

# Cross-Disciplinary Collaboration: Fostering Professional Communication Skills in a Graduate Accounting Certificate Program

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**Abstract:** For decades, scholars and working professionals have known that accountants struggle with communication. Experts agree that integrating communication pedagogy into accounting courses is the most effective way of addressing this problem, but an integrated approach is not always possible. In this programmatic and pedagogical article, we address this issue by reporting on the developments of a professional communication course as part of a summer graduate accounting certificate program. The article discusses university-industry collaboration, as well as collaboration between the Sellinger School of Business and the Writing Department at Loyola University Maryland. The article also outlines the pilot stage assignment-based assessment of student work.<sup>[1]</sup>

*On the first day of class, I asked my students why they became accountants. One student quickly raised his hand and said, "Because I hate to write. I stink at it. But numbers come naturally to me."*

— From the Professional Communication in Accounting graduate course

## Introduction

Business and accounting programs are under increasing pressure to provide students with an education that will help them excel in a competitive workplace. But while accounting pedagogy has become more specialized, some of the most essential workplace skills—communication, leadership, and technological expertise—are often neglected. This neglect can be attributed to the demands of adding discipline-specific topics to the curriculum, including coverage of Sarbanes-Oxley<sup>[2]</sup> and forensic accounting. When accounting programs increase coursework in discipline-specific topics, they are often forced to decrease coursework in communication, leadership, and technology, even though proficiency in these areas fosters workplace success (Sharifi, McCombs, Fraser, & McCabe, 2009).

To address this issue, scholars have argued that accounting students need more skills used in, but not exclusively owned by, the liberal arts (Sharifi, McCombs, Fraser, & McCabe, 2009; Willits, 2010). Research findings and workplace feedback support this position and the need for instruction in other areas often taught in the Humanities, such as teamwork, problem solving, and project management (Vik, 2007; Sharifi, McCombs, Fraser, & McCabe, 2009; Gray, 2010; Jones, 2011). Of course, these

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areas can be covered in non-liberal arts courses, but scholars argue that these skills should be integrated into accounting pedagogy (MonPere McIsaac & Sepe, 1996; Riordan, Riordan, & Sullivan, 2000; Jameson, 2006; Vik, 2007; Ramsey 2007). Professional organizations like the American Institute of CPAs (AICPA) and the U.S. Securities and Exchange Commission (SEC) have come to similar conclusions. They found that deficient skills in these areas, particularly communication, affect accountants' success and negatively impact workplace stakeholders (SEC, 1998; AICPA, 2011). In response to these and other findings, the SEC and AICPA recommended an increase in skills often covered in the liberal arts (SEC, 1998; AICPA, 2011).

While it is usually the goal to teach accounting through an integrated approach that includes communication, leadership, and technological expertise, it may not be possible for all programs to do so. Some institutions have responded to these challenges by implementing robust WAC programs and integrated instruction where these skills are taught within accountancy. These approaches have worked well for some institutions because, as research shows, skills taught in separate Humanities courses do not transfer easily to discipline-specific courses (Bergmann & Zepernick, 2007; Beaufort, 2007; Driscoll, 2011). Other schools, like our institution, Loyola University Maryland, have tried WAC programs and integrated approaches with some success but are now faced with circumstances where continuing these efforts is not possible. Therefore, different solutions are needed.

In this article, we provide a model of ongoing cross-disciplinary collaboration that integrates instruction in oral and written communication, leadership, and technology into accounting curricula by adding a professional communication course to a summer graduate accounting certificate program. This article builds on scholarship from Sharifi, McCombs, Fraser, and McCabe (2009) who also developed communication material for a graduate accounting course. Specifically, we took as a model their competency-based approach, which includes "a broader based curriculum to include skills development as well as knowledge acquisition" (p. 184). These skills and knowledge acquisition include AICPA's competencies, functional and personal competencies, as well as "broad business perspectives" that use small team and large group work to complete a capstone project with an external audience (p. 185). Due to time constraints, we could not integrate an empirical assessment model like the one used by Sharifi, McCombs, Fraser, and McCabe. However, we did use robust course-embedded measures to track outcomes of student work and the course overall. We extend Sharifi, McCombs, Fraser, and McCabe's work by discussing our collaboration with industry and our integration of rhetorical and empirical principles into a graduate professional communication course that follows a WID approach; this approach differs from previous WAC efforts at our institution.

Our purpose is to report on our efforts to introduce communication pedagogy into accountancy so that this work might be replicated in other contexts. For instance, our model might be adjusted to other accounting programs where an integrated approach is not possible. Also, our model might serve as a framework for other disciplines, such as engineering and chemistry, where curricula are overcrowded.

We should say at the outset that our goal is not to offer solutions to the problem of disciplinary faculty being unable (or unwilling) to teach communication, and we are not addressing crowded undergraduate curricula. Rather, we seek to provide an alternative for administrators and faculty members who face situations where they are unable to integrate more communication, leadership, and technology pedagogy into undergraduate accounting courses. We recognize that WAC/WID experts recommend teaching these skills as part of subject knowledge: "The concept of writing to learn—as opposed to learning to write" (MonPere McIsaac & Sepe, 1996, p. 516; Riordan, Riordan, & Sullivan, 2000; Tuleja & Greenhalgh, 2008). However, when administrators are faced with situations (like ours) where that is not possible, they should still be able to meet student needs.

Grounded in our pilot stage assignments-based assessment, and our professional experience, we suggest that the program and course discussed below can help students learn communication, leadership, and technological skills. We also argue that when replicating this type of curriculum, programmatic and pedagogical decisions should be informed by cross-disciplinary scholarship and academy-industry collaboration. Lastly, we assert that the type of collaboration we describe is timely due to a required increase in credit hour requirements for CPAs.

## Literature Review

Scholars and workplace practitioners have long known that accountants struggle with communication, leadership, and technology (Ramsey, 2007; Lingenfelter & Umansky, 2010; AICPA, 2011). In a review of scholarship, MonPere McIsaac and Sepe (1996) noted that many accounting programs had integrated some sort of communication instruction in response to research from the 1980s (Ingram and Frazier, 1980; May and Arevalo, 1983; Cowan, 1986; and Hirsch and Collins 1988). But MonPere and Sepe also found that graduates still lacked proficiency a decade into these efforts (Mohrweis, 1991, qtd. in MonPere and Sepe).

Even with the publication of the SEC's *A plain English handbook* in 1998 and the implementation of the writing section of the Uniform CPA Exam, accountants still struggled with oral and written communication. For instance in 1999, Stowers and White found that "entry-level professionals need greater preparation to be more effective communicators" (p. 38). More recent studies support the need for communication skills in accounting, and they continue to find that these skills are not adequately covered in undergraduate programs (Borzi & Mills, 2001; Courtis & Zaid, 2002). Despite an increase in pedagogy in accounting communication, leadership, and technology, the latest research finds that working accountants still exhibit deficiencies in these areas (Ramsey, 2007; Lingenfelter & Umansky, 2010; AICPA, 2011). Moreover, the latest research shows that workplace practitioners want better communicators, but they still cannot find them (Jones, 2011). These larger studies align with feedback from our Accounting Advisory Board and accounting firms, which we explain below in the Program Development section.

Literature indicates that existing curricular and pedagogical conditions may contribute to this problem: today, accountants require more instruction in accounting-specific courses to enter the workplace, yet to succeed in the workplace, they still need skills in communication, leadership, and technological expertise (SEC, 1998; AICPA, 2011). However, accounting programs find it difficult to include topics like writing and communication in their undergraduate curricula because they must focus on discipline-specific coursework. Complicating this is the inability or unwillingness of many accounting instructors to incorporate communication or technology pedagogy into their courses even though ample evidence shows that integration is most effective (MonPere McIsaac and Sepe, 1996; Riordan, Riordan, & Sullivan, 2000; Jameson, 2006; Vik, 2007; Ramsey 2007). As MonPere McIsaac and Sepe (1996) noted, the "integrated skills approach" is sometimes limited because business "faculty members see themselves as being responsible to teach accounting, not English" (p. 517). Again, this scholarship mirrors our experiences.

