assignments will deepen their understanding of the course content and promote active, participative learning in the classroom ([Wygol and Stout 1989](#)). For example, [Crumbley and Smith \(2000\)](#) require students to write short stories where accountants are the key characters. The objective is to overcome boredom and reinforce concepts covered previously in class, make learning accounting more interesting, and improve students' writing skills. Alternatively, some academics recommend requiring students to write daily in a journal (e.g., [Baird et al. 1998](#); [Cunningham 1991](#); [Wygol and Stout 1989](#)). [Scofield \(1994\)](#) takes it a step further by asking students to create a double-entry journal, where one side of the page reflects observations and notes on current events articles, while the opposite side of the page reflects the students' thoughts on these notes. The reflection is designed to encourage students to reassess what they learned and address any ambiguities.

Because assignments in the WTL approach are typically ungraded or graded on participation, not content, faculty time spent on these assignments is minimal ([Baird et al. 1998](#); [Scofield 1994](#); [Wygol and Stout 1989](#)) and faculty do not need formal training in teaching writing ([Wygol and Stout 1989](#)). If faculty discover particular students need writing assistance, they can encourage those students to seek help from outside resources ([Wygol and Stout 1989](#)). Also, these assignments can be done outside of the classroom so faculty need not reduce in-class coverage of course material ([Scofield 1994](#); [Wygol and Stout 1989](#)).

Faculty and students using the WTL approach report that the assignments were useful in learning the course material and developing a more in-depth understanding and a more logical thought process, as opposed to rote memorization ([Baird et al. 1998](#); [Cunningham 1991](#); [Scofield 1994](#)). However, most of these studies rely primarily on anecdotal evidence. In contrast, [Baird et al. \(1998\)](#) compared control groups with treatment groups, and divided students into percentiles based on exam scores. They found statistical support to suggest that informal freewrites are most beneficial in improving the test scores of students having difficulty in the class. Future research in this area should statistically test for both short- and long-term retention of course information when WTL exercises are used.

### *Combined Approaches*

WTL and LTW need not be mutually exclusive. There are programs that focus on both approaches as complementary ([Albrecht et al. 1994](#); [Ashbaugh et al. 2002](#); [Deleo and Letourneau 1994](#); [English et al. 1999](#) [in Australia]; [Riordan et al. 2000](#)). For example, [Stout et al. \(1990\)](#) describe the application of a writing program that includes both informal, ungraded daily journals



and formal, graded assignments. The journals are meant to enhance the students' understanding of the topics, while the formal assignments (short essay questions on exams and a small-group writing assignment) are meant to reinforce the skills learned in English courses and encourage students to connect those skills within a business context. Often, accounting faculty will grade for content and a writing specialist will grade for writing (Ashbaugh et al. 2002; Laufer and Crosser 1990; Riordan et al. 2000). Riordan et al. (2000) admit that these projects can be time-intensive, even with the help of writing specialists.

To assist faculty in handling the demands of writing instruction and feedback, some institutions have implemented a writing lab/center. Laufer and Crosser (1990) describe a WAC program that includes a writing center with tutors, writing fellows who assist in grading, and a workshop for faculty. O'Connor and Ruchala (1998) created a small-group-based satellite writing lab. The lab is staffed by writing instructors who give periodic informal mini-lessons to students. The students are required to work in the lab one hour a week over a series of three semesters in exchange for three credit hours in business communications. Many have found that these programs are effective and improve student writing (Albrecht et al. 1994; Ashbaugh et al. 2002; Deleo and Letourneau 1994; English et al. 1999 [in Australia]; Riordan et al. 2000; Stout et al. 1991). However, Deleo and Letourneau (1994) recognize that this improvement could merely be reflecting an increased understanding of accounting concepts. Also, Stout et al. (1991) found that writing improved course knowledge and student evaluations of the course for instructors teaching evening tax classes, but not for auditing day classes. They conclude there may be context-specific effects of introducing writing into accounting courses.

Catanach and Golen (1997) believe it is important when developing a writing program for accounting students to focus on the nature of the accounting profession and consider its environmental influences, such as time pressure and the technical nature of the document (e.g., a simple memorandum versus disclosure notes to financial statements).

With any writing program, it is necessary for faculty to sell the program and its value to students. This can be done by informing students about the frequency with which accountants write and stressing that professional writing is different from other forms of writing, such as term papers (Deitrick and Tabor 1987).

Future research concerning the LTW and WTL approaches might examine issues such as the impact of the frequency of assignments on course performance to determine the optimal number of assignments, and the impact of such assignments in large versus small class sizes. Research could address the differential impact of writing in the curriculum for high versus low achievers and determine if certain assignments appeal to specific student learning styles. Also, research could address the differential results of a program, depending on the experience level of the instructor. In addition, it is important to study the effects of different types of writing assignments (e.g., discipline-specific, journals, freewrites, short stories) in a variety of courses and academic years of study (both undergraduate and graduate) to identify the most beneficial methods.

## Types of Assignments

This section organizes the literature into the types of assignments researchers are recommending. Some suggest writing assignments should be representative of the writing students will do in the workplace, while others use writing assignments to inform students of careers in accounting. Alternatively, multi-skill enhancement writing assignments are designed to develop writing skills, along with research skills and critical thinking skills. Finally, some researchers suggest brief interventions for improving general and specific writing and grammatical skills. Table 5 summarizes the articles in this section.

