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To the users of this manual:

This manual was written for teachers who want to help their accounting students to become better communicators. As a supplement to Effective Writing: A Handbook for Accountants, 10th ed., it is intended for those who include a communication component in their accounting courses, as well as those who teach courses in accounting communication. It will also be helpful to instructors of business communication courses who teach sections geared for accounting students.

The manual is divided into four main parts:

I. An introduction that should be useful for everyone. Included in Part I are such topics as how to motivate students and how to evaluate their writing.

II. Approaches to teaching accounting communication: (1) Suggestions for accounting instructors who are integrating communication instruction into their accounting coursework, and (2) suggestions for teachers of accounting communication or business communication courses.

III. Chapter commentaries, including teaching tips and solutions to exercises.

IV. Masters for making handouts, slides, or overhead transparencies.

The suggestions and materials in the manual come from our many years of experience teaching accounting students. We hope that you find the manual helpful as you encourage your students to improve their writing, speaking, and critical thinking skills.

If you have any questions or suggestions, please let us know. You can reach us in care of Prentice Hall:

Prentice Hall  
Business Publishing Division – 4H-80  
One Lake Street  
Upper Saddle River, NJ 07458

If you would like to e-mail us directly, send your messages to the addresses below. We’d love to hear from you.

With all best wishes,

Claire B. May        c.may@mindspring.com
Gordon S. May       gmay@mindspring.com
PART I

HELPING ACCOUNTING STUDENTS TO BECOME BETTER COMMUNICATORS

• Motivating Students to Write Well
• Qualities of Effective Writing
• Evaluating Students’ Papers
• Helping Students Improve
HELPING ACCOUNTING STUDENTS TO BECOME BETTER COMMUNICATORS

Accounting students need to be effective communicators if they are to succeed in their careers, yet many of them lack the communication skills they need. Our own classroom experiences have made us aware of their deficiencies, as have comments we hear from the professionals who hire them after graduation. Almost everyone in the field would agree that there is a need to help our students to become better communicators, especially better writers.

Some accounting instructors take on this task of teaching writing with reluctance. After all, the thinking goes, if other people did their jobs (especially English teachers), our students would already know how to write. Actually, research has shown that the causes of the poor writing skills we see are complex, and blaming any one group of people or any one institution oversimplifies the situation. (If we need scapegoats, television, video games, and social media are probably as good as any.) But whatever the causes of their poor writing, our students still need help, and they need it now.

Another way to look at this dilemma, however, is the unique opportunity we have to help accounting students to become better writers (and speakers) about accounting. Writing with precision and clarity about accounting topics can best be taught within the context of an accounting class, whether this class is a regular accounting course like principles or investments, or a special course in communication for accounting students.

Teaching writing within an accounting context offers at least two important advantages. First, we can design our assignments so that students learn to write the kinds of documents they’ll encounter in practice. They will thus gain practical experience and a chance to build usable, job-related skills.

The second advantage is that students are likely to find the writing assignments we give them meaningful, since they can see the connection between the assignments and job requirements. If they find the assignments relevant to future job success, they may be motivated to do their best work and to improve areas where they’re weak.

This question of students’ attitudes toward their writing deserves a closer look.

MOTIVATING STUDENTS TO WRITE WELL
If students are to improve their communication skills, they must be convinced that they will need these skills to succeed in their careers. Our first task, then, is to convince them that communication skills are indeed important.

There are several ways to convince them. The first chapter of Effective Writing contains a number of quotations from practicing accountants that attest to the increasing importance of good writing skills. We can reinforce what the students read in Effective Writing by giving them opportunities to hear firsthand about the importance of writing skills on the job. We can share our own professional experiences, and we can invite speakers into the classroom to talk about the kinds of documents entry-level accountants are expected to write. Accountants in practice make good speakers, both recent graduates and well-established, successful professionals.

Even after students are convinced that they need to be good writers, however, there still may be other attitude problems we need to be aware of. Many students dislike writing, and they may even be afraid to write for fear of failure. These negative attitudes probably result from bad experiences they’ve had in other courses, especially courses where they’ve received too much negative feedback on their papers.

It is possible to help students overcome these self-defeating attitudes. One way is to recognize and reward what they do reasonably well, a strategy discussed in later sections of this manual. Another way to give them a better attitude about their writing is to stress two attributes of the writing they’ll do in our courses:

- They’ll be writing about accounting, which they both understand and find interesting. Papers written about accounting topics should be easier for them than, say, an analysis of a poem or a research paper for a history course. It’s always easier to write on a subject we feel comfortable with.

- Documents written for business, such as memos and letters, should be both simple and direct. Many students will find this type of writing easier than the elaborate rhetorical styles encouraged in some disciplines.

Yet another way to overcome students’ negative attitudes about writing is to emphasize positive rather than negative feedback on their writing. One approach is to give them either a good grade (perhaps a C or better) or no grade at all; papers receiving no grade are then revised until they merit a decent grade (perhaps up to a C). Later sections of this manual will discuss this strategy further.

In truth, many students are capable of writing better than they think they can, or than they are sometimes willing to show us. The key is motivating them to put out their best effort, instead of just the minimum needed to get by. They also must be willing to work hard to improve the areas where they are weak. We can motivate our students to improve their writing skills, then, by convincing them that they need these skills for professional success, and by giving them the encouragement they need to overcome their anxieties.
Another way to motivate students is to assign papers that simulate the kinds of documents they will write on the job. The assignments in *Effective Writing* resemble writing done by accounting professionals, with some adjustment made for the technical mastery of the students. You may also want to design your own writing assignments to reinforce the concepts taught in accounting coursework. The next part of the manual will provide suggestions on how to design your own assignments.

**QUALITIES OF EFFECTIVE WRITING**

If our students are to write effectively on the job, it makes sense that we stress the qualities of effective business writing in our assignments. Figure 1–2 in the text summarizes the qualities they should strive for in their writing; we should then stress these same criteria when we evaluate their papers.¹

Let’s look at problems students may have incorporating these qualities into their writing and how we can evaluate papers based on these criteria.

1. **Be sure that the accounting content is correct and complete. Have you addressed all relevant accounting issues?**

   This criterion of effective writing means that the writer has fully analyzed the assignment and has met the requirements for content. There is often a strong correlation between a writer’s understanding of accounting content and the effectiveness of the writing, but this relationship may not be apparent at first glance. In fact, a paper may be labeled as poorly written when the real problem is that the writer didn’t understand the material being discussed. After all, no one can write clearly about a topic that he or she doesn’t understand.