This attitude is not limited to business and accounting, as Paretti (2011) recently noted when she coined the phrase "I don't teach..." as a way of explaining a convenient "division between language and content" in engineering courses (Par. 5). She went on to say that "The phrase provides an escape clause for content experts who do teach students the modes of reasoning and evidence acceptable in their fields" (Par. 5). Paretti astutely highlighted the limitations of the "I don't teach..." approach when she argued "By abstracting themselves from "writing," content faculty divorce knowledge from the epistemological frameworks that underpin that knowledge and the discursive practices by which

it is constructed" (Par. 5). We find some of the same mindset in our past experiences. Business faculty members may recognize the importance of communication, but they are sometimes reluctant to teach it.

Writing in the discipline models that lack institutional support hinder cross-disciplinary collaboration that might address these problems. We found this to be true at our own institution, which has a history of WAC efforts. But when grant funding for the WAC program ran out and administrators who supported these efforts left, integrated communication instruction withered. Our experiences are not unique. Mahin (2008) faced similar challenges when attempting to sustain an interdisciplinary minor in business and the liberal arts and found that once key personnel left, the minor "failed to flourish" (pp. 352-353). Scholarship shows that this type of WAC vulnerability is common (Townsend, 2008). The WAC program at our institution met the first category of requirements that Townsend (2008) presents for success, "strong faculty ownership of the program," but could not fulfill the second category over a sustained period of time: a "strong philosophical and fiscal support from institutional administrators" (pp. 48-49).

To address the "WAC program vulnerability" described by Townsend (2008), some institutions have developed an integrated approach to WID that is departmentally oriented. These programs are more flexible and require less university-wide logistical support, thus increasing departmental buy-in and improving chances for survival. As Anson and Dannels (2009) noted, "Each department generates communication outcomes specific to its discipline and to students' needs, then decides how it will assess those outcomes and what it will do internally to help to achieve them" (Par. 2). But even this model is not invulnerable. Consistent "intervention and support" from communication experts is required, otherwise "departments may not act fully on their outcomes" (Anson & Dannels, 2009, Par. 2). Pamela Flash is doing similar work at the University of Minnesota through the Writing-Enriched Curriculum project, which seeks to "infuse writing throughout that large university's curriculum by engaging each and every department in designing curriculum reform and an evaluation mechanism that fits that particular discipline's epistemology" (Condon & Rutz, 2011, p. 375).

Transfer of communication skills further complicates these issues. Even at liberal arts institutions like Loyola University Maryland, students may not make connections between their Humanities courses and their disciplines. This issue is especially acute in the transfer of writing skills from first-year composition (FYC)—sometimes the only dedicated writing course students take—and other disciplines (Bergmann & Zepernick, 2007; Driscoll, 2011). Research shows that it is even more difficult for students to transfer these skills outside of academe (Anderson, 1999; Beaufort, 2007). This mirrors findings from collaboration with our Accounting Advisory Board, as we detail below. Based on the long-standing and overwhelming amount of data showing the need for better communication skills in accountancy, the AICPA (2011) recently made communication, along with leadership and technology, a part of its "Core Competencies" (p. 18). As we noted above, the challenge is finding the opportunity to teach these topics before accountants enter the workplace.

A change in the credit hour requirement for CPAs provides an answer to this quandary. In 1989, the AICPA membership voted to increase the credit hour requirement for CPAs from 120 to 150 hours. It has taken a number of years to implement this change everywhere, but in 2009, New York state (a top CPA producer) increased its credit requirement to 150 hours. However, most undergraduate accounting degrees still require only 120 credit hours, leaving 30 credit hours unfulfilled toward the 150-credit hour CPA licensure. These 30 credit hours are often satisfied by courses in business-related subjects. However, we argue that these extra credit hours provide an opportunity for administrators and instructors to teach communication, leadership, and technology when an integrated approach is not possible.

## Program Development

### Background

The 150-credit-hour academic requirement for licensure as a CPA is an idea that is more than 40 years old. It surfaced partly as a result of the landmark AICPA-sponsored *Horizons for a Profession* published in 1967, which articulated the conclusions drawn from its fresh examination of a "common body of knowledge" for CPAs. The AICPA members voted for the requirement's adoption in 1988. In the years that followed, most states (included our own, Maryland) have adopted the new credit hour requirement.

One of the problems that the 150-credit hour requirement was intended to address may be stated simply: the accounting profession, unlike many other professions, lodged its education requirements at the undergraduate level. As a result, accounting "majors" used a disproportionate number of academic hours in profession-specific courses at the expense of their liberal education. Accounting programs increased their accounting requirements and decreased the required courses in the other areas, sometimes leaving students with as few as three or four free-electives (which is the case at our institution). As the marketplace became more complex, the profession demanded more discipline-specific knowledge, creating more pressure on the curriculum. By insisting on an additional 30 hours as an entry requirement, the profession provided the framework to close the gap—so long as the extra hours were used to compensate for what was being lost at the undergraduate level.

However, the states generally did not impose requirements on how the additional 30 hours were to be realized, nor did they outline how much of the 150 total hours should be reserved for liberal arts and communication-related subject matter. Without guidance, the students, employers, and educational institutions considered a number of insufficient strategies. These strategies failed because most of the graduate work and/or undergraduate work added hours in business or technology, or they lacked coherence and/or unified institutional quality control. To address these shortcomings, we posit that the additional hours of work designed for the certificate program discussed here provides room for relevant accounting credits and work in communication.

### The Graduate Accounting Certificate Program

Two years of research, consultation, design, reviews, and approvals culminated in a new program offering at Loyola University Maryland (a mid-size, suburban, liberal-arts university).<sup>[3]</sup> Starting in May 2010, we offered a pilot 11-week Accounting Certificate Program, comprised of four graduate-level courses, delivering twelve graduate credits. In Maryland, graduate credits count 1-1/2 times for purposes of the 150-hour requirement, so the program provides 18 of the required hours in our state. The program's design is informed by the most timely and complex topics in the accounting and auditing disciplines, which the undergraduate curriculum is ill-equipped to cover.

One of the authors, the Academic Director of the Accounting Certificate Program, had been identifying such topics and delivering graduate-level courses covering such content for several years. He and selected colleagues began a fresh consultation with the Curriculum Development Committee of the Accounting Department's long-established Accounting Advisory Board.<sup>[4]</sup> The board has served our Accounting Department for approximately twenty years and is comprised of accounting practitioners from the broader community.

Regarding curriculum, the board's role is advisory in nature, and they make their recommendations to the accounting faculty. The Academic Director met repeatedly with the Curriculum Development Committee and other key members of the board to discuss the design and content of the new

program. The board's advice regarding the new program reinforced the results of literature and earlier, more formal surveys of employers: one of the courses should concentrate on communication skills. The new Accounting Certificate Program, therefore, is designed for beginning accounting professionals who have completed undergraduate work and are prepared to move into a graduate-level program immediately after May graduation. The four 3-credit courses include one devoted to advanced accounting subjects, one focused on advanced auditing, professional ethics and related subjects, one in the accounting information systems, and one devoted to professional communications.