**TABLE 5**  
**Types of Assignments**

Author(s)	Category of Assignment	Geographic Location of Study	Courses Involved	Description	Writing Assignments Provided in Paper	Types of Communication Used	Grading Criteria/ Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Vik (1981)	Writing for the workplace	San Diego State University, United States	Report Writing for Accountants	Designed a writing course specifically for accountants.	no	Engagement letters, internal control letters, internal and external memos, management advisory services documents, footnotes, nonstandard parts of an audit	no	none
deLespinasse (1985)	Writing for the workplace	Adrian College, Michigan, United States	Intermediate Accounting II	Describes letter-writing assignments similar to correspondence CPA firms have with clients.	no	Letters	no	Student responses

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TABLE 5 (continued)

Author(s)	Category of Assignment	Geographic Location of Study	Courses Involved	Description	Writing Assignments Provided in Paper	Types of Communication Used	Grading Criteria/ Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Hirsch and Collins (1988)	Enhance critical thinking skills	Southern Illinois University at Edwardsville, United States	Undergraduate Management/ Cost Accounting	Believe developing critical thinking skills is essential to developing written communication skills, and offers a program for doing so.	Sample assignments are provided within the paper, and guidelines for completing assignments are in an Appendix.	Problems, cases, exam questions, analyzing others' work	no	Compared writing of students over time
Hite and Parry (1994)	Promote inductive thought processes and writing skills	United States	Individual Income Tax	Examines whether having students provide self-generated written explanations of a tax rule improves comprehension.	no	Written self-elaborations	no	MANCOVA

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TABLE 5 (continued)

Author(s)	Category of Assignment	Geographic Location of Study	Courses Involved	Description	Writing Assignments Provided in Paper	Types of Communication Used	Grading Criteria/Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Roxas et al. (1998)	Multi-skill enhancement	United States	Accounting Information Systems	Describe a multi-objective project focusing on ethical reasoning, teamwork, technology, and written communication.	Appendix lays out the project with a timeline	Sexual harassment policy	no	none
Sergenian and Pant (1998)	Career management	Suffolk University, Massachusetts, United States	Intermediate Accounting II	Present a three-phase group project that helps students manage the start of their career by learning about accounting career paths.	Table 1 provides an outline of the project phases	Resumes, group paper	no	Pre- and post-student surveys

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TABLE 5 (continued)

Author(s)	Category of Assignment	Geographic Location of Study	Courses Involved	Description	Writing Assignments Provided in Paper	Types of Communication Used	Grading Criteria/ Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Larkins (2001)	Grammar and writing skills	NA	NA	Provides examples of wordiness and passive voice.	NA	NA	NA	none
Lynch and Golen (2003)	Grammar and writing skills	NA	NA	Offer ten techniques to improve the quality of written documents.	NA	NA	NA	none
Cleaveland and Larkins (2004)	Grammar skills	United States	Graduate-level tax research class	Provide web-based lessons on passive voice, punctuation, and wordiness.	In-class quizzes are provided in Appendix	In-class quizzes and research writing assignment	no	Pretest-posttest treatment design, with treatment and control groups
English et al. (2004)	Promote critical thinking skills	The University of Sydney, Australia	Introductory Accounting course	Describe a curriculum redesign to develop writing skills and encourage a deep learning approach.	no	Business letter, report	no	Pretest-posttest treatment and control groups

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TABLE 5 (continued)

Author(s)	Category of Assignment	Geographic Location of Study	Courses Involved	Description	Writing Assignments Provided in Paper	Types of Communication Used	Grading Criteria/Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Price (2004)	Grammar and writing skills	United States	NA	Presents a grammar quiz with explanations of answers to show benefits of a skilled second reader.	NA	NA	NA	none
Reinstein and Houston (2004)	Writing skills intervention	Wayne State University, Michigan, United States	Auditing, Managerial Accounting, Intermediate Accounting, Governmental Accounting	Emphasize the SEC's Plain English guidelines to improve readability of students' writing.	Summary of the syllabus content relating to the writing assignments is provided in the body of the paper	Term papers	no	Pretest-posttest of writing samples
Stout and DaCrema (2004)	Grammar intervention	Midwest urban institution and Northeast suburban institution in United States	Upper-level undergraduate and M.B.A. accounting classes	Discuss an intervention dealing with faulty modifiers.	Appendix A provides student handout regarding faulty modifiers	Tests of grammatical errors	Appendices B and C provide the written communication skills	assessment

MANOVA and paired-sample t-tests

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TABLE 5 (continued)

Author(s)	Category of Assignment	Geographic Location of Study	Courses Involved	Description	Writing Assignments Provided in Paper	Types of Communication Used	Grading Criteria/ Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Stout and DaCrema (2005)	Writing intervention	Midwestern United States	M.B.A. Managerial Accounting	Describe a one-hour writing improvement module consisting of PowerPoint slides and writing resources.	Appendix offers ten tips for improving business writing	NA	no	Student evaluation form
Shanker (2006)	Grammar and writing skills	NA	NA	Offers tips to improve writing skills and produce great documentation.	NA	NA	NA	none
Bierstaker (2007)	Enhance research skills	Villanova University, Pennsylvania, United States	Auditing	Describes assignments that require students to perform accounting research and interact with practitioners.	Assignment is provided in an Appendix	Research papers	no	none