   Unfortunately, many students try to disguise their lack of knowledge when they write. All too often they have learned through experience that the “shotgun approach” may work well on essay exams and other assigned writing projects. Using this approach, students will write sentences that vaguely address the issues in the assignment, inserting the correct buzzwords at regular intervals. This strategy may work if busy instructors don’t have the time to read the students’ responses carefully.

   If we insist that students address the issues clearly and completely, our students will not only become better writers, but they’ll also improve their mastery of the accounting concepts about which they are writing. Studies have shown that writing about a concept is one way to increase understanding: the act of writing can show the writer (and the instructor) what is understood and what is still unclear.²

¹The seven criteria in Figure 1–2 summarize the eighteen guidelines of effective writing in Chapters 1–6 of the text. The purpose of the expanded list is to take the students in some detail through the steps of the writing process.
2. *Think carefully and critically about the issues with which you’re dealing. Anticipate questions and objections your readers may raise.*

As experienced accountants know, sometimes the solution to an accounting problem may not be immediately obvious. In fact, sometimes an accounting problem may have more than one plausible solution. These gray areas in accounting issues will challenge students to think critically.

Students looking for quick answers to accounting questions may not be prepared for the research and thinking necessary to evaluate alternative approaches. You can help them learn these skills by discussing complex cases in class, illustrating how the issues may be regarded from multiple perspectives. You might also have students discuss cases in small groups. Often different students will suggest several solutions to a problem. They will learn to think critically if they argue for and against the different solutions. The group might finally reach a consensus on the preferred solutions, or it might acknowledge that a good argument could be made for more than one approach.

Another problem may arise when students write memos, letters, or reports to a hypothetical client. Especially if their recommended solution will be controversial, they may not realize the importance of anticipating the client’s questions and objections. Sometimes students believe they should provide only reasons for their recommended solution, but they should also acknowledge and respond to anticipated objections of the reader. Remind students that they will appear more credible if they show that they have researched the issues thoroughly, considered them from all perspectives, and thought carefully about the implications of the preferred solution.

Chapter 7 of the text will help students with critical thinking skills.

3. *Write the document with a particular reader in mind. Check that issues are discussed on a level that the reader can understand. For most documents, it’s better to focus on practical, explicit advice related to the case you are discussing, rather than general accounting theory.*

Unless they have had previous courses in business communication or technical writing, most students will never have thought about the importance of reader analysis. Rather, all their papers will be targeted to the course instructor as the primary reader. If they are to become effective writers, however, they need to think about the needs and interests of different readers and plan their papers accordingly. This criterion of effective writing is particularly important for accountants, since the readers they encounter have a wide variety of interests and expertise in accounting.

Once they start thinking about their readers’ needs, most students can adjust the technical level and style of their documents so that they are appropriate. A bigger challenge for some of them is to write concrete advice for the situation identified in the assignment. The focus of their papers should be on practical, context-specific applications of accounting concepts, rather than abstract generalizations.
4. Write as concisely as possible, given the reader’s needs and the issues to be addressed.

Students may have a hard time believing that they will be rewarded for concise writing, because many of them have been taught in the past that longer papers get better grades. They are used to writing papers that must have a minimum number of pages in order to be acceptable, and many of them will pad their papers to get this minimum length. Of course, instructors who assign papers of a certain minimum length intend that the papers be thoroughly researched, in-depth discussions rather than hurried, superficial treatments. But the students often interpret this requirement to mean that more is better.

We may have better luck teaching our students to be concise if we require papers to be under a certain maximum length. Then they’ll be forced to say what is really important without excess words, sentences, or pages.

5. Develop a style that is clear and readable. Choose words that the reader will understand, and construct sentences that convey your meaning with precision and clarity.

One way to help students write with clarity is to remind them that effective business writing is simple and direct: relatively short (but not choppy) sentences and word choices that are as familiar as possible, given the need to write with precision. This advice will help those students who believe that writing should be composed of long, complex sentences and esoteric vocabulary. It will also be a corrective for those older, more experienced students who have grown accustomed to the turgid prose style often called “officialese.”

Harder to help is that small group of students whose writing is awkward or unclear because they lack an adequate vocabulary or other basic verbal skills. These are the students who don’t handle language comfortably: word choices are not precise or idiomatic, and sentence structures are not clear and readable.

Causes of these problems are complex and vary from student to student. One possible cause might be that these students have not read sufficiently over their lifetimes and, thus, have not built up a fluency with the language. English may be a second language for some of them, thus causing potential difficulties.

We can’t always identify the causes of students’ serious verbal deficiencies, but we can help them improve. We can give them opportunities to write as often as possible and show them the passages in their papers where they have not used the best word choices or where their sentence structures are awkward or hard to follow. Then we can ask them to revise the weak passages.

Fortunately, most students can learn to write with precision and clarity once they learn the criteria of effective business writing. What they need most is feedback on their writing and sufficient opportunities to write and revise.
Students’ ability to organize a document coherently depends on their previous training in composition and their ability to think logically. If they have trouble with organization, the suggestions in Chapters 2 and 3 of the text should help them progress. Even for those students who understand the principles of organization, two qualities of business writing may present challenges.

First, paragraphs in business writing are typically shorter than the paragraphs in other types of prose. In composition classes, for example, students may have been encouraged to write paragraphs of up to 150 words. In business writing, the recommended length for paragraphs is generally a maximum of four or five sentences.

The other problem students may have with the organization of business documents is learning to write with a deductive arrangement of ideas. With a deductive organization, conclusions and main ideas are stated first, followed by the support. Thus, we encourage students to summarize their conclusions near the beginning of their documents, to begin each section of a document with a statement of the main idea being developed, and to begin each paragraph with a strong topic sentence.

Most students will have learned the principles of paragraph organization, including the use of topic sentences. Yet even the best writers may have trouble with an overall deductive organization of a document: stating the conclusions before the support. Most students want to take their readers through the same inductive process of gathering and analyzing data that they went through to derive the conclusions. Thus, they may write introductions like this one:

This memo will compare LIFO and FIFO and then identify the inventory flow assumption that is best for your company.

The readers of this memo might not learn what the writer recommends until the last part of the paper. A better statement might be something like this:

While both LIFO and FIFO offer certain advantages, the nature of your inventory makes FIFO the better choice for your company.

One way to help students write deductively is to insist that they summarize their conclusions or main ideas at the beginning of the document, in the introduction or executive summary, for example.