Once the certificate program was designed and approved, the Academic Director met with the instructor of the pilot session offered in May 2010. The first instructor, a faculty member in the Communications Department, established the professional communication course framework. This framework was guided by the input from our Accounting Advisory Board, as well as strategies outlined in May and May (2009). After the 2010 pilot session, the Academic Director enrolled the assistance of the Writing Department. After initial contact with the department's chair, two faculty members agreed to teach the professional communication class. This step helped expand the oral and written communication, leadership, and technology pedagogy beyond what is normally taught in these courses. While coursework generally covers discipline-specific writing, PowerPoint presentations, grammar/mechanics, and document design, the course discussed below includes primary sources from rhetorical theory and ethics, as well as techniques in forensic interviewing, empirical methods from usability research, and web design.

The program is delivered in an eleven-week period over the summer. The four courses were taught in parallel the first year, but variations on that pattern were easily accommodated subsequently. The Academic Director teaches the accounting- and auditing-related courses and has thirty-five years of professional practice experience and is both professionally and academically qualified under AACSB standards. The two other courses are taught by instructors appropriately qualified in their respective disciplines. The Director coordinates the four courses such that the instructors coordinate coursework and integrate assignments into one another's classes.

## Learning Aims and Course Design

To establish learning aims and design the second version of the professional communications course, the Academic Director and the writing professor used personal experience and the resources discussed in the Literature Review. To this list, we added Bean's (1996) touchstone work, as well as other sources discussed in this section. After email and phone correspondence, the authors met before the summer session to discuss learning aims and course design.

### Learning Aims

Once students successfully complete the class, we expect them to demonstrate refined skills in professional oral and written communication, leadership, and technology.

1. Demonstrating refined oral and written communication skills commensurate to entry-level accountants as defined by the academic scholarship, professional associations, and advisory board resources we used to develop this course:
  - a. Oral communication: PowerPoint presentations and forensic interviews—students will be able to communicate in small groups to complete projects, present ideas using PowerPoint, and understand the basics of forensic interviews

- b. Written communication: overall organization, research and reasoning, editing/grammar and mechanics, document design—students will be able to conduct graduate-level research and use sound reasoning to complete effectively-structured professional documents mostly free of grammar and mechanical errors
2. Demonstrating leadership skills: teamwork, critical thinking, problems solving, ethics – students will be able to plan and complete group projects modeled after workplace activities in a professional manner
3. Demonstrating technological skills: web communication (design and writing), social media, assessment/usability – students will be able to use industry-standard technology to create web communication and use basic usability measures to assess the effectiveness of these deliverables.

The remainder of this section explains how we designed the course to fulfill these learning aims. The course website contains more material: <http://www.allenbrizee.com/gb767su2011.html>.

## Course Design

As noted above, we developed the course by coordinating with practitioners from the Big Four accounting firms and other accounting employers. To fulfill our learning aims, assignments included research in rhetorical theory and ethics, teamwork, project management, and presentations. Assignments also included primary research in workplace practices and technology.

Extending the pedagogy from the 2010 pilot class, we organized the 2011 session following a *praxis* approach—a combination of theory, research, and practice. Readings and activities moved from theory to practice, organized around Bean's (1996) concept of problem-based assignments that "promote critical thinking and active engagement with course subject matter" (p. 73). Continuing to follow Bean's (1996) model, we mixed projects so students worked alone, in small groups, and as a class to foster a more effective learning process (p. 151). Moreover, the 2011 session reduced the number of grammar/mechanics drills required in the 2010 pilot, and instead embedded these lessons in scaffolded projects culminating in the online archive of accounting communication. Readers interested in transferring these approaches to other disciplines should focus on the following principles: combining theory, research, and practice and using problem-based group assignments.

The overall design of the course began with theories of rhetoric and professional communication, as well as ethics. The writing professor chose this approach after reading scholarship on professional communication pedagogy in accounting and noting that primary sources from rhetorical theory and ethics were usually not included. While some coursework included rhetorical approaches—for example May and May's (2009) coverage of Aristotle's proofs and fallacies—the writing professor did not find any reports of students using primary sources in rhetoric and ethics.

The purpose of reading and writing about rhetorical theory covered through primary sources was to expand students' concepts of this material beyond their undergraduate work. In addition, the writing professor concluded that students would find value in reading and writing about the overlap of rhetoric and ethics since research literature and professional organizations have identified ethics as a core competency requirement for accountancy. This process began with classical rhetoric and progressed into contemporary theories of rhetoric and ethics.

The course then moved through secondary and primary research methods, and finished with application through a capstone project, the online archive. To expose students to discipline-specific

pedagogy, readings consisted of chapters from May and May (2009), as well as articles on communication, leadership, and technology posted to the course website. Editing and grammar/mechanics exercises were taken from the supplemental text by Ellison and Barry (2007), as well as from exercises that followed the Paramedic Method, explained below. We also studied readability measures, such as the Gunning Fog Index and the Flesch-Kincaid methods<sup>[5]</sup>.

Before discussing the term in detail, we should acknowledge that some scholars have resisted readability measures (see Duffy, 1985; Redish & Seltzer, 1985; Schriver, 1993; Connaster, 1999; and Mazur, 2000). Though scholars do not completely dismiss these methods, they do highlight the limitations of using them to predict the readability of documents when utilized as the sole assessment tool or when text is taken out of context. While discussing the limitations of the readability measures with the class, the writing professor used the Flesch-Kincaid measure because this tool is often utilized in business; we used the tool as part of a comprehensive readability approach that included mixed-methods usability testing.

Below, are the four projects, which were developed in coordination between the program director and the writing professor, but were assigned only to the professional communication course. Following the *praxis* model, the projects moved from theory to practice:

- Project 1: Rhetoric, ethics, and writing in accountancy (individual work). Assignment: Compare and contrast ancient, medieval, and contemporary rhetoricians and their theories; make connections—or note disconnects—between them. Then discuss how accountants might be guided by these theories from rhetoric and ethics.
- Project 2: Report on SEC form 10-K and annual reports (individual work). Assignment: Analyze one SEC Form 10-K and annual report and evaluate the financial statement disclosures they contain. Compare and contrast effective and ineffective statements and revise for clarity and rhetorical success.
- Project 3: Report on workplace communication in accountancy (individual work). Assignment: Conduct primary research through an interview with a working accountant and secondary research using course readings to compose an informational report on the types of communication accountants perform in the workplace. Discuss connections between accurate and rhetorically effective communication and success on the job.
- Project 4: Writing and communicating in accountancy online archive (group work and capstone project). Assignment: As a class, develop a user-centered online archive of information on communicating in accountancy. Conduct readability and usability testing on the archive to practice research skills.

## Weeks One and Two

Weeks one and two consisted of readings from classical, Medieval, and contemporary rhetoric and ethics. These readings included excerpts from Isocrates, Aristotle, St. Augustine, Dubinsky (2002), Katz (2004), and Johnson-Sheehan (2005). We also read Luca Pacioli, the "father of accounting." However, students did not just read these works. They wrote about how these theories might guide them as accountants, enacting one of Pacioli's ideas: use theory to guide practice.

The goal in selecting these readings was to introduce basic rhetorical theories like discourse, civic participation, Aristotle's proofs, and fallacies, illustrating how these ideas inform professional communication. We also worked with the AICPA's professional ethics guidelines and readings from



the Center for the Study of Ethics in the Professions. Our goal in selecting these readings was to help students work through ethical dilemmas we created and from case studies adapted from May and May (2009).

To help students build secondary source research skills and to begin our exploration of Humanities-based ideas, the first project asked them to compare and contrast theories from class and discuss how accountants might be guided by them. This type of compare-contrast research paper allowed students to explore various humanistic ideas in a cross-disciplinary way. The final part of the project, which asked students to explain how the rhetorical and ethical ideas might guide workplace communicators, allowed students to connect the theories to their jobs as accountants, encouraging transfer of knowledge as outlined by Beaufort (2007).