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TABLE 5 (continued)

Author(s)	Category of Assignment	Geographic Location of Study	Courses Involved	Description	Writing Assignments Provided in Paper	Types of Communication Used	Grading Criteria/Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Christie (2007)	Grammar and writing skills	New Zealand	NA	Distinguishes between four types of brackets and their uses.	NA	NA	NA	none
Crosser and Laufer (2007)	Emphasizing recruitment	United States	Accounting Principles	Suggest a writing assignment that increases students' awareness of accounting career options.	Figure 3 presents the assignment	Formal letter	Figure 4 presents the instructor grading sheet, and Figure 5 presents a grading legend	none
Sin et al. (2007)	Analytical and critical thinking and written communication skills	Australia	First-year accounting class	Present an intervention of three writing assignments with topics of increasing complexity.	Sample assignments are shared in the body of the paper	Letter, memo, short report	no	Repeated measures ANOVA, regression

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TABLE 5 (continued)

Author(s)	Category of Assignment	Geographic Location of Study	Courses Involved	Description	Writing Assignments Provided in Paper	Types of Communication Used	Grading Criteria/ Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Lynn and Vermeer (2008)	Writing for the workplace	University of Baltimore, Maryland, United States	Intermediate Accounting I and II	Uses writing assignments that are authentic representation of workplace writing to improve students' writing skills.	Assignments described in body of paper	Memos	no	Pretest-posttest
Matherly and Burney (2009)	Grammar and writing skills	Two universities in the Southeastern United States	Any	Provide a teaching note that describes a writing framework for integrating writing into courses. Share a handout with minimum writing rules for students.	Exhibit 2 offers writing guidelines for assignments that are given to students	Short assignments	Exhibit 3 provides a grading rubric	Student survey

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TABLE 5 (continued)

Author(s)	Category of Assignment	Geographic Location of Study	Courses Involved	Description	Writing Assignments Provided in Paper	Types of Communication Used	Grading Criteria/Rubrics Provided in Paper	Experimental Design to Test Effectiveness
Chu and Libby (2010)	Written communication skills, technical knowledge, research skills, analytical skills	Medium-sized Canadian University	Introductory undergraduate tax	Ask students to write multiple-choice cases and defend the one best solution.	Appendix A provides a mini-case assignment	Mini-cases written in multiple-choice format, with full analysis of all alternatives	Appendix B provides sample assessment guidelines	Post-assignment student questionnaire (which is provided in Appendix D)
Firch et al. (2010)	Enhance research and writing skills	California State University, United States	Accounting Research and Communication	Describe a writing skills course where students do research in accounting databases and write responses to theory questions.	no	Research papers	no	none

### ***Assignments that are Representations of Workplace Writing***

Proponents of Writing in the Discipline believe students need professionally relevant, authentic writing experiences that mimic what they will write in the workplace, such as letters, memos, reports, and, most recently, emails. [Hurt \(2007\)](#) points out inherent stylistic differences between writing for general education and professional writing in accounting. He states, “although the former relies on exposition and creative thinking, the latter is focused on brevity and understandable structure explaining technical terminology to nontechnical audiences” ([Hurt 2007](#), 296). This is not always easy for students. [deLespinasse \(1985\)](#) notes the challenges faced by students and entry-level accountants having to explain complex, technical accounting or tax matters to a client with little or no accounting background. However, researchers agree that accounting students’ writing skills improve when they have a sense of their professional audience ([Catanach and Rhoades 1997](#); [Gabriel and Hirsch 1992](#); [Lynn and Vermeer 2008](#); [Scofield and Combes 1993](#)). [Catanach and Golen \(1996\)](#) believe educators must evaluate students’ written communication with the end user in mind (e.g., client or creditor) since, ultimately, it will be the end user who determines the adequacy of the student’s written communication skills.

Faculty can solicit help in designing and grading these assignments. For example, [Vik \(1981\)](#) polled local firms for examples, cases, and speakers for her class, and [Lynn and Vermeer \(2008\)](#) had business advisory board members grade their students’ assignments. For other studies touting the benefits of workplace writing skills, see [Ashbaugh et al. \(2002\)](#), [Corman \(1986\)](#), [Deleo and Letourneau \(1994\)](#), [Laufer and Crosser \(1990\)](#), [May and Arevalo \(1983\)](#), [Mohrweis \(1991\)](#), [Riordan et al. \(2000\)](#), and [Stout et al. \(1991\)](#), mentioned elsewhere in this paper.

While researchers are studying the use of writing assignments that are representative of workplace writing, they have yet to study other aspects of the workplace environment that could affect writing skills, such as time constraints (i.e., the ability to accurately express one’s thoughts under time pressure), the review process, and communication mode. Today’s accountants are more reliant on the Internet for communication, and future research will need to address the implications of this. Written communication via computer-mediated communication channels, such as email, instant messaging, text messaging, tweeting, chat rooms, bulletin boards, and social and professional networks, such as Facebook or LinkedIn, should be areas of interest where future research could make a significant contribution.

### ***Assignments to Inform Students of Careers in Accounting***

[Crosser and Laufer \(2007\)](#) believe accounting programs should emphasize recruitment in order to retain the best and brightest students. In that effort, they suggest a writing assignment for an introductory accounting course that increases students’ awareness of accounting career options while helping to enhance students’ communication, critical thinking, and social skills.