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3We have used the terms “deductive” and “inductive” here in a rhetorical sense, which at times may appear to be inconsistent with the way these terms are used in philosophy and empirical research. By “deductive” we mean simply that conclusions are given first, followed by the support. With an inductive structure, on the other hand, conclusions are stated after a discussion of the analysis.
7. Revise the document so that it is polished and professional. It should be free of all spelling errors and typos; grammatical errors should not detract from the message.

When some people talk about “effective writing,” all they have in mind is correct grammar and mechanics: “good English.” But effectively written documents involve a number of dimensions. In the summary of effective writing criteria we are discussing here, correct grammar and mechanics appear in only one of seven guidelines.

We realize that students must write with Standard English if they are to be successful in the accounting profession. Glaring grammatical, mechanical, or typographical errors make the writer seem either poorly educated or careless. Yet some accounting instructors may feel unsure about evaluating students’ papers for Standard English usage.

How to evaluate students’ papers and help them overcome their writing deficiencies will be discussed further in later sections of this manual. But for now, let’s emphasize one important point: grammatical, mechanical, and typographical errors should not distract the reader. When you read your students’ papers, you shouldn’t be distracted. If a word or passage bothers you, underline it or make a note in the margin. You don’t necessarily have to identify the nature of the error, but if it interferes with receiving the message, then the writer needs to know. Later, when the paper is revised, the writer can work on the troubling word or passage.

The evaluation of grammatical usage errors according to their distraction potential has been the subject of research in business communication. One study suggests that some grammatical errors are more distracting than others, and that our emphasis should be on the errors that seriously interfere with reading.4

This finding shows why accounting instructors make good evaluators of students’ English usage: If a troubling word or passage bothers you, mark it on the student’s paper. If you don’t think the problem is particularly distracting, then it’s probably not important enough to worry about.

By definition, Standard English consists of the usages that educated readers find acceptable. Accounting instructors are educated readers, so they’re fully qualified to decide whether their students’ writing is acceptable.

Let’s turn now to a fuller discussion of how to evaluate students’ papers.

EVALUATING STUDENTS’ PAPERS

The next few pages first discuss some basic approaches to evaluating students’ writing and then look at two specific scoring methodologies you can use with your classes.

Evaluation Strategies

Evaluations of students’ papers can be a way to help them improve their writing. When you evaluate their papers, keep these general guidelines in mind.

*Use the criteria of effective business writing as the basis of your evaluation.* Keeping these criteria in mind will help you give your students constructive suggestions for improving their writing: what they do well and where they need to improve. Moreover, if they know in advance what criteria you’ll use as the basis of your evaluations, they’ll be much more likely to write in the desired way.

*Use your evaluations as a way to help students learn.* Evaluating students’ papers can help them improve their writing if we regard evaluation as more than marking mistakes and taking off points. We’ll help students learn if we identify their strengths as well as their weaknesses and give them opportunities to revise their writing to make it more effective.

*Comment constructively.* Comment when students do something well. Research in educational psychology has shown conclusively that most students learn best when they are given more positive than negative feedback. In other words, they need to know when they do something right.

As a practical matter, it’s often easier to identify students’ errors than to identify what they do reasonably well. It’s tempting to say, “If I don’t mark it wrong, you can assume it’s okay.” But students need positive feedback for at least two reasons. First, they may not realize that something they’re doing is the correct way. Identifying their strengths helps to ensure that they continue writing in that way. Moreover, when we praise students for what they do well, we may give them the courage and self-esteem they need to work on areas where they’re weak.

When you evaluate a student’s paper, identify several specific passages for comment. For example, you might identify a well-expressed idea, good example, or well-organized paragraph. You might also mark passages that can be improved: an awkward or unclear sentence, a paragraph that is hard to follow, or a poor choice of words. You can also comment on qualities of the paper as a whole. For example, you could praise a paper for being concise or readable, or you might suggest that the writer use a computer to check for spelling or typographical errors.

*Encourage revisions.* Another way to help students improve their writing is to give them opportunities to revise. When students don’t write as well as we think they are capable of writing, we’ll help them learn if we ask them to revise their papers according to the suggestions we’ve made in the margins. These suggestions would, of course, be in line with the criteria of effective business writing.

Revisions can be handled several ways. If time permits, you might review students’ papers while they are still in the draft stages. The students would then revise their papers according to your suggestions as they prepare the final draft. If you have small classes, you might review all
the drafts, but a more practical plan for large classes would be to focus your attention on the students with the greatest problems.

Alternatively, you could ask for a revision of certain papers after you have evaluated a set of final drafts. You could ask students to revise if their papers are clearly substandard, or if the students would otherwise benefit from rewriting. For example, you might ask that a very wordy paper be revised even though the paper is otherwise satisfactory.

Students will probably not resent revising their papers if they see that their grades will improve from extra effort. When we evaluate a set of final drafts, often we will mark the papers as A, B, C, or “Revise.” Papers that would receive less than a C receive no grade at all; these are the ones that must be revised. If the revised paper shows a serious effort at improvement, then the writer can receive up to a C. In this way, grades on their papers may help students’ course grades, but they’ll have to work hard to write acceptable papers.

*Assign several short papers.* Another way to help students build their writing skills incrementally is to assign several short papers during the term, rather than one long one. You might assign three or four two-page papers due at intervals during the term, instead of one ten-to twenty-page paper due at the end.

When students write several papers, they can learn from mistakes made earlier, primarily by studying your comments and suggestions. They also improve their writing skills by repeated practice of the principles taught in *Effective Writing*.

*Keep a balance between high standards and realistic expectations.* Maintaining high standards of performance at the same time we’re realistic about our expectations might seem to be a contradiction. Actually, the two approaches are complementary.

On the one hand, it seems to be most students’ nature to want to do as little as possible to get by, whether “getting by” to an individual means passing or making an A. Therefore, if we insist on high standards of performance, we encourage students to do better than the minimum. High standards help students stretch their customary levels of performance.

To illustrate how this approach works, think about your students’ habits of reading and following directions carefully. If your students are like most of ours, they tend to scan hurriedly or even ignore handouts that give instructions for an assignment. They may remember the main points but overlook the details, such as a request that they double space their papers and staple them together. They also tend to listen haphazardly to oral directions given in class.

Insisting that students follow directions may seem petty. But it illustrates one application of high standards. All students are *capable* of following instructions, once they acquire the habit of careful listening, reading, and attention to detail. Of course, if, after the careful reading of an assignment, the students are confused about the instructions or otherwise have a question, we would encourage them to ask for clarification.
On the other hand, few students are capable of writing flawlessly, just as most aren't capable of working all their assigned accounting problems correctly. To expect more of them than they are able to do is to invite frustration for both them and us.