To refine students' writing skills for the first project, we read applicable chapters from May and May (2009), "Many SEC filings are hard for even stock analysts to decipher" (*Accounting Today*, 2011), and Lingenfelter & Umansky (2010). We then worked with readability measures and discussed the strengths and weaknesses of such tools. The goal in selecting these readings was to help students understand how skills in writing and documents' readability impact broader issues in accountancy. As noted in one of our readings, Lehavey, Li, and Merkley (2011), these issues include the time and labor involved with interpreting 10-Ks and investor confidence in relation to the readability of 10-Ks. Hjortshoj (2002) proved helpful here.

### **Weeks Three and Four**

Weeks three and four focused on the types of communication accountants complete in the workplace and on the reader/user-centered approach. Readings included applicable chapters from May and May (2002), material on visual literacy and document design (contrast, alignment, repetition, proximity), and an introduction to reader-centered theory from Anderson (2010). The Anderson chapter was valuable because it explains the ethical basis of the reader-centered approach, which asks authors to focus on readers' needs at all times, an approach first articulated by Johnson (1998).

In tandem with readings on the reader-centered approach, we began working with web design, usability, and information architecture. The goal in selecting these readings was to help familiarize students with workplace technologies, and it prepared them for the final project, a website on accounting communication. These assignments helped students connect the need for clear writing with the broader implications of readability and stakeholder needs. Students' ideas of stakeholders moved beyond "boss" and "coworker" to include investors. The usability testing helped students integrate research methods into a reader-centered composition process. Lastly, we worked with the SEC *plain English handbook* (1998). General documents covered in relation to the SEC handbook were memoranda, email messages, PowerPoint presentations, professional letters, and 10-Ks. The goal of these activities was to work with theories of accounting workplace communication.

To help students learn about the importance of audience and readability in workplace communication, the second project required students to analyze and evaluate 10-Ks. The assignment also required students to compare and contrast effective and ineffective sections within the reports and revise ineffective sections for clarity and rhetorical success.<sup>[6]</sup> Evaluating 10-Ks from a rhetorical perspective and applying readability measures helped students better understand accounting professional communication. Using the Paramedic Method, an editing heuristic developed by Lanham (2006), also allowed students to practice proofing through a model of identifying prepositions, forms of the verb "to be," and passive voice.

The end of week four and the beginning of week five called for students to learn more about primary research for their third project, an interview with a working accountant. This assignment asked students to use the journalistic questions (who, what when, where, why, and how) to study their future workplace writing. Building on the theories studied from the term, the goal of this assignment was to help students understand the rhetorical situations accountants face in the workplace.

## **Weeks Five and Six**

Weeks five and six focused on the newer technologies in accountancy, as well as information about forensic interviews. Readings included applicable chapters from May and May (2002), Newquist (2010), and the AICPA's report (n.d.), "Developing a business case for social media." In response to scholarship calling for experience with social media, these readings prepared students to work on the course's capstone project, the online archive, which included a Facebook page. Also included in the archive was a PowerPoint presentation on forensic interviews.

After reading chapters on fraud investigation from Wells (2010), students formed teams to discuss the material and composed summary PowerPoint presentations. This assignment allowed students to practice presentation design and summarizing skills. After their presentations, students selected the most effective slides, which were revised and integrated into the online archive. The goal of these activities was to help students gain experience with the latest technologies, rhetorical theory, and project management.

The capstone project, the communicating in accountancy online archive, asked students to apply the theories from the course and work together in groups on different parts of a website. This assignment was informed by Arney (2006) and included page design and site taxonomy. All students contributed to the site's five areas:

- The home page and introduction required students to practice concise, summative writing
- The readability of 10-Ks contained students' analysis and revision of yearly reports
- The written communication in accountancy area contained some students' reports from their interviews with working accountants
- The interviewing guide contained the most effective PowerPoint presentation on forensic investigation (selected by the class)
- The Facebook page contained social media information developed by one of the student groups.

Students then conducted usability tests on the site and edited it for clarity. Usability methods included tests to see how long and how many mouse clicks it took users (students in the class) to find information, as well as Likert scale and qualitative feedback. Moreover, the site had to maintain a Flesch-Kincaid Readability score of 7.0-8.0 and a Flesch Reading Ease score of 60-70. We used readability scores, descriptive statistics, and Grounded Theory to code and analyze data. Conducting these tests gave students experience with using empirical research, writing, and design to fulfill readers' needs. The tests also reinforced the need for multiple measures of success when composing clear communication.

By requiring students to work in teams to prepare material for the web, the assignment addressed learning aims while providing an online resource for other accounting students worldwide. The assignment required students to enact theory by practicing rhetorical awareness and teamwork/leadership skills, as well as refining their skills with technology and communication. The

archive is available at <http://www.allenbrizee.com/archiveindex.html>. Subsequent iterations of the course have integrated community-based projects as the capstone project.

## Assessment and Outcomes

This section discusses our assessment methods and outcomes of the professional communications course, first in the context of the course itself, then in the context of the certificate program overall. Though we did not use formal empirical methods for assessment, we did use multiple measures in our review of student work. Our methods were guided by the three categories noted by scholars and practitioners as most important for new hire accountants: communication, leadership, and technology. Assessment was also informed by best practices in professional communication pedagogy. Please see the assignment sheets in the Appendix for more information on specific requirements.

### Refining Skills in Communication, Leadership, and Technological Capability

The eleven students in the class spent considerable time practicing oral communication skills, which included developing, rehearsing, and delivering two PowerPoint slide presentations. Students also worked in teams throughout the term, fostering small-group communication and peer review. Lastly, the interview assignment with a working accountant required students to speak with a practitioner, which helped them refine oral communication. No measures were established to assess the interpersonal work or the workplace communication with an accountant, but students gained experience in these skills by completing the assignments.

To integrate specific aspects of accounting communication—listening skills and forensic auditing—students' first presentations summarized best practices for these strategies. The first presentation on forensic interview strategies was rated but not graded. The writing instructor chose this approach to provide students with feedback in a low-stakes situation. The class assessed and then selected the most successful slide presentation for the online communication archive. The second presentation covered students' contributions to the online archive.

To assess oral communication skills, the writing professor followed guidelines based on empirical measures and practitioner feedback (Stowers and White, 1999; Gray, 2010; AICPA's Vision Report, 2011). Categories for oral communication included:

- Listening skills
- Demonstrating knowledge of forensic interview strategies
- Presenting complex information, which included the following sub-categories:
  - Capturing audience attention
  - Organizing information
  - Presenting well-researched content
  - Maintaining eye contact
  - Maintaining a compelling voice and projecting
  - Persuading audience
  - Maintaining appropriate gestures and non-verbal communication.

To assess listening skills and knowledge of forensic interviewing strategies, the writing professor used a presentation rubric divided into eight categories and scaled on a five-point rating system for each category. Because students could not actually practice forensic interviewing in the class, the

presentation was rated on students' knowledge of best practices regarding forensic interviews (students practiced forensic interview techniques in other classes within the summer program). Within each category, peer raters could reply through a Likert-based scale: "Needs much more work," "Needs some more work," "Acceptable," "Good," or "Excellent." Space was also provided for qualitative feedback. The eight categories for assessment were:

- Defined presentation's objectives and overviewed organization
- Selected an appropriate medium of delivery
- Focused on a few main points
- Used a simple, well-organized structure
- Used a conversational style and projected effectively
- Maintained effective eye contact with audience
- Prepared for interruptions and maintained mastery of content
- Prepared slides and graphics following best practices design theory

The writing instructor filled out this assessment rubric during the first presentation. At the same time, student audience members filled out the form and submitted it to the instructor for review; after this review, the instructor gave the forms to presenters. Requiring student audience feedback encouraged close listening and critical evaluation skills. Returning feedback forms to authors from the first presentation gave them a chance to revise their strategies for the final presentation, which was graded.