In an effort to help students effectively manage the start of their career by learning about accounting career paths, [Sergenian and Pant \(1998\)](#) present a three-phase project which requires teams to: (Phase 1) prepare resumes, research accounting positions and salary levels, interview accounting professionals, and write a group paper with their findings; (Phase 2) peer-review other groups’ papers, offering constructive criticism, and revise their own papers; and (Phase 3) make and review others’ oral presentations.

### ***Assignments for Multi-Skill Enhancement***

Many researchers recognize that a writing assignment can enhance not only writing skills, but other skills, as well. For example, [Roxas et al. \(1998\)](#) present a multi-objective project that focuses

on several skills, including ethical reasoning, teamwork/using cooperative learning groups, technology, and written communication. Six students at two different universities are paired as a team and discuss a sexual harassment ethical situation using the Internet, email, and electronic document exchange. The final product is a formal team-developed sexual harassment policy. “This project provides practice in adapting to the difficult and varied communication situations encountered in the workplace” (Roxas et al. 1998, 383).

**Research skills.** Writing projects have been used to encourage accounting students to perform research. For example, Bierstaker (2007) describes two writing assignments used in an auditing course that require students to perform accounting research and interact with accounting practitioners. For the first assignment, students must choose an article from a list of practitioner journals and an article from a list of academic journals, compare and contrast the objectives, strengths, and weaknesses of the articles, and develop insightful questions based on the articles to ask an auditing professional. The second paper requires students to interview an accounting practitioner regarding their specific professional duties and responsibilities, using questions they developed from the first paper. These interviews have the added benefit of networking for the student, with students often getting career advice, mentorship, internships, or jobs based on relationships built during the process.

In addition, Firch et al. (2010) developed a writing skills course for students who passed a Writing Proficiency Screening Test. These students did research using both library and accounting databases (e.g., the Financial Accounting Standards Board [FASB] Codification) and constructed responses to accounting theory questions. Some of the challenges presented in developing such a course include designing assignments for students with various levels of accounting skills, and overcoming the lack of adequate and relevant textbook materials.

**Critical and analytical thinking skills.** In some accounting classrooms, the professor lectures on accounting standards and their application, and the student is a passive participant in the learning process. However, when a student is asked to learn through writing, that student becomes “an active and reflective participant in the learning process” (English et al. 1999, 226) (Australia). Hirsch and Collins (1988) propose integrating writing (or speaking) skills with problem-solving and critical thinking skills. English et al. (2004) (Australia) develop writing skills in an effort to change students’ learning approaches from a surface approach (e.g., rote learning) to a deep approach (e.g., demonstration of understanding, analysis, and critical evaluation). The focus is more on the quality of the students’ arguments than on the accuracy of their conclusions. In Canada, Chu and Libby (2010) believe that taking an active role in processing information results in greater retention of the material. Their students were required to write six mini-cases in a multiple-choice format. They had to defend the best solution and analyze alternative solutions that are plausible, yet less preferred. In addition to testing written communication skills, the assignment also tested technical knowledge, research skills, and analytical skills. Catanach and Rhoades (1997) also develop students’ written communication, analytical, and critical thinking skills by having students choose a proposed FASB standard, consider alternative views and arguments, and evaluate how the standard would affect a specific company.

Interestingly, Hite and Parry (1994), who had students provide self-generated written explanations for a tax rule, found that these self-explanations increased academic performance for high-grade students, but not for low-grade students. Yet, Sin et al. (2007), who integrate analytical thinking and written communication skills with the learning of technical accounting at an Australian university, found the weaker students made the most dramatic improvements in knowledge of accounting concepts and writing skills.

**Grammar and writing skills.** Recognizing that writing across the curriculum, or even introducing writing into one specific course, can be both resource-intensive and time-intensive,

many authors have chosen to simply introduce brief writing interventions. These tend to be one-class or out-of-class interventions aimed to enhance a certain aspect of students' writing skills.

Reinstein and Houston (2004) emphasize the Securities and Exchange Commission's (SEC) "Plain English" guidelines (SEC 1998) on writing assignments in three accounting courses to improve the readability of students' writing.<sup>6</sup> Using common readability measures on pretest-posttest writing samples, they determine that requiring use of these guidelines significantly improves the readability of students' papers.

Lynch and Golen (2003), Matherly and Burney (2009), Price (2004), Shanker (2006), and Stout and DaCrema (2005) contend that good writing skills are essential for accountants. They each offer writing tips and techniques that can help ensure clear documents, such as: identify your central idea with a clear, well-defined thesis; be brief; use headers and begin paragraphs with topic sentences; use first-person, active voice, concrete nouns and strong action verbs, and easy words; learn to use a comma; avoid sentence fragments and faulty modifiers; write to the least-knowledgeable reader; edit and review; avoid jargon and slang; and know the difference between "its" (which is possessive) and "it's" (which means "it is").