A realistic goal for us and our students is that they improve as much as possible in their writing as they work on our assignments. How well they learn to write depends on many factors, including how well they wrote to start with, and how hard they work to improve.

The discussion of evaluation so far has stressed basic strategies and underlying philosophies of writing evaluation. We turn now to specific ways to score students’ papers.

Scoring Methodologies

Two methods of scoring are particularly useful for evaluating papers for accounting courses: scoring by means of an analytic scale and general impression (or holistic) scoring. Research has shown both methods to be reliable.\(^5\)

*Analytic Scale.* To score papers with an analytic scale, you first decide on the criteria you want to evaluate for each paper, including both the accounting content and the quality of the writing. Then, using a Likert scale, you assign a score for each criterion; the score for the entire paper is the sum of the individual scores.

The analytic scale can be set up in a variety of ways. Page 114 shows a sample scale based on the criteria of effective writing discussed earlier and summarized in Figure 1–2 in the text.

It would be possible to weight the criteria unevenly. For example, you might weight the first criterion (correct and complete accounting content) more heavily than the others. Page 115 gives an example of this kind of scale.

Advantages of scoring with an analytic scale are that students can see exactly where their papers are strong and where they need to improve. They will thus understand why they received a certain grade on a paper. Students may also perceive analytic scoring as more objective than general impression scoring, which is discussed below.

Disadvantages of analytic scoring are that the total paper may be worth more (or less) than the sum of its parts. For example, a paper may have accurate and complete accounting content; it may even be concise and well organized—but terrible grammatical and mechanical errors may so detract from the paper that its overall quality would be unsatisfactory. Analytic scoring does not allow for this possibility, unlike general impression scoring.

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\(^5\)See, for example, Lynn Winters, “The Effects of Differing Response Criteria on the Assessment of Writing Competence” (Los Angeles: University of California, 1978).
Another disadvantage of analytic scoring may be that for some students scores on individual qualities of a paper may provide too much negative feedback. Earlier we discussed the advantages of limiting negative comments.

General impression scoring. An alternative to analytic scoring is general impression scoring, often called holistic scoring. With this method, a paper is given one score based on the overall impression it makes on the reader. Both the accounting content and the quality of the writing are taken into account. The paper is evaluated as a whole—thus the term “holistic” scoring.

To evaluate a set of papers using this approach, you would read through a set of papers, making marginal comments and suggestions as you read. You would then sort the papers into stacks according to their overall quality: one stack of the best papers, one for the worst, and one or more stacks in between. The stack a given paper is put in determines its score.

General impression scoring allows for the possibility that the quality of a paper taken as a whole may differ from the quality of its individual characteristics—in other words, the whole may not equal the sum of its parts.

This method of scoring can also reflect the relationship between a paper’s content and the quality of the writing: how well a paper is written depends to a high degree on how well the writer understands what is being discussed. Thus the evaluations of accounting content and effective writing overlap. General impression scoring allows for this relationship.

General impression scoring also works well with an evaluation strategy that emphasizes positive rather than negative feedback. To use this strategy, you could stack the papers into four piles: A papers, B papers, C papers, and papers to be revised.

Pages 116–117 provide two versions of a cover sheet you can use with general impression scoring. As an alternative, you can write these comments directly on the paper.

A disadvantage of general impression scoring is that students may perceive it to be too subjective. In reality, however, research shows this method to be close to analytic scoring in reliability.

In summary, the choice between analytic and general impression scoring is a matter of personal preference. There are some tradeoffs in choosing between them, but both scoring methods are suitable for evaluating papers written for accounting classes.

HELPING STUDENTS IMPROVE

Earlier sections of this manual have already discussed several ways to help students improve their writing skills. Here’s a summary:
1. Comment on students’ writing strengths, and give constructive suggestions for improvement. Praise reinforces what students do well and gives them the self-confidence they need to improve.

2. As you evaluate students’ papers, focus on the seven criteria of effective writing summarized in Figure 1–2.

3. Give students opportunities to revise their writing.

4. Assign several short papers during a quarter so that students can build their skills incrementally.

5. Offer to review working drafts of students’ papers, as time permits.

6. Keep a balance between high standards and realistic expectations.

In the remainder of this section we present some additional ways to help your students improve their writing.

Assign chapters in Effective Writing. At the beginning of the term, assign the first eight chapters, which provide basic instruction for all documents. Then ask students to study additional chapters according to the type of documents you want them to work on, such as memos or reports.

Provide classroom instruction as time permits. Give your students the guidance they need to complete your writing assignments. You might go over with them the criteria for effective writing, emphasizing qualities with which they may not have had experience, such as reader analysis. In addition to explaining each writing assignment, offer to discuss any questions or problems that arise as they work on the assignment.

To help you with classroom instruction, Part V of this manual contains masters you can use to make overhead transparencies, slides, and handouts.

Finally, after you’ve graded a set of papers you might copy and distribute models of good papers written by members of the class (with their prior permission, of course). Discuss the strengths of the models—why you think they are effective. You can also use parts of different papers to illustrate effective writing strategies, such as a good introduction or document design.

Provide handouts. In addition to models of good papers, you can give your students other handouts that will help them write well. Part V of this manual contains masters you can duplicate to distribute. The chapter commentaries suggest some of the ways you can use these handouts to accompany assigned readings and writing projects.

Have students critique each other’s papers (peer reviews). With peer reviews, students exchange papers, review them carefully, and then comment on the papers’ strengths and needed
improvements. This activity can be done either in class, perhaps in groups of three or four students, or it can be done out of class in teams of two.

Students gain useful experience when their writing is reviewed by a colleague. This is good preparation for future employment, since supervisors frequently review the writing of entry-level accountants and send it back to be revised. Moreover, in critiquing the writing of others, students will learn to read their own papers more carefully with an eye toward effective revision.

Another advantage of peer reviews is that they offer students a chance to improve their interpersonal skills. When they discuss the strengths and weaknesses of another student’s paper, they need to be both honest and tactful. Students hearing feedback on their papers should, in turn, be open to suggestions, rather than defensive.