Overall, students' feedback was consistent with the instructor's. Also, the results of this assignment-based assessment for the first presentation showed that in all but two categories, all students scored Acceptable, Good, or Excellent. The two categories where students scored the lowest were "Used a conversational style and projected effectively" and "Maintained eye contact with audience." In both of these categories, three students struggled, unable to remain composed as they presented. These same students also struggled during the second presentation. At the end of the semester, the students who scored well on the first presentation continued to excel. The students who scored in the acceptable range on the first presentation improved slightly on the final presentation.

The results of the oral communication assignments were mixed, though most of the students improved in some way. The average (mean) grade for the final presentation was 9.3 (93%), while the median was 10 (100%). The mode was 10 (10%). These positive scores are a bit misleading, however, because as noted above, three of the eleven students did not do well on the first presentation and did not improve much on the final presentation. They received 8's (80%), which is slightly above average (B-); but given the quality of their other work (all but one were well above average writers), it shows a marked deficiency in an important skill area.

Refining students' writing skills proved less challenging than helping them improve their oral communication. Students' knowledge of research and organization was fairly advanced, but their mastery of context-appropriate style, grammar, mechanics, and citation was less refined. To provide a more concrete idea of students' writing skills and disciplinary awareness when they began the class, we use Thaiss and Zawacki's (2006) "stages of a disciplinary writer" (p. 109). Students generally fell between the second and third stages outlined by Thaiss and Zawacki:

A second stage in which the writer encounters different exigencies in different courses, and the sense of inconsistency, sometimes interpreted as teacher idiosyncrasy, supplants the perception of consistency.

A third stage...in which the writer understands the differences as components of an articulated, nuanced idea of the discipline. (p. 110)

The students had experience writing academic essays (research, argument, summary, etc.), but they had less experience in workplace writing. Therefore, we spent a fair amount of time on writing fundamentals and discipline-specific skills. These areas included appropriate syntax and word choice for accounting, strategies for detailed editing, readability, and document design. For example, many exercises and one of the major projects (the report on the 10-K) focused on students analyzing documents for "technical terms, concepts, and abbreviations . . . appropriate given a documents purpose, genre, context, and intended readers" for an accounting context (Jameson, 2006, p. 77). We should note that these areas are important at all levels of writing and in all contexts. The requirements for this course are unique, however, because it is a graduate accounting communications course that bridges undergraduate work and the workplace. Therefore, this class is a place where professional standards are used, though in an educational model.

To assess students' writing skills, the writing instructor used a quantified rubric ([Table 1](#)) based on four of the five canons of rhetoric: 1. Concept (invention); 2. Structure (organization); 3. Design (delivery); and 4. Style/Grammar-Mechanics (style). Qualitative feedback was also provided in the margins and at the end of their documents. The instructor rated these four categories on a sliding scale depending on the maximum possible points for the given assignment. For example in the first paper, each category carried a maximum point value of 2, and students received 2 points for submitting a rough draft for instructor and peer review. The total number of points possible for the first paper was 10, 2 points for each category and 2 points for the draft. The table below outlines the requirements for each category:

**Table 1. Writing Grading Criteria**

| Concept  | Structure   | Design  | Style & G/M  |
|--|---|---|--|
| Higher order concerns: purpose, audience, effective research, knowledge of topic | Strong thesis, logical and detailed argument or exploration, effective paragraph organization | Document design, professional pages, accurate visuals | Sentence-level organization, prose, grammar, punctuation, mechanics, citation: <i>for every 5 errors, I will deduct points</i> |

The level of success in each of these four categories reflected the level of success in relation to the written communication learning aims for the course. The Concept and Structure criteria aligned with the "overall organization, research and reasoning" elements of the learning aims. The Design criteria reflected the "document design" portion, and the Style and G/M criteria aligned with the "editing/grammar and mechanics" learning aims. Specifically, the writing professor used the student outcomes to influence assignment assessment: "students will be able to conduct graduate-level research and use sound reasoning to complete effectively-structured professional documents mostly free of grammar and mechanical errors." Student work that did not exhibit features outlined in the criteria table above received fewer points. So, documents that lacked a detailed research grounding and that were disorganized or poorly reasoned received fewer points in the Concept and Structure categories. Likewise, documents that exhibited unprofessional design features—mixed fonts, inconsistent margins and headings, not enough white space—and that included grammar and mechanics errors (the number of permitted errors decreased as the term progressed), also received fewer points.

The point value for each of the subsequent writing assignments increased to reflect the increased complexity of the work and increased expectations for mastery of skills. For instance for the first major assignment, "Rhetoric, ethics, and writing in accountancy," a paper that exhibited graduate-level research, effective reasoning, and overall organization, received a total of 4 points for Concept and Structure. Subsequent assignments, however, increased in complexity and point value for each category. For example, the second major project, the report on and correction of SEC Form 10-Ks, had to be well organized, and students had to include revisions to the yearly reports that made the documents more rhetorically effective and more readable. Therefore, the Concept and Structure categories for the 10-K reports were worth more points. Assessment of student work on each assignment is below.

***Project 1: Rhetoric, ethics, and writing in accountancy (individual work).***

Students did fairly well on this assignment; it most resembled research and writing they had completed as undergraduates, so the compare-contrast portion of the papers was not difficult for them. More challenging was the section that required students to discuss how the theories we read might guide their communication as accountants. The Concept area suffered, therefore, due to students' difficulty in connecting theory with practice. The papers' Structure and Design areas were good.

Students really struggled in Style and Grammar/Mechanics. Despite practicing style and grammar/mechanics in class, students committed many errors: wordiness, comma and semi-colon mistakes, and citation errors. These challenges decreased some grades into the 8.25 (82.5%) range. Regardless, the average (mean) grade for the first paper was 8.9 (89%), while the median was 8.75 (87.5%). The mode was 8.5 (85%).

***Project 2: Report on SEC form 10-K and annual reports (individual work).***

Students' work improved markedly from project 1 to project 2. Due to the extra practice they completed based on the results of the first paper, students' style, grammar, and mechanics, as well as citation, were more refined and accurate. In addition, their discussion of course theories and revisions techniques were quite good, and they used multiple strategies to improve poorly written 10-Ks. We should note, however, that the basic format of this assignment was also similar to work students completed at the undergraduate level; that is, even though students investigated the readability of 10-Ks and revised ineffective writing using best practices, their papers were still organized in a traditional essay format. The average (mean) score for the second paper was 18.7 (93.5%), the median was 18.75 (93.75%), and the mode was 18.5 (92.5%).

***Project 3: Report on workplace communication in accountancy (individual work).***

Most students demonstrated a refined level of writing for the third project, which was the first formal assignment requiring professional document design and workplace-style syntax and word choice. This assignment required students to present their information in a research report format—introduction, methods, research findings, and discussion—accompanied by a memo of transmittal. As a result, students committed fairly typical mistakes as they adapted to a new genre: some sentence structure and wording reflected academic writing rather than workplace writing. Most of the Design category elements were present, but some were accomplished more accurately and with more sophistication than others. For example, all of the reports included headings, but some of them were not formatted correctly.

Also, some students struggled with the Concept and Structure categories; in these cases, students' work was not adequately developed or organized. Specifically, some methods sections did not include enough detail to explain students' research steps. Also lacking in detail were some of the discussion sections where students were supposed to explain their findings and relate them to course readings. Subsequently, overall grades dropped. Students who excelled at the first two essays did not struggle as much, but students who were already grappling with writing made the most mistakes. The average (mean) for the third formal assignment was 17.6 (88%), the median was 17.75 (88.75%), and the mode was 18 (90%).