For professors interested in addressing a specific grammar or writing issue in their classroom, the following resources may be helpful. Gillian Christie offers a series of articles called "Golden Rules of Writing Well," which focus on specific writing issues. For example, Christie (2007) (New Zealand) distinguishes between four types of brackets and their uses. Stout and DaCrema (2004) deal with the common grammatical problem of misplaced and dangling modifiers by using handouts and an in-class discussion. The paper offers various examples of faulty modifiers. Appendices include a guide on faulty modifiers for students, additional resources, and the authors' tests. Larkins (2001) provides examples of wordiness in general, tax-related wordiness, and passive voice, and offers alternatives for fixing these common writing issues. He also gives instances where using the passive voice may be more appropriate, such as when giving bad news. Cleaveland and Larkins (2004) use web-based lessons and self-tests in a graduate-level tax research class to improve students' skills with passive voice, punctuation, and wordiness.

### Implementation Considerations

Several issues concerning implementing a writing program in a single accounting course or the entire accounting curriculum are addressed by researchers (e.g., Gabriel and Hirsch 1992; McIsaac and Sepe 1996; Mills and Robertson 1992; Stocks et al. 1992; Webb et al. 1995 [in Australia]). These include faculty motivation and training, collaboration with writing specialists, and the financial and time constraints of programs. Table 6 summarizes the articles that discuss implementation considerations.

### Faculty Motivation and Training

An important prerequisite for a successful writing program is faculty support and motivation. Faculty may feel they are already overburdened, or they lack the skills needed to implement writing in their courses (Mills and Robertson 1992). Gabriel and Hirsch (1992) stress that universities must send the correct signals to both untenured and tenured faculty that writing in the curriculum is a

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<sup>6</sup> The SEC requires registrants to use plain English in documents filed with the SEC. Rule 33-7380 (effective 1999) specifies six principles of clear writing: active voice; short sentences; definite, concrete, everyday language; tabular presentation of complex material; minimize legal jargon and highly technical terms; and no multiple negatives. The SEC also identifies four basic plain English requirements: know your audience, know what material information needs to be disclosed, use clear writing techniques, and design and structure the document for ease of readability. (For a review of the Rule, see Reinstein et al. [1999].)

**TABLE 6**  
**Implementation Issues**

<b>Author(s)</b>	<b>Geographic Location</b>	<b>Courses Involved</b>	<b>Issue(s) Addressed</b>	<b>Description</b>
<b>May and Arevalo (1983)</b>	The University of Georgia, United States	Intermediate accounting	Using writing specialists	A writing consultant grades, gives periodic lectures and handouts to students, and provides individual tutoring.
<b>Corman (1986)</b>	United States	Upper-division accounting courses	An efficient use of time	Suggest assigning short papers.
<b>Hirsch and Collins (1988)</b>	Southern Illinois University at Edwardsville, United States	Accounting core courses	Using writing specialists	Authors are from accounting and English departments and collaborated to develop assignments, give feedback, and grade.
<b>Hoff and Stout (1989/90)</b>	United States	Introductory financial accounting	Using writing specialists	Suggest that team-teaching with a writing specialist sends the wrong message, that English is not part of accounting, and encourage a short-term consultant relationship training the accounting instructor to be an effective writing instructor.
<b>Laufer and Crossover (1990)</b>	Weber State College, Utah, United States	Undergraduate intermediate accounting and tax courses	Using writing specialists	Describe a writing program involving a writing center with tutors, writing fellows who assist in grading, and a workshop for faculty.
<b>Mohrweis (1991)</b>	Indiana University, United States	Undergraduate intermediate financial accounting and auditing	Using writing specialists	Used writing consultants to evaluate assignments on whether they were clear, concise, and without errors in grammar, punctuation, and spelling.

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TABLE 6 (continued)

Author(s)	Geographic Location	Courses Involved	Issue(s) Addressed	Description
Gabriel and Hirsch (1992)	Southern Illinois University at Edwardsville, United States	Management/cost accounting courses	An efficient use of time	Suggest faculty review their course objectives and prioritize what is important.
Mills and Robertson (1992)	Southwestern United States	Various accounting courses, including: Principles of Accounting, Managerial Accounting, Intermediate Accounting, AIS, Auditing, and Graduate Tax Research	Using writing specialists	Provide a discussion of several ways accounting and English faculty can collaborate, with merits and problems of each relationship.
Stocks et al. (1992)	United States	NA	Faculty training	Suggest that an obstacle to integrating writing into the accounting curriculum is faculty training, and offer suggestions for overcoming this obstacle.
Scofield and Combes (1993)	United States	Undergraduate elective accounting theory class	Faculty support and motivation	Address five difficulties accounting faculty encounter in incorporating writing into the curriculum.
Albrecht et al. (1994)	Brigham Young University, United States	Junior core classes	An efficient use of time	Suggest faculty clearly communicate criteria and grade with a checklist.
Gamer (1994)	United States	NA	An efficient use of time	Suggest group assignments.
Webb et al. (1995)	The University of Sydney, Australia	First-year accounting class	An efficient use of time	Uses "microthemes" as a time-saving approach.
			Diversity of student skills/ESL issues	Caution that faculty must recognize student skill diversity, and recommend remedial intervention for struggling students.
			Using writing experts	Suggest that faculty with no training in teaching writing skills can benefit from the help of experts.