Students will think that the main advantage of peer reviews is that the grades they receive on their papers may improve. In order for this process to be most effective, poor writers should not critique each other’s papers. Obviously, some students will benefit more than others in this process, according to the effectiveness of the critique they receive. For this reason, it is better for students to work in groups of three or four so that each person has a better chance of receiving a helpful review. A handout that gives detailed instructions and guidelines for the peer review process is provided on pages 109–113 of this manual. Peer reviews are also discussed further beginning on page 24.

If your school has an English clinic or writing lab, ask students with serious problems to get extra help. Many colleges and universities now have these clinics or labs to help students who are not currently enrolled in an English course. Such a facility should be especially helpful to those students who have difficulty organizing their papers or writing in Standard English.

Refer students to specific chapters in Effective Writing. When you evaluate an individual student’s writing, you may notice specific writing problems that the student needs to work on. One way to help the student is to recommend that he or she study specific chapters in Effective Writing that address those problems. Chapters covering common problems are shown on the following page:
<table>
<thead>
<tr>
<th>Problem</th>
<th>Chapters</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deciding what to say, planning a paper</td>
<td>Ch. 2</td>
</tr>
<tr>
<td>Writing appropriately for the reader</td>
<td>Ch. 2</td>
</tr>
<tr>
<td>Revising and proofreading</td>
<td>Ch. 2</td>
</tr>
<tr>
<td>Organizing and developing a paper</td>
<td>Chs. 2, 3, 9, 10, 11</td>
</tr>
<tr>
<td>Organizing and developing paragraphs</td>
<td>Ch. 3</td>
</tr>
<tr>
<td>Conciseness</td>
<td>Ch. 4</td>
</tr>
<tr>
<td>Clarity and readability</td>
<td>Chs. 4 and 5</td>
</tr>
<tr>
<td>Standard English, correct grammar</td>
<td>Chs. 4 and 5</td>
</tr>
<tr>
<td>Document design, attractive presentation</td>
<td>Ch. 6</td>
</tr>
<tr>
<td>Critical Thinking</td>
<td>Ch. 7</td>
</tr>
<tr>
<td>Accounting research, source documentation</td>
<td>Ch. 8</td>
</tr>
</tbody>
</table>

You will also find other topics listed in the index of Effective Writing.
PART II

COMMUNICATION INSTRUCTION INTEGRATED INTO AN ACCOUNTING COURSE

- Writing Assignments
- Oral Communication Skills
- Interpersonal Skills
- Assigning Chapters in *Effective Writing*
COMMUNICATION INSTRUCTION INTEGRATED INTO AN ACCOUNTING COURSE

An earlier section mentioned one advantage of teaching communication skills within the accounting curriculum: writing with precision and clarity about accounting topics can best be taught within the context of an accounting course. In fact, only an instructor who is also an accounting professional would likely see the flaw in this sentence:

The Federal Accounting Standards Board (FASB) issues official pronouncements on accounting topics.

Including writing assignments in accounting courses helps students to write with precision about accounting and offers other advantages as well. For one thing, asking students to explain a concept in writing is one way of teaching that concept. Looked at another way, writing about a topic may show both the teacher and the student whether the material has been mastered. If a student cannot explain a concept clearly in writing, the chances are good that the concept should be retaught or restudied.

Writing assignments, then, are a way to teach accounting: another pedagogical tool that you can use to teach students the course content.

This section of the manual will suggest ways you can integrate communication instruction, especially writing instruction, into your accounting courses.

WRITING ASSIGNMENTS

How Much Time Will Writing Assignments Require?

Some people believe that the greatest obstacle to including writing assignments in an accounting course is the time required for these assignments, both the instructor’s time and the students’ time. Indeed, with the proliferation of new accounting standards, many instructors find themselves trying to cover more accounting content within the same number of quarter or semester hours. Also, students must work even harder to master this growing body of material.

We’ve already pointed out that writing assignments are a way to teach students accounting. Writing assignments may in fact enable you to cover more material within the time allotted to a course. Some instructors assign papers based on chapters that are not covered extensively in
class or through other homework assignments. The writing assignments force the students to delve into the chapters on their own before they can write their papers. Writing assignments may thus increase the amount of material that can be covered within a course. Nevertheless, the time needed for writing assignments merits a closer look.

*Time: the students’ point of view.* Accounting courses have always required students to spend considerable time studying the textbook and working homework problems. Writing assignments can be thought of as part of students’ homework and study time.

Perhaps this point is most obvious when the writing assignment is an adaptation of a textbook problem. With this approach, students first solve the problem and then explain their answers in a paper, perhaps a short memo to a hypothetical reader. In a later section we explain how to modify textbook problems so that they can also be used as writing assignments.

*Time: the instructor’s point of view.* The extra time needed by the instructor is primarily for two tasks: designing writing assignments and evaluating students’ papers. You may also decide to work with students individually, perhaps offering to review their working drafts so that they can improve their papers. The time needed to design assignments should not be a serious problem, as the following section will show. Evaluation, however, is another question. The key is to make the assignments short—perhaps a maximum of one to three typed pages. The advantage of short papers, besides faster grading, is that they emphasize the concise, to-the-point writing that is required in most business situations. Moreover, shorter papers may enable you to assign more than one paper per term, so that the students have the opportunity to learn from their mistakes and improve.

In Part I of this manual, several ways to evaluate students’ papers were discussed. General impression scoring is particularly useful because it usually reduces the time needed for grading.

The time needed to work with students individually, especially to critique their working drafts, is a matter of practical considerations. Certainly they benefit from the extra help, but with heavy teaching loads and large classes there just may not be time in the instructor’s work day. Even without this extra help, though, students’ writing will improve if they have the opportunity to practice.

**Writing Assignments in the Syllabus: How Many?**

Deciding how many writing assignments to include in your syllabus is also a function of practical considerations. Ideally, students should write at least three papers per term, although two papers will allow them to learn from the mistakes made in the first paper and to improve in the second.

Space the assignments so that you’ll have time to grade and return one set before students write the next one. If you require the students to revise weak papers, then it’s best to allow a little time for the revision before they begin to work on the next assignment.
Designing Assignments

One way to motivate students is to assign papers that simulate the kinds of documents they will be expected to write on the job. The assignments in *Effective Writing* do this, but you may want to supplement these assignments with some of your own. Here, then, are some suggestions.

1. *Use writing assignments to reinforce and extend what students have learned about accounting.* Cases work well for this approach. Students might be asked to apply accounting principles they’ve been studying to a particular situation.

   One source of these cases is the end-of-chapter materials from an accounting text. Students can analyze the assigned problem and then explain their solutions in a short paper. Other sources for assignments might be your own experience, the cases in CPA review manuals, or cases provided by accounting firms.