#### ***Project 4: Writing and communicating in accountancy online archive (group work).***

The capstone project was completed in small teams and as a class; as such, the online accountancy communication archive proved more successful than the interview report. Since this project required students to practice leadership and technological capability skills, we will also discuss those areas here. During the term, students worked together to revise and post their work to the website and then collaborated to conduct usability testing for revisions. As a result, the quality of the deliverable increased markedly from the other assignments due to teamwork and revision. This is not surprising since students working in teams tend to produce refined deliverables.

From a writing pedagogy perspective, these work patterns offer a mixed message. Students who demonstrated high levels of proficiency in other projects assumed most of the responsibility for final editing of web content. Students who struggled created some content, but they did not take the lead. They did, however, lead in other areas like organizing meetings and taking notes. All team members collaborated to ensure that content was refined and correct before they sent it to the lead web development team. Moreover, the web development team reviewed work before it went "live" to the web. The final product is a clear and usable archive of resources on communication in accountancy.

The class demonstrated an impressive level of teamwork, leadership, project management, and technological skills to meet the requirements of the capstone project. In less than two weeks, and in the midst of a hectic summer program, they developed and posted a professional communication resource. For this effort, the teams earned the 20 out of 20 points (so 10% of the total 200 points for the class).

Assessment also occurred at an across-the-program level and was effected through the culminating projects in the accounting and auditing courses, both of which concluded in the final week of the program as did the communication course. Each student was required to select a unique research topic in each course and to produce results in a written term paper and an oral presentation supported by visual aids, such as PowerPoint slides. The papers and presentations in the accounting and auditing courses were assessed using different criteria than the ones used in the professional communication course. Nevertheless, the students understood that their grades for the courses would be based primarily on these papers/presentations and that grading would be based on both content and form, including the written form of the papers and the effectiveness of the presentations.

As stated earlier, the instructor for accounting and auditing courses is also the program Academic Director. His high evaluation of student performance in this second year of the program reflected the substantial improvement in the communication skills of the students, which he attributes to the communication course. The integration of the culminating projects in his two courses with the learning objectives of the communication course, coupled with the scheduling of all three courses in parallel over the span of the whole program, enabled the Academic Director to have continuous exposure to all of the students. This interaction enabled him to observe and encourage the development of their communication and other skills through the entire program and, in the end, to

assess their performance in the context of culminating projects in which communication skills were an integral part of the grading criteria.

## Limitations

Reflecting on the 2011 professional communications course, we noted some limitations that helped us refine the current class. These limitations fall into two categories: logistics and pedagogy. Logistically, we found that students were very busy as they tried to complete four courses in one summer term. The two accounting courses ran through the entire summer semester, while the global studies and communication courses split the summer term. Even with this approach, project due dates overlapped to the detriment of the students' work.

To address the logistical problem, instructors now coordinate more closely on schedules and due dates. Rather than requiring different writing assignments for each of the courses, students in the communications course now work on writing and communication from the accounting courses, as well as some limited work from the communication class. This move represents a more traditional integrated pedagogy than originally conceived—the communication course acted as a part of the certificate program but was a completely separate class.

While the communication class is still separate from the accounting courses, the communication assignments now cross over between classes. So for example, the students can work on their accounting-specific papers in the communications class and get feedback from peers. Zeleznik, Burnett, Polito, Roberts, and Shafer (2002) proved helpful here as we responded to the limitations of the 2011 session. Moreover, it seems that the close collaboration between instructors who are teaching the different courses within the certificate program moves our efforts closer to the international model of Integrated Content and Language (ICL)/Content and Language Integrated Learning (CLIL). This approach has been explained as a model that "require[s] collaboration not only in materials or curriculum development but also in course design, learning activities, teaching and assessment. In short, effective ICL/CLIL requires collaborative delivery" (Gustafsson, et al., par 35). With the coordinated semester planning and assignment overlap, we believe we are approaching a similar type of collaborative delivery model.

Pedagogically, some limitations of the professional communication course include requiring students to read primary sources. Though this approach allowed students to grapple with ethical and rhetorical concepts in sophisticated ways, course evaluations indicated that longer readings were challenging for the summer term. Therefore, we reduced the number of complex readings. In their place, the course now includes a service-learning project as suggested by Sharifi et al. (2009). Some other suggestions from students included adding work with accounting engagement letters and management representation letters.

## Applications

Both the program development process and the professional communication course outlined here may be applied at other institutions, especially those that are struggling with an integrated approach to teaching communication, leadership, and technological capabilities in accounting. Programs that cannot support traditional WAC or departmentally-based WID efforts may also find our model applicable at the undergraduate and graduate levels.

The general flexibility in most states' accreditation requirements invites a re-examination of the opportunities to better integrate communication, leadership, and technological capabilities across the entire 150 hours and, undoubtedly, improved undergraduate-level solutions may also emerge.



Just as our new professional communications course was developed to integrate within a new accounting-focused program, such a course can be similarly developed for integration with other business school disciplines and their programmatic contexts, including graduate-level programs, such as certificate programs and MBA programs.

There are also pedagogical applications for the strategies described here. First, elements of the professional communications course might be integrated into traditional graduate accounting programs. If administrators or faculty members are considering developing such programs, we suggest that in some situations, it can be effective to include a separate professional communications course rather than attempting to fold communication curriculum into accounting material. Though integrated instruction is generally recognized as the most effective approach, some programs may not be able to follow that model (Hirsch & Collins, 1988; Anson & Dannels, 2009). To meet students' needs, an approach other than integration should be thoroughly researched, applied, and assessed. Our goal here has been to show how we were able to develop a separate certificate program that included a course focused on communication. If an integrated approach is possible, however, we believe that administrators and instructors will still find our experiences useful.

Second, the teaching strategies discussed here might also be adjusted to be more appropriate for disciplines other than accounting—for example, a management or MBA program. Readings and assignments for a professional communications course in a management or MBA program might place a stronger emphasis on leadership, project management, and ethics given the need for those types of skills in those fields. More empirically based measures should be developed to assess the outcomes of these areas. Regardless of specific context, we agree with conclusions from scholarship and workplace practitioners to increase the availability of similar accounting certificate programs to meet the 150-hour credit requirements and to include professional communications courses within curricula.

## Conclusion

Scholarship shows that accounting students and new hire accountants struggle with oral and written communication skills, as well as skills in leadership and technological capabilities. Yet following the Sarbanes-Oxley Act, the need for articulate, ethical, and tech savvy accountants has never been more pressing. Scholarship also shows that firms are searching for new hires qualified in these areas but have difficulty finding them. Therefore, one of the most important problems facing business programs is including accounting instruction that integrates leadership, communication, and technology into already crowded curricula. Though WAC/WID programs that integrate this pedagogy into undergraduate courses are generally recognized an effective strategy to address this issue, some institutions might not be able to use this approach. So, different strategies are needed to meet students' needs.

In addressing the learning aims for the summer program and the professional communications course, we believe that most students refined their skills in the areas outlined above and gained much needed experience as they entered the workplace. We recognize, however, that students who entered the class with deficits in oral communication and some areas of technology continued to struggle. As the quotes from the prologue and epilogue imply, some students began the class with apparent problems in communication and did not markedly improve. At this point in the program's evolution, we believe that this lack of improvement is due to the constricted nature of the certificate program, that these students may have flourished in a longer course. Nevertheless, we believe that most students' awareness of and practice in accounting communication increased in the three areas identified by experts as being deficient in new hires.