(continued on next page)

TABLE 6 (continued)

Author(s)	Geographic Location	Courses Involved	Issue(s) Addressed	Description
Melisaac and Sepe (1996)	Santa Clara University, California, United States	Upper-level accounting courses	Financially supporting a program	Suggest utilizing a department's advisory board members for financial support.
			An efficient use of time	Suggest limiting the number of graded assignments and using a grading worksheet and peer review.
			Using writing specialists	Discuss use of a transition workshop to bridge students from English composition writing to discipline-specific writing.
Catanach and Rhoades (1997)	Washington University, St. Louis, Missouri, United States	"Most accounting courses"	An efficient use of time	Suggest collaborative assignments.
Ng et al. (1999)	Australia	First-year accounting class	Using writing specialists	Discuss an initiative involving a writing guide, lessons given to students by an English specialist, and grading with a marking guide.
Riordan et al. (2000)	James Madison University, Harrisonburg, Virginia, United States	Tax, cost, and financial accounting (junior-level courses)	Using writing specialists	Hired a writing specialist to assist in grading.
Craig and McKinney (2010)	University of Toronto Mississauga, Canada	Undergraduate Intermediate accounting	Using writing specialists	Describe a writing skills development program for population of many ESL students with the assistance of a writing specialist.
Matherly and Burney (2009)	Two universities in the Southeastern United States	Five different course sections	An efficient use of time	Suggest using short assignments and peer review.



priority; otherwise, a program will likely fail. These signals can be in the faculty incentive and reward structure and faculty training, as well as in institutional policies. We believe that reports from universities that have changed their reward structure and/or begun offering faculty writing workshops would be beneficial to others considering such policy restructuring.

[Stocks et al. \(1992\)](#) address five difficulties accounting faculty encounter in incorporating writing into the curriculum, and suggest that writing will become an integral part of accounting programs when faculty overcome them. These difficulties include understanding the value of writing for accounting graduates, distinguishing between learning to write and writing to learn, focusing on writing that accountants do in practice, specifying the requirements and parameters for grading, and developing an effective and efficient process for grading. The authors suggest having some assignments graded on completion only and using peer review. Also, having a specific rubric of criteria makes grading more efficient.

[Webb et al. \(1995\)](#) (Australia) caution that faculty must recognize the diversity of skills of their students and the issues this can present. They recommend remedial intervention for students who are struggling, particularly those for whom English is a second language.

### *Toward a More Efficient Use of Time*

While faculty recognize the importance of integrating writing into the curriculum, many struggle with finding the time and energy to do so. [Gabriel and Hirsch \(1992\)](#) recommend that faculty begin by reviewing their course objectives and prioritizing what is important in their course. For example, “if instructors want to allow time for students to draft and redraft, to ask questions about assignments before they are due, and to allow time to give appropriate and adequate feedback, then the amount of subject matter covered within a course must be reviewed” ([Gabriel and Hirsch 1992](#), 261).

Several researchers offer suggestions for reducing the requirements of faculty and helping to make the integration process more manageable, while maximizing the benefit for students. These include assigning short papers, assigning group papers, using peer review, and grading with a checklist.

Short assignments can be quickly read and graded by faculty ([Matherly and Burney 2009](#)). [Corman \(1986\)](#) suggests that short assignments allow time for more assignments and, therefore, more feedback on writing during a semester. [Garner \(1994\)](#) and [Mills and Robertson \(1992\)](#) introduce the concept of “microthemes,” which are defined as short essays that could be typewritten on a 5" × 8" index card and can include summaries and thesis support.

[Albrecht et al. \(1994\)](#) and [Catanach and Rhoades \(1997\)](#) use a group assignment, which reduces the amount of grading. [Catanach and Rhoades \(1997, 522\)](#) also state that “using an out-of-class group writing assignment preserves the limited classroom time available for the presentation and development of the great volume of technical material present in intermediate accounting courses.”

[McIsaac and Sepe \(1996\)](#) suggest using peer review to alleviate the grading burden on accounting faculty. They suggest procedures for peer review groups and discuss potential problems of such groups and how to attempt to overcome them. [Matherly and Burney \(2009\)](#) suggest that using peer review has additional benefits of giving students practice with giving and receiving constructive criticism, engaging students in critical thinking activities, and exposing them to more course content knowledge. They found peer review to be equally helpful across various demographic/control variables (e.g., gender, traditionally versus nontraditionally aged students, English as a second language, exam grades).

[Scofield and Combes \(1993\)](#) and [McIsaac and Sepe \(1996\)](#) grade with a checklist to avoid having to do the time-consuming task of writing lengthy and repetitive comments directly on papers.

### *Collaboration with Writing Specialists*

Webb et al. (1995) (Australia) suggest that faculty with no training in teaching writing can benefit from the help of experts. Gabriel and Hirsch (1992) provide a discussion of several ways accounting and English faculty can collaborate, including: full-time participation of an English faculty member in the accounting department; a one-to-one partnership between an accounting and English faculty; a team of English faculty serving as readers/ graders; English faculty working behind the scenes with accounting faculty as advisors; and English faculty providing workshops to accounting faculty to help the accounting faculty become self-sufficient. They report on the merits and problems with each relationship and suggest each school adopt a program that fits its priorities, resources, and comfort level.