2. *Give students practice in writing the kinds of business formats they will encounter on the job.* They might write their papers in the form of a client letter, for example, or a memo to management.

   If you base an assignment on the cases provided by the textbook, CPA review manuals, or other sources, you may need to modify them slightly so the answers can be written in a business format. You will probably need to specify a hypothetical reader, such as a client, creditor, controller, CEO, or partner-in-charge. You can vary the accounting expertise of these hypothetical readers so students gain experience writing on different technical levels. A letter to a partner in a CPA firm, for example, would be written on a more technical level than one to most clients.

3. *Keep assignments short, but assign several during the quarter or semester.* Students improve their writing when they can respond to feedback given on previous assignments.

   You might limit students’ papers to one to three typed pages, double spaced, depending on the complexity of the assignment.

4. *When you make the assignments, stress to students that their papers should demonstrate qualities of effective business writing.* They should take the same care with the assignments that they would take if the papers were actually written on the job.

   To help your students master the kind of writing they will use as professionals, discuss with them the qualities that will make their letters, memos, and reports effective.
Remind them of the qualities of effective writing summarized in Figure 1–2, Tips for the Effective Writer. You can also use these guidelines as the basis for evaluating their papers, as discussed in Part I of this manual.

**ORAL COMMUNICATION SKILLS**

Including oral communication assignments in an accounting course presents another challenge in time allocation, especially since students’ oral presentations will require class time. There are several ways to work around the time limitations.

Here are some suggestions for including oral communication assignments in an accounting course:

1. Provide some initial instruction so that students have guidelines for their presentations. You can assign Chapter 16 of *Effective Writing* and discuss with them some of the most important strategies for preparing and delivering an oral presentation.

2. Require each student to make at least two presentations before the class, so there is opportunity for critique and improvement. Page 121 of this manual provides a master you can reproduce for critiquing the presentations. Page 122 is a different form that students can use for peer evaluations.

3. Provide both praise and suggestions for improvement for each student.

4. If possible, videotape the students’ presentations. The students can review the videotape after class to see where they need to improve. If time permits, you can view the tape with the students to discuss strengths and weaknesses of the presentations.

5. If you know of a student who is a particularly good speaker, ask that student to make the first presentation, which will serve as a model to the rest of the class.

The following sections will illustrate assignments you can use for these procedures. These assignments are designed to take up a minimum of class time.

**Informal Presentations: Explaining Assigned Problems**
To accustom students to speaking before the class, ask them to prepare explanations of assigned homework problems. They can then explain the problems to the class, using some of the techniques for effective oral presentations discussed in Chapter 16 of *Effective Writing*.

When you make this assignment, stress the importance of these delivery techniques:

- Maintain good eye contact with the class.
- Speak in a volume, speed, and pitch that everyone will find easy to understand.
- Use visual aids, such as PowerPoint® or a whiteboard.

Practice of these techniques will be good preparation for later presentations, which may be longer and more formal.

**Formal Presentations: The Advantages of Group Projects**

Formal oral presentations can be the culmination of individual or group projects the students work on for most of a term. For a group project, three to five students can work together to analyze and research an accounting problem. They can then work together to write a report and present the results of their research to the class.

A group project has the added advantage of giving the students some practice with interpersonal skills. They will be responsible for dividing responsibilities for the project and working together effectively. Monitor the groups’ progress to make sure that they are working on schedule and that there are no problems that they cannot solve.

Responsibilities for the actual oral presentation, like the research and analysis for the project, can be divided among the members of the group. Everyone should have a part in preparing the presentation, and everyone should present some portion of it to the class.

Remind the students that they should practice their presentation together before they speak before the class, and they should critique each other’s delivery and content so that the group effort is as polished as possible.

A group project that was used for an Intermediate Accounting course appears on pages 123–125.  

**INTERPERSONAL SKILLS**

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The discussion of group projects pointed out that these assignments help students improve their interpersonal skills because they give students experience working together cooperatively. The projects will require them to divide duties and then to combine work done individually into a cohesive whole. In addition, the students may also encounter problems in their projects that require group problem solving.

The best way to guide students in these projects so that they develop the interpersonal skills they need is to monitor the progress of the group, discussing with them problems they encounter and ways they might solve those problems. It will usually be sufficient to meet with each group together only once or twice. In the case of problems with an individual student, of course, an individual conference may be necessary.

The remainder of this section presents another activity that helps students improve their interpersonal skills, at the same time it improves their writing: peer reviews of the papers.

Peer Reviews of Students’ Papers

Pages 109–113 contain a handout you can use with your classes for a peer review of a writing assignment. This handout explains the peer review process in detail, suggests guidelines the students can use for their reviews, and provides the forms needed for the assignment.

When students review the writing done by other members of the class, they learn a number of helpful skills. They learn to read carefully and to edit the writing done by another person. This practice of careful reading and review should carry over into the editing and revising of their own writing.

Students also improve their interpersonal skills when they participate in peer reviews, because they learn to give and receive constructive criticism with tact and mutual respect. To foster these qualities, stress these guidelines when you assign a peer review:

1. Students should submit their best work to their classmates for review. Hasty, incomplete papers waste the reviewers’ time and prevent the writer from receiving full benefit of the review process.

2. Students should regard the reviews as a responsibility that merits their best work. They should follow the directions in the handout and allow plenty of time to do a good job.

3. Encourage your students to make honest, helpful comments about the papers they review. (Some may be afraid to hurt the writer’s feelings. A review with nothing but praise will not help the writer improve the paper.)

The directions for the reviews ask the reviewer to note strengths as well as weaknesses of the papers. This combination of praise and suggestions for improvement should make it easier for the reviewers to be honest.
4. Encourage writers to be open to suggestions for improving their papers, rather than
defensive. However, they are finally responsible for their own papers; they don’t
have to follow the reviewers’ suggestions if they disagree.

5. Students appreciate a few minutes of class time to discuss the papers they have
reviewed, especially the chance to explain their suggestions for improvement. Ten or
fifteen minutes should be enough time for this discussion.

ASSIGNING CHAPTERS IN EFFECTIVE WRITING

Assigning chapters in *Effective Writing* will help your students as they work on writing
assignments for your class. Here is a suggested schedule of reading assignments:

At the Beginning of the Term:

Assign the first eight chapters, which will give students the background they need for all the
assignments. Depending on their background in English and other writing classes, some of this
material will be review; other material will present concepts and strategies with which they may
be unfamiliar.