To address the logistical and pedagogical limitations we perceived, we have integrated schedules and assignments to facilitate closer collaboration between the accounting courses and the communications course. Moreover, based on student feedback, our assignment-based assessment, as well as feedback from the accounting faculty and the Accounting Advisory Board, the professional communications course now also includes work in accounting research. This research includes use of the Financial Accounting Research System (FARS), a system many accountants will use on the job. These modifications and their positive outcomes helped us make a strong case for maintaining the professional communications course as an integral part of the certificate program. In addition, the Graduate Accounting Certificate Program was recently integrated into a Masters of Accountancy program at Loyola University Maryland. Graduates may complete the certificate program autonomously, but if they wish to pursue the Masters in Accountancy, they may apply the certificate graduate credits to their advanced degree. The Masters program has been approved by our state board of higher education.

Looking to the future, we support calls in literature and from practitioners for a rhetorical approach in communication courses that allows students to learn through doing, specifically, analyzing and producing accounting documents through individual work and teamwork. Also, we support ongoing relationships between industry, accounting faculty, and Humanities faculty. The Accounting Advisory Board and graduate accounting certificate program described here offer one such option. These ongoing relationships will allow for longitudinal studies to assess the results of these types of programs. We recommend and plan to implement longitudinal research as a next step in addressing accountants' ongoing struggle with oral and written communication, leadership, and technology.

Epilogue: On the last day of class, I asked my students how they felt about writing after completing the term. The same student that answered my original question about why students became accountants raised his hand and said, "I still think I'm not that great at writing. It's really difficult and time consuming for me. But at least I know what to expect, and I've had some practice at it." – From Professional Communication in Accounting graduate course.

## Appendix

### Project 1: Rhetoric and Communication in Accountancy

**Purpose:** Compare and contrast ancient, medieval, and contemporary rhetoricians and their theories; make connections—or note disconnects—between them. Then discuss how accountants might be guided by some of these rhetorical and ethical theories.

**Audience:** Your instructor, your classmates, and archive users on the Internet.

#### *The Assignment*

Compare and contrast ancient and contemporary rhetoricians and their theories; make connections—or note disconnects—between them. Then discuss how accountants might be guided by some of the rhetorical and ethical ideas you explored when applied to the ethical standards established by the American Institute of Certified Public Accountants (AICPA). Feel free to draw on sources you have read in other courses (philosophy, theology, ethics [Luca Pacioli], technology, business, psychology, etc.) to help you explore and discuss your topic; however, please do not repurpose old papers. You may also conduct interviews with academics or practitioners to contribute to this assignment.

### Goals of the Assignment

This assignment introduces you to the relationships between rhetorical theories throughout history and asks you to explore how these ideas might guide you as a professional communicator on the job. The assignment also serves as an entry point into a course that will help you develop skills in communication for professional accounting settings, while preparing you for more challenging aspects of ethics, research, and decision-making.

Ultimately, I would like you to compare and contrast at least two rhetoricians we have read: one from historical times (Greece or the Middle Ages) and one from contemporary times. Then discuss how you might be guided by some of the ideas you have compared and contrasted. This assignment should help you:

- explore the history and relationships between rhetoric, ethics, and contemporary writing
- analyze and discuss rhetorical theories and their relationships with contemporary writing
- understand that writing is a discipline that draws upon skill in communication and technology, but that it also encompasses issues of ideology and ethics
- understand the connections between rhetoric, ethics, communication, and accounting
- practice following genre expectations for a graduate-level writing course (3-5 pages, accurate grammar and mechanics, clear and concise style, *Chicago Manual Style* citation, etc.).

### Potential Topics

The grid assignment should help you choose, compare and contrast one or two ideas from the theorists we read for class. But you might also choose something that interests you from the readings—technology, for example. You could compare and contrast how two rhetoricians deal with technology (remember that the simple act of writing is considered a technology) and then discuss how those ideas might help you communicate as an accountant on the job.

Another example: you might choose to compare and contrast how St. Augustine and Katz handle ethics and then explain how you might use these ideas to make decisions in contemporary writing situations as an accountant guided by AICPA ethics standards. To further assist you in choosing a topic, I've provided the matrix below.

|  |  |
|--|--|
| <b>Topic</b>   | Ethics: this could be anything: style of language, technology, use of emotion (pathos) in communication, etc.  |
| <b>Medieval</b>  | St. Augustine's <i>On Christian Doctrine</i>   |
| <b>Contemporary</b>  | Katz's "The Ethic of Expediency"   |
| <b>Abbreviated Paragraph (thesis bolded)</b><br><b>Opening</b> | In "The Ethic of Expediency," Stephen Katz argues that ethics is an important part of rhetoric and contemporary professional communication. We can trace the discussion of ethics and rhetoric back to the ancient Greeks when Aristotle wrote about this in his foundational work, <i>On Rhetoric</i> . Guided by Aristotle but also the Judeo-Christian tradition, St. Augustine also wrote about ethics in his <i>On Christian Doctrine</i> . <b>Augustine believes that .... while Katz states that .... Katz is similar to Augustine in that .... However, Katz and</b> |

|  |  |
|--|--|
|  | <p>Augustine differ on ethics because .... After reading St. Augustine and Katz, I believe that I can use X, Y, and Z ideas to help me communicate on the job and achieve "independence, integrity, and objectivity"; "competence and technical standards"; "responsibilities to clients"; "responsibilities to colleagues"; as well as "other responsibilities and practices"....</p> |
|--|--|

While I would like you to compare and contrast rhetoricians and their ideas from historical to contemporary times and then discuss how you might use these ideas, please feel free to organize your paper in the way you feel is best suited to delivering an effective message. However, your paper might be organized like this:

\_\_\_\_\_

### **The Format**

This paper *must* adhere to CMS guidelines and must be at least 1,000 – 1,150 words (3-5 pages) in length. The paper will be titled (no cover pages), typed in 12 point *Times New Roman*, double-spaced, with 1 inch margins all the way around. Create in-text footnote citations and a bibliography at the end of your document. *Effective Writing: A Handbook for Accountants* provides information on CMS footnotes and bibliographies on page 153. **For more information on CMS, please use the Purdue OWL resource available here: <http://owl.english.purdue.edu/owl/resource/717/01/>.**

### **Online Help**

The Purdue OWL contains good information on conducting research and writing compare-contrast papers: <http://owl.english.purdue.edu/owl/resource/713/02/>.

### **Revision**

You will have opportunities to revise your work throughout the process and will be permitted to revise once again after receiving your grade on the project. You should meet with me to discuss the revision if you received a C- or less. For revisions, include the original final draft with my comments. Please turn in your completed revision *with the next project*. I will average the grade from the original project with the revision to determine your final grade for the assignment.

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## **Project 2: Report on SEC Form 10-K and Annual Reports**

**Purpose:** Analyze the SEC Form 10-K and annual reports from the course web site and evaluate the financial statement disclosures they contain. Compare and contrast effective and ineffective statements and revise ineffective ones for clarity and rhetorical success.

**Audience:** Your instructor, your classmates, and archive users on the Internet.

### **The Assignment**

For Project 2, analyze SEC Form 10-K and annual reports from the course web site and evaluate the financial statement disclosures they contain. Specifically, compare and contrast the effective and ineffective elements of the statements and revise ineffective ones for clarity and rhetorical success.

### **Goals of the Assignment**

This assignment will help you better understand the types of writing accountants do on the job so that you are prepared to communicate professionally. The assignment should also help you revise errors in organization, clarity, and rhetoric, as well as errors in grammar and mechanics. So, the goals of the assignment are to help you:

- research and understand the types of writing accountants do on the job
- recognize effective and ineffective documents
- correct global (organization) and local (clarity, grammar/mechanics) errors
- produce professional accounting documents
- practice following genre expectations for a graduate-level writing course (3-5 pages, CMS).