Many accounting writing programs attribute their success to collaboration with writing specialists (Hirsch and Collins 1988; Laufer and Crosser 1990; Mohrweis 1991; Riordan et al. 2000). May and Arevalo (1983) and Ng et al. (1999) (Australia) had writing consultants give periodic lectures and handouts to students, although Ng et al. (1999) (Australia) admit this can be costly and time-consuming. McIsaac and Sepe (1996) have students attend a transition workshop to help them bridge from the kinds of writing they practiced in their English composition courses to discipline-specific writing for an accounting audience. Involved in this program are accounting instructors, a writing consultant from the English department, and accounting professionals. Craig and McKinney (2010) (Canada) describe a semester-length writing skills development program at a university with a large population of students for whom English is a second language. The program focuses on improving organization, grammar, and style through online mastery tests, and improving professional writing and case writing with the help of two guest lecturers.

Despite the success many have had with such collaborations, Hoff and Stout (1989/90) argued that team-teaching by English and accounting professors is an unsustainable use of resources and suggests to students that the accounting instructor needs help, thus sending the message that English is not part of accounting, and writing skills are not important for faculty. They offered a solution to the problem that they suggest is “economically possible and truly integrative” (Hoff and Stout 1989/90, 85) that the writing specialist be a short-term consultant to accounting faculty who trains them to be effective accounting-writing instructors.

### **Summary**

Numerous articles have been published with suggestions for incorporating writing into a single course or an entire accounting curriculum. These suggestions are reported to have been successful across different accounting courses and academic years.<sup>7</sup> Faculty should be able to use these suggestions to tailor a program to their specific goals and resource constraints. Some of the papers suggesting interventions provide surprisingly little evidence to substantiate their claim that the interventions were successful. Opportunities exist for identifying the underlying reasons for writing intervention successes and failures. Qualitative methodology might investigate students’ underlying conceptions about these interventions, which may provide insight into the causes of unsuccessful programs. Quantitative methodology will require more stringent research methods, such as pretest-posttest treatment designs with control groups,<sup>8</sup> or regressions controlling for various independent variables, such as GPA.

Some of the issues concerning implementing writing into the curriculum include the need to sell the program to students, using consultants, and sacrificing course material. Considering

<sup>7</sup> Very few articles offer suggestions for graduate students.

<sup>8</sup> We recognize that it may be difficult to obtain approval to use control groups for ethical reasons.

students often do not recognize the need for writing in the accounting curriculum, professors must sell a writing program by informing students that they will do significant writing in their careers, and that this writing is different from their traditional term papers. The Writing in the Discipline initiative suggests that assignments should be representative of workplace writing, and faculty should ensure students have a focus on audience awareness.

While writing consultants are common and can reduce faculty time constraints, Hoff and Stout (1989/90, 83) suggest they be used with caution, as they can “perpetuate the misconception that accounting and communications are separate disciplines.” Faculty can learn from consultants how to develop an effective and efficient process for grading. Several grading sheets are provided by researchers for this purpose.

There seems to be a shared concern that a focus on writing will result in sacrificed coverage of course material. Researchers recommend multi-skill enhancement assignments, group assignments, and peer review to address this concern. Also, after 2000, there was a surge of research addressing short writing interventions aimed at particular writing issues. These appear to be convenient for instructors who want to address a specific issue without using excessive time.

The studies summarized here have not considered communication apprehension, specifically, Written (Communication) Apprehension (WA or WCA) (with the exception of Crumbley and Smith [2000]). WA is the fear of writing; students with WA may avoid situations where written communication is required and avoid attempts to improve their written communication skills. Several studies have examined accounting students’ levels of WA and found that they exhibit higher levels than other majors (Faris et al. 1999; Hassall et al. 2000; Simons et al. 1995). Therefore, faculty working with accounting students to improve their writing skills should be aware of, and consider the research in, this area.<sup>9</sup>

There is a paucity of studies examining the writing skills of accounting graduate students and students for whom English is a second language (ESL). Research questions that might be investigated include: What is the quality of the writing of students in accounting graduate programs? How does it compare to undergraduate accounting students’ writing? How do the writing skills of ESL accounting students compare to native English-speaking accounting students? Do ESL accounting students benefit from the same instructional interventions as native English-speaking accounting students?

## CONCLUSION AND SUGGESTIONS FOR FUTURE RESEARCH

This paper provides a comprehensive review of the research on writing in the accounting curriculum. The survey literature section discusses the results of surveys given to practitioners, academics, and students related to the importance of writing skills in the accounting field. The “Writing in the Accounting Curriculum” section presents numerous suggestions for incorporating writing into a course or series of courses and overcoming implementation issues. Explicit or implicit in the topics presented are opportunities for future research.

More current research is needed to determine the extent to which communication instruction is currently being addressed in accounting programs. May and May (1989) conducted a survey of university accounting department heads to determine whether and how they were working to improve accounting students’ communication skills. They found that many of the programs offered a general business communication course or integrated communication skills into regular accounting classes. At the time, several schools were planning to enhance their accounting curriculum with communication programs. A follow-up study is long overdue to answer the research question: Has the anticipated increased attention to communication instruction (both

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<sup>9</sup> A complete review of the WA literature is beyond the scope of this paper.

written and oral) resulted in increased implementation in accounting curricula over the last few decades? Further research is also needed to determine the method of implementation (e.g., a single communication course or WAC) and analyses of the improvement in accounting students' communication skills.