Encourage students to study all these eight chapters carefully, but to spend the most time on
the unfamiliar material. Chapters 3, 4, 5, and 7 have self-testing exercises with answers that will
enable the students to check their mastery of those chapters.

Chapters for Particular Writing Assignments:

When you make a specific writing assignment, assign the chapter in *Effective Writing* that
gives directions for the kind of document the students will be preparing. For example, if your
assignment calls for a memo, ask the students to study Chapter 10, “Memos.”

Stress to the students that they are still responsible for the material assigned earlier in
Chapters 1 through 8. For example, you would expect them to understand reader analysis, as
discussed in Chapter 2, and effective style, as discussed in Chapter 4.

Part III of this manual contains commentaries for the chapters in *Effective Writing*. Included
are teaching suggestions, solutions to exercises, and lists of handouts and transparency or slide
masters that you can use with your classes.
PART III

ACCOUNTING COMMUNICATION COURSES

• Planning the Course
• Planning Classroom Activities
• Inviting Guest Speakers to Your Class
• Writing with Precision About Accounting
• Course Outline
ACCOUNTING COMMUNICATION COURSES

Some schools offer courses in communication that are tailored for accounting majors. These courses may be offered within the accounting department, or they may be special sections of business communication or English courses. They also may vary in terms of the number of credit hours they carry, the level at which they’re taught, and whether they’re taught by accounting faculty or someone from another department, such as business communication or English.

This section will offer suggestions to those instructors who teach courses in accounting communication. The suggestions should be adaptable to a number of course formats.

PLANNING THE COURSE

The number of assignments in an accounting communication course and the time available for classroom activities will vary from one school to another. Nevertheless, the course outline found on pages 31-32 should suggest a possible structure that you can adapt for your own particular course. It will provide an idea of the kinds of papers and presentations you can assign, as well as class activities and reading assignments from Effective Writing.

PLANNING CLASSROOM ACTIVITIES

Students react well when a class period has a variety of activities and teaching strategies. During a 50-minute period you might lecture and explain assignments for 15 or 20 minutes, and then plan a group activity or revision exercise, with discussion, for the remainder of the class time.

Here are some examples of activities that students will enjoy doing in class:

1. Critiques of documents written by other people, such as material you have in your files or published material. You can lead the class in a discussion of how these documents are effective and how they could be improved.

2. Revisions of sentences or documents. Students can work in groups or individually on the revisions, and then share their results in class discussions.
3. Peer reviews of each other’s writing. This activity works well in groups of two to four students.

4. Group projects. A group of three of four students might plan the content for a paper, and then present their outline to the class for critiquing, using visual aids.

INVITING GUEST SPEAKERS TO YOUR CLASS

One advantage of teaching an accounting communication course is that you will have enough class time to invite guest speakers to class. Accounting professionals, especially recent graduates of your school’s accounting program, will provide convincing evidence of the importance of good communication skills. These speakers can also tell the students about the types of documents written in practice and the kind of writing needed in the business world.

Some accounting firms may provide you with additional support, such as programs on communication that they would be willing to present to your class. They might also be able to provide you with typical scenarios and even cases that could provide the basis of your assignments.

WRITING WITH PRECISION ABOUT ACCOUNTING

Accounting students must learn to write and speak with precision about accounting subject matter. This need leads to one of the biggest challenges in a communication course that is taught separately from other accounting courses: designing assignments that give students feedback on the precision with which they discuss accounting subjects.

If the communication instructor is also an accountant, the instructor will be able to give feedback on content. Nonaccounting faculty can also design their communication courses so that accounting students learn to write with precision about accounting. Here are two suggestions:

1. Work closely with instructors of other accounting courses that students are currently enrolled in. Some of the papers you assign might fulfill requirements for both your course and an accounting content course. With this arrangement, the papers will be evaluated by two instructors: you will focus mainly on the effectiveness of the writing, and the other instructor will focus mainly on the accounting content. Naturally, as discussed in Part I of this manual, the two evaluations will overlap.

2. If your school will support you in this, consider team teaching the communication course with an accounting instructor. In schools that have graduate programs, team
teaching might work with a graduate teaching assistant who could review the papers for technical precision.

The following is a course outline that suggests assignments and class activities for a course in accounting communications.

COURSE OUTLINE

Assignment 1: Formal report (An exercise from Chapter 11)

Note: This assignment must be made early in the term to allow the students sufficient time to research and prepare the report. This course outline provides for presentation of the report during the final session.

Assign Chapters 7, 8 and 11 in Effective Writing.

Assignment 2: Office memos

Assign Chapters 1, 2, and 10 in Effective Writing.

Supplement class discussion with some of the exercises in Chapters 1 and 2.

Assignment 3: Letters

Assign Chapters 9 and 4 (first half) in Effective Writing.

Discuss the first part of Chapter 4, and have the students work corresponding exercises. Their letters should reflect the principles of effective style covered in these exercises.

Assignment 4: Letter – Technical Topic

Assign Chapters 6-8, and the remainder of Chapter 4 in Effective Writing.

Reassign Chapter 9.

Discuss the remainder of Chapter 4, and have students work on corresponding exercises. Also discuss Chapter 6.
Assignment 5: Memo – Technical Topic

Assign Chapters 5 and 10 in *Effective Writing*. Supplement class discussion with exercises in Chapter 5.

Assignment 6: Essays and discussion questions

Assign Chapter 3 and Chapter 13 in *Effective Writing*.

Supplement class discussion with exercises from Chapters 3 and 13.

Assignment 7: Informal Oral Presentation

Assign Chapter 16 in *Effective Writing*.

Use this presentation, and the other exercises you assign, as a preparation for the formal oral report given for Assignment 8.

Assignment 8: Formal Oral Presentation (Based on the formal written report in Assignment 1)

Reassign Chapter 16 in *Effective Writing*. 
CHAPTER 1 ACCOUNTANTS AS COMMUNICATORS

Chapter Objectives

The objectives of this chapter are to

• Convince accounting students that communication skills are essential to the successful practice of accounting.

• Introduce the qualities of effective writing for business: coherence, clarity, and conciseness.

• Reassure students that they can become good writers.

• Show the interaction between writing, reading, listening, and speaking.

• Show how writing can help with problem solving.

• Introduce critical thinking skills.

• Show how ethical considerations may relate to accounting communication.

Teaching Tips

To reinforce the concepts covered in this chapter, you can

• Invite guest speakers to your class to discuss the importance of communication skills to an accounting career. Well-established, successful professionals would make good speakers, as would recent graduates of your school’s accounting program.