### **The Format**

This report *must* adhere to CMS guidelines and must be at least *1,000 – 1,150 words (3-5 pages) in length*. The report will be titled (*no cover pages*), typed in 12 point *Times New Roman*, single-spaced, with *1 inch margins* all the way around. Create in-text footnote citations and a bibliography at the end of your document. *Effective Writing: A Handbook for Accountants* provides information on CMS footnotes and bibliographies on page 153. **For more information on CMS, please use the Purdue OWL resource available here: <http://owl.english.purdue.edu/owl/resource/717/01/>.**

### **Revision**

You will have opportunities to revise your work throughout the process but will *not* be able to revise after receiving your grade on the project. You should meet with me to discuss the revision if you received a C- or less.

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## **Project 3: Report on Workplace Communication in Accountancy**

**Purpose:** Conduct primary and secondary research to compose an informational report on the types of communication accountants perform in the workplace. Discuss connections between accurate and rhetorically effective communication and success on the job.

**Audience:** Your instructor, your classmates, and archive users on the Internet.

### **The Assignment**

For Project 3, conduct primary (interviews, observations) and secondary (text, Internet) research to compose an informational report on the types of communication accountants perform in the workplace. Discuss connections between accurate and rhetorically effective communication and success on the job. You might follow the five journalism questions, and some sub-questions:

- **Who** writes in accountancy?
  - In the workplace, we rarely write alone. So, who are the collective authors of documents in accountancy? Do they write in teams? Do accountants write with just other accountants, or do they collaborate with people from other field (lawyers, etc.)? Also, do not forget about audience. For whom do accountants write (co-workers, bosses, clients, Internet)?
- **What** do they write?
  - Do accountants just write 10-Ks and annual reports? What other SEC forms, memos, reports, presentations do they compose? In what formats do these compositions appear (PowerPoint, Web, social media, PDF, etc.)?
- **When** and how often do they write?
  - Do accountants write everyday? At what point in the composing process do accountants contribute to compositions? Are they original authors? Or do they contribute later in the process? What does the composition process look like? In what rhetorical situations (contexts) do accountants write?
- **Where** do they write?
  - With laptops and mobile devices dominated the workplace, our places of authorship are more diverse than ever. Where do accountants write? In cubicles? At home (remember that some proprietary information is not allowed off-property)? How might location impact the composition process?
- **Why** do they write?
  - Accountants just deal with numbers, right? Wrong. Ok, so now that this is out of the way, you can begin to investigate *why* number people have to write and communicate in the workplace. Remember that numbers are symbolic reasoning and that reasoning is logic and that logic involves rhetoric. For what purposes do accountants compose?
- **How** do they write?
  - This is another process question, so tracing the lifecycle of writing and communication projects is important to answering this. But it also involves technology, like laptops, mobile devices, social media, and probably old-fashion pen and paper. Does your organization follow a style manual/sheet? If so, investigate it. Do accountants just communicate with words and numbers? What about visuals and oral presentations? How do these emerging technologies impact composition process?

### **Goals of the Assignment**

This assignment will help you better understand the types of writing accountants do on the job so that you are prepared to communicate professionally. The assignment should also help you revise errors in organization, clarity, and rhetoric, as well as errors in grammar and mechanics. So, the goals of the assignment are to help you:

- research and understand the types of writing accountants do on the job
- better understand the rhetorical situations (purpose, audience, context, medium, angle) accountants face when they communicate on the job
- disseminate accountancy communication information on the Internet through the archive to help others
- produce professional documents
- practice following genre expectations for a graduate-level writing course (3-5 pages, CMS).

### **The Format**

This report *must* adhere to CMS guidelines and must be at least *1,000 – 1,150 words (3-5 pages) in length*. The report will be titled (*no cover pages*), typed in 12 point *Times New Roman*, single-spaced, with *1 inch margins* all the way around. Create in-text footnote citations and a bibliography at the end of your document. *Effective Writing: A Handbook for Accountants* provides information on CMS footnotes and bibliographies on page 153. **For more information on CMS, please use the Purdue OWL resource available here: <http://owl.english.purdue.edu/owl/resource/717/01/>.**

### **Revision**

You will have opportunities to revise your work throughout the process, but you will *not* have an opportunity to revise this report for a grade after you submit it. This is the last individual writing assignment you will complete this semester, and we will not have time to revise for a grade as we develop the online archive. You are welcome to revise this report (not for a grade) before posting.

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## **Project 4: Writing and Communicating in Accountancy Online Archive**

**Purpose:** As a class, develop a user-centered, helpful online archive of information on communicating in accountancy. Conduct basic usability testing on the archive to practice research skills and ensure site efficiency.

**Audience:** Your instructor, your classmates, and archive users on the Internet (other accountants, instructors).

### **The Assignment**

For Project 4, you will work in teams of two or three to develop a user-centered, helpful online archive of information on communicating in accountancy. You will also conduct basic usability testing on the archive to practice research skills and ensure site efficiency. To refine your oral communication skills, you will develop a short PowerPoint presentation to explain what your team accomplished in completing the archive.

### **Goals of the Assignment**

This assignment will help you work in teams to communicate, accomplish tasks, and solve problems—all responsibilities you will shortly face on the job. The assignment will also help you think about your audience's needs and expectations as you prepare multi-media documents to help others learn about communicating in accountancy. With all this in mind, the goals of the assignment are to:

- research various resources on workplace and accountancy writing and provide these resources to others in a usable online archive
- work together in teams and as a class to meet short deadlines for deliverables
- practice research skills by conducting basic usability tests on the archive
- produce professional documents
- practice following genre expectations for a graduate-level writing course (CMS).

### The Format

As the capstone project for the course, this online archive *must* adhere to CMS guidelines and must reflect the high standard of writing and communication expected of graduate-level students and working professionals. The archive should be inviting and usable at the page and organizational levels and should be W3C and Section 508 compliant. The PowerPoint slides and your presentation should be professional in appearance, organization, and content. Create in-text footnote citations and a bibliography on a separate page of the archive and slides. *Effective Writing: A Handbook for Accountants* provides information on CMS footnotes and bibliographies on page 153. **For more information on CMS, please use the Purdue OWL resource available here: <http://owl.english.purdue.edu/owl/resource/717/01/>.**

Please note that you will not have to code the archive from scratch. You will select a template and rework it to suit your intended audiences' needs and expectations.

### Teamwork

Since our time is short in this summer class, I strongly suggest that you divide responsibilities into work teams like these:

- Usability testing team
- PowerPoint team
- Web site design team
- Social media team

### Revision

You will have opportunities to revise your work throughout the process, but you will *not* have an opportunity to revise the archive for a grade after you submit it. This is the capstone assignment for the course, and we will not have time to revise for a grade. You are welcome to revise the archive after I provide comments and suggestions after posting.

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## Notes

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[2] Congressional act passed to protect investors following the 2001 Enron, Tyco International, WorldCom, etc., financial scandals: Pub.L. 107-204, 116 Stat. 745, enacted July 29, 2002 - "An act to protect investors by improving the accuracy and reliability of corporate disclosures made pursuant to the securities laws, and for other purposes."

[3] The business school and the accounting department have recently had their AACSB accreditations renewed.

[4] The board includes members of the Big Four: PricewaterhouseCoopers, Deloitte Touche Tohmatsu, Ernst & Young, and KPMG, as well as member of other accounting firms and accounting employers.

[5] Flesch Reading Ease formula:  $206.835 - 1.015 (\text{total words}/\text{total sentences}) - 84.6 (\text{total syllables}/\text{total words})$ . Flesch-Kincaid Grade Level formula:  $0.39 (\text{total words}/\text{total sentences}) + 11.8 (\text{total syllables}/\text{total words}) - 15.59$ .

[6] Based on findings from Lehavy, Li, and Merkley (2011), we chose Berkshire and Hathaway's 10-K as a readable model due to its low Fog Index score: 17.23 (p. 1091).

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