Despite agreement among practitioners, faculty, and professional organizations that good writing skills are imperative to success in accounting and should be addressed in the accounting curriculum, after decades of research, implementation of writing in the accounting curriculum continues to be an issue. Several reasons, with which we agree, have been posited for these implementation issues, such as perceived faculty limitations (i.e., lack of confidence in their abilities to teach writing), the belief that teaching writing is someone else's job (e.g., the English department), time constraints in the classroom, the lack of student buy-in, which may negatively affect course evaluations, and the lack of intrinsic or extrinsic rewards.

Perceived faculty limitations can be addressed by offering faculty training and/or support from writing consultants. For faculty who have never worked in the field of accounting and, therefore, question their ability to create assignments that are appropriate, departments can seek advice from their advisory boards or local firms.

Doctoral programs that prepare future accounting professors often focus on research-related writing. If the issue of undergraduate and/or graduate student writing is to be addressed, accounting doctoral programs may be the logical place to introduce a change in focus. The authors of this paper feel strongly that we should implement training in our Ph.D. programs so our future professors are equipped with the tools to successfully implement writing into their curriculum development. Research questions that may be addressed include: How competent are doctoral students at professional writing? To what extent is undergraduate/graduate accounting students' writing addressed in doctoral programs? Can doctoral programs teach candidates to assess the writing skills of their future students?

With respect to the lack of a reward system, [May et al. \(1995\)](#) reported that over 90 percent of the faculty surveyed agreed that the existing higher education reward structure did not reward teaching and curriculum development as favorably as other faculty pursuits. And, more recently, [Hassall et al. \(2005b\)](#) surveyed employers of management accountants in Spain and the U.K. and found lack of a reward system (i.e., high-quality teaching is not rewarded in the same way as other pursuits, such as research) to be a major constraint or limitation in the development of vocational skills such as written communication skills in accounting students. Additionally, [Bui and Porter \(2010, 24\)](#) (New Zealand), in their review of the gap between competencies that employers expect (which include written communication) and competencies that accounting graduates possess, state that: "Universities' promotion and tenure structure contributes to the gap; it ranks research productivity above teaching excellence and provides little incentive to lecturers to develop new accounting programmes." We recommend that universities establish a reward structure for those involved in WAC. Examples of rewards include, but are not limited to: course releases, stipends to teach writing-intensive courses, conference travel money, teaching support (e.g., teaching assistant trained in grading writing), smaller class sizes, or a simple appreciation note copied to the dean, president, and tenure and promotion committee.

Time is also a constraint frequently cited as a reason not to include writing in the curriculum. In considering how best to introduce or expand coverage of writing skills, it is possible that other skills or topics must be sacrificed. [McLaren \(1990, 92\)](#) (New Zealand) suggests, "it may be that some of the technical accounting skills currently taught at university could be more efficiently learnt in the workplace, leaving skills such as effective communication to be taught in the university programme." [Novin and Pearson \(1989\)](#) and [Novin et al. \(1990\)](#) provide the views of practitioners specifying which nontechnical skills would warrant sacrificing accounting skills and which accounting skill coverage could be reduced. Questions such as those that address time constraints

and best use of resources could be further investigated. We suggest that faculty may make simple adjustments to their curriculum design, such as using writing as an assessment item. For example, rather than assessing with multiple-choice questions, faculty could require short answers and essays on exams, requiring students to practice and develop their writing skills. Faculty may also need to consider complete course redesign and the development of a new curriculum for tomorrow's accountants. It may be that a fundamentally new way of teaching accounting is necessary, one that effectively integrates teaching the technical material and enhancing communication skills. Particularly interesting would be international comparisons to see if certain countries have redesigned the accounting curriculum to develop skills such as writing and whether they have been successful.

The literature supports the need for accounting educators to implement ways to improve the writing of students. Given the interventions and results offered, it appears to us that, as a beginning to the process, the type of intervention is not nearly as important as the presence of one. With departmental and college support, any program that focuses on improving the communication skills of students is likely to be beneficial. However, we feel the most beneficial program is a full WAC program, where students are given the opportunity to get feedback and improve their discipline-specific writing throughout their accounting curriculum. We believe it is unrealistic to believe students' writing skills can substantially improve from only one or two courses. Departments implementing WAC programs should analyze and share the results of their efforts.

We recommend universities begin a program with those faculty most qualified and committed to implementing it, using their best and most innovative teachers for ideas. Also, departments should consider writing in their hiring process, and interview candidates about their attitude toward writing in the accounting curriculum and their knowledge of evaluating writing skills. Accounting departments can also look to other departments at the university that have implemented a WAC concept and collaborate to develop best practices.

We believe that the successful implementation of any type of writing program is a slow process that, despite years of research, we are only beginning to understand. This may be due to changes in student make-up across universities and the increasing numbers of non-traditional student categories. Students are coming to us from widely different backgrounds with different educational experiences and academic skills (e.g., transfer students, mature-age students, and students who may be the first in their family to attend university or who are from non-English-speaking backgrounds). Many students have jobs to support their education, leaving limited time for course work. Many universities have a large population of foreign students for whom English is a second language and who, therefore, may require unique writing instruction.

There is likely no single pedagogical solution to the issue; however, it is clear that something must be done. Improving the writing skills of our accounting students/graduates is imperative. Those universities that address this challenge will likely have a competitive advantage over those that do not. Our hope is that this paper will assist faculty who wish to implement or enhance a writing program and researchers who wish to further contribute to the discussion.

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