• Collect articles and stories that relate the importance of effective communication to business. Anecdotes that you hear from people in practice, as well as published information, will emphasize to your students the importance of the communication skills they will be developing.

Writing is a means of mastering new concepts and defining material that is not yet clearly understood. To encourage your students to use writing in this way, try these activities:
• After you have assigned a portion of a chapter to your students to study, or after you have lectured on this material, ask the students to summarize the main ideas presented in the assigned material. They should be able to summarize each main idea in one or two clear, coherent sentences.

The first few times you assign this activity, have members of the class share what they have written. If students’ summaries differ significantly, you may be able to generate a class discussion that will reach a consensus. As an alternative, you might have the students work on their summaries in groups of three or four students. Then a spokesperson for the group could present the summary to the class.

This activity will work for assigned material from *Effective Writing* or material from another textbook.

• If your students are having trouble understanding the assigned material, ask them to formulate questions that will pinpoint where they need help. These questions should force them to analyze the assigned material carefully; the questions will also suggest what you should emphasize in class.

**Troubleshooting**

You may encounter these potential problems with the material presented in this chapter:

• Some students may not want to believe that they will personally need good communication skills. We have heard this argument: “I don’t have to worry about how well a document is written; my secretary will take care of that.”

Hearing directly from practitioners of their own need for good communication skills should help students overcome this misconception.

• Some students may have considerable anxiety about their communication skills that you will want to help them overcome. Part I of this manual suggests ways to reassure students about their potential to become effective communicators.

**Master To Use With This Chapter**

Effective Writing for Accountants Page 95

**Answers to Exercises**

Exercises 1–1 through 1–13

Self-explanatory—answers will vary.
CHAPTER 2  THE WRITING PROCESS:  AN OVERVIEW

Chapter Objectives

The objectives of this chapter are to

• Teach the act of writing as a process, rather than a product.

• Show the value of planning a document before writing it, including critical thinking about the accounting issues.

• Stress the importance of writing that is appropriate for the reader.

• Present several techniques for generating and organizing ideas.

• Stress the importance of revision and proofreading.

• Suggest ways to overcome writing anxiety.

Teaching Tips

To reinforce the concepts covered in this chapter, you can

• Discuss with your class planning considerations for the papers you assign. After they have had a chance to study an assignment, you can lead them in a discussion of the paper’s purpose and the needs and interests of the reader. You can also lead a discussion of how to think critically about the accounting issues.

• Demonstrate in class how brainstorming works. Suggest a topic, and then write the students’ ideas on the board or an overhead transparency. Then show them how to evaluate the ideas generated and group them into a workable outline.

• Encourage your students to allow sufficient time for the writing process. Ask to see their working drafts several days before the final papers are due.
• Use peer reviews of the students’ papers to foster students’ editing and revision skills.

• Give students opportunities to write within a time constraint to help them cope with writing under pressure. Discussion questions on an exam provide excellent opportunities for them to practice. (Chapters 3 and 13 of *Effective Writing* discuss how to organize the answers to essay questions on both academic and professional exams.)

**Troubleshooting**

You may encounter these potential problems with the material presented in this chapter:

• The concept of reader analysis will likely be a novel idea for many students unless they have had previous courses in business communication or technical writing.

  Discuss with the students the importance of targeting the document to the reader. For a given assignment, you can ask them to consider the reader’s concerns, needs, expectations, technical knowledge of the topic, and familiarity with the situation of the case.

• Some students may not realize the importance of considering accounting issues from different points of view. They may believe that in order to be persuasive they should ignore possible solutions to accounting problems that differ from the solution they recommended.

  You can remind them that they will gain credibility if they show that they have considered the pros and cons of different solutions.

• Some students resist budgeting enough time for the writing process; they leave the paper until the night before it’s due.

  If you check for working drafts several days before the papers are due, students will be forced to work on them early.

• A related problem is students’ reluctance to devote enough time to proofreading and revision.

  They will realize the value of careful revision and proofreading if you hold them accountable for the quality of their final drafts.
• The peer reviews can cause several potential problems:

1. The draft given to the reviewer doesn’t represent the writer’s best effort; instead, it’s a rush job just to meet the requirements of the assignment.

   Discuss with the students how they can benefit from the peer review if they give the reviewer a draft that represents their best work.

2. Reviewers are reluctant to give honest criticism.

   Emphasize how an honest critique can help the writer submit a better paper (and get a higher grade).

3. Writers are defensive about the criticism they receive.

   Remind the writers that they make the final decisions about their own papers; however, an open mind about the suggestions may lead to a better paper.

Masters to Use with This Chapter

These masters will provide useful handouts or slides for teaching this chapter:

Effective Writing for Accountants  Page 95
The Writing Process  Page 96
Planning a Paper  Page 97
Audience Analysis  Page 98
Peer Review Process  Pages 109-113
Answers to Exercises

Exercise 2–1

1. Strengths:

   • Refers to previous correspondence
   • Proposes a specific solution to the problem

Weaknesses (in addition to obvious spelling typos and grammatical errors) include these:

   • Lack of a date, specific name for correspondent
   • Paragraph 1: Wordy; clichés
   • Paragraph 2: Wordy; should specify main idea of letter; no need for apology.
   • Paragraph 3: Inconsistencies of verb tenses, incoherent
   • Paragraph 4: Obscure (inappropriate for audience)
   • Paragraph 5: Self-important, irrelevant
   • Paragraph 6: Incoherent. Recommendation should have appeared near the beginning of the letter.
   • Paragraph 7: Out-of-date convention. Eliminate this paragraph.

2. A more effective version of the letter appears on the next page:
November 10, 2014

Ms. Georgia Brumell
Corner Dress Shop
123 Anyother Street
Anytown, US 12345

Dear Ms. Brumell:

We have received your recent request for advice on your holdings in Nile Water Importers and Babble Interpreters. We recommend that you sell both companies.

We evaluated the possibility of selling your investment in Nile Water Importers and keeping Babble Interpreters. However, selling only the one investment would likely cause a loss of $5,500 to your portfolio, plus sales commissions. If you sell both companies, however, you will receive a $4,400 capital gain from the profits from the sales, thus making this option the best decision.

If you would like to discuss this suggestion further, please give me a call at (800) 666-9999.

Sincerely,

M. Ostley Wrongh

M. Ostley Wrongh

Exercise 2–2 through 2–9

Self-explanatory—answers will vary
FULL DOWNLOAD


FULL DOWNLOAD