Accounting Students and Their Writing Skills: Inside-Outside Autoethnographic Reflection

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Abstract:

This paper seeks to report on the findings of a qualitative research project that sought to illuminate one cohort of accounting students understanding and approach to writing. The first in a planned series of projects, this particular research instance used the paradigmatic framework of an authoethnographic bricolage as a reflexive tool so as to gain entrée into this cohort's awareness. What emerged from this 'inside-outside' methodology or 'research into self', 'research through self' and 'research on self' was the apparent tension between the requirements of tertiary writing and the 'contexts of culture' and 'context of situation' of the accounting cohort. This tension appears to have arisen as these students' previous contexts of education were grounded in didactic teaching and learning with the possibility that critical thinking and reading-writing connections were absent. Thus, these students were unable to make semiotic transfers between the various forms of genres and registers required by a university class, and possibly the requirements of twenty-first century accountancy. It would appear that while proficient in the technicalities required by pre-service accountants, as they had never experienced a learning environment that required meta-awareness and meta-cognitive interactions, they focused only on surface features of writing, as opposed to using writing as a means of 'rendering and connecting thought'.

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Introduction: The Intersection of Eyes and I's

This paper is the first in a series of ever deepening inquiry, focusing on how tertiary accounting students understand and deal with the writing demands of an accounting course. As will be unpacked in an ensuing section, it was deemed that since this project commenced with a single moment and immediacy of deep personal reflection while standing in front of an accounting class, an autoethnographic approach (Ellis 2004; Adams, Jones and Ellis 2014) was considered the most appropriate. Autoethnography is grounded in "the 'telling of personal stories' that seek to a self, or some aspect of a life as it intersects with a cultural context" (Ellis 2004:46). In this instance an 'inside-outside' methodology (Bak 2015) was further employed as the first author unpacked his autoethnographic reflections and experiences to the second in order to navigate the 'fluid identities' (Bauman 2004) that appeared in this "reflection on action and reflection in action" (Schon 1983: 74). Hence, from this point on you will see research presented in a somewhat informal modality, with different sections using different fonts and register shifts so as to fully represent the first-hand experience and developing understanding as the 'insider' shifted to 'outsider' understanding. Or to put it more succinctly, the overall language use reveals the journey both authors moved through in their travel from tacit knowledge to explicit knowledge symbolized by discursive representations (Taylor 2004).

The Context: Looking into My Eyes,…. and I

Standing in the designated lecture theatre at the commencement of the Winter Quarter in the School of Business at a private university in Southern California, looking out at the array of faces one quickly realizes that there appears to be a significant diversity in the room. Taking the register simply confirms my perception. The assumption here is that diversity is a good thing, and it is. Indeed the University has received an award for the extent of diversity in the student population. As the quarter progresses it becomes clear that while the course addresses the standard cross section of introductory accounting topics - recording, adjusting, completing the accounting cycle, inventories, internal control and more - the students seem reluctant to engage in discussing and explaining these concepts.

A question comes to mind: “I wonder if their language background and skills is influencing their ability to express themselves regarding course content?”

A review of the student cohort[1] brings to the fore some interesting characteristics confirming the initial assessment of diversity. For example, while the class age range is from 18 to 31 the average age is closer to 20 years. While the majority of the students were born in the United States of America they all had completed their high school study in the country. After inquiring of the students it was established that there is a range of language diversity of the parents of these students. The languages include:

English	37	Spanish	15
Arabic	5	Hindi	4
Cantonese	1	Japanese	2
Tagalog	5	Gujarati	3
Indonesian	1	Chinese	1
Romanian	1	Urdu	1
Afrikaans	1		

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

A Concise Review of the Literature: “Better Than A Poke in the Eye with A Blunt Stick”

Part of the overall teaching context, and certainly the linguistic context in which this study is located, is the obvious cultural and language difference faced by the ‘insider’ researcher. As an Australian teaching in California there were obvious differences in all facets of language use. Of particular interest was the use of ‘Stryne’, or the linguistic metaphors peculiar to the Australian language. This is reflected in the title of this section,

[1] This particular course had 47 students.

with phraseology 'better than a poke in the eye with a blunt stick' having a cultural capital related to 'things could be worse'. In searching for literature related to academic accounting and tertiary literacy, we came to the realization that it could actually be worse!

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

While it is clear that accountancy in the tertiary space has undergone tremendous global change (Poullaos 2004), to what degree and in which areas appears to be difficult to assess. Certainly Enthoven (1976), a seminal researcher in the accounting area, criticized tertiary accountancy over forty years ago as being "orientated to financial enterprise accounting and auditing," and "neglects other areas such as projects, project analysis" (1976: 138). It would seem a logical conclusion that with this apparent neglect in these latter two an understanding that writing has different forms or text types and different purposes has also been an ongoing issue. If the research arising out of the tertiary sphere in general is any guide, it could be non-existent. "Accountants should be trained for the broader dimensions of accounting" (Enthoven 1977:89). Devit (1991:343) makes it very clear that any "tax accounting community is interwoven with texts: texts are the tax accountant's product, constituting and defining the accountant's work. These texts also interact within the community." More importantly she suggests that all forms of writing and semiotic constructs are intertextual in nature, and therefore accounting students need to read and critically examine a wide range of community based texts, as well as explore how they can personally transliterate and use a variety of text types applicable to their role. While it goes without saying that accounting students should read and write much more, it is perhaps not entirely their responsibility.

Another related aspect to this notion of intertextuality is the research suggesting universities tend to develop "discourse communities," which tend to silo the thinking and the overall discourse of the field they focus on. Twenty-first century learning at institutions of higher learning "must begin to shift the focus from teaching to learning" (Hodge 2007:9). Kaur and Sidhu (2014) are more forthright, suggesting critical literacy skills should be a

foundational aspect of all universities. Embedded in the current discussion surrounding critical thinking is the emergence of authentic learning. The general consensus is that a more experiential approach to tertiary teaching and learning should be the norm in universities. Drawing on the writing of Dewey (1938), Carter (2013) believes that writing should be a central core in any experiential classroom activity or experience. Following a flow this could include "demonstration or participation in a concrete experience, reflective observation, abstract conceptualization and active experimentation" (Carter 2013:239).

While it has been some time since Bazerman (1992: 63) complained that at best disciplines in the tertiary spheres only engage in "border skirmishes" regarding integrating authentic experiences, thinking and tertiary literacy skills, more recent commentaries suggest that little has really changed in university practice in this regard (Lea 2015). Bazerman (1992) also complained that in his opinion the linking of tertiary teaching with textbooks was a major cause of students lacking the necessary skills or opportunities to engage in lateral thinking, and by inference the development of necessary interdisciplinary literacy skills. "Textbook discourse is a purveyor of hegemonic univocality discourse" rather than "the locale of heteroglossic contention" (Bazerman 1992: 62).

Related to the concept of 'heteroglossic contention' in any learning space, Cambourne (1995, 2002), Goosens (2013) and Fitzsimmons and Kilgour (2016) found that a series of conditions facilitated an authentic learning experience. These included immersion, demonstration, expectation, response, employment, approximation and responsibility. In what has become framed as 'Cambourne's Conditions of Learning', these elements of praxis appear to show that in any organizational structure if learners are allowed to take control of their learning in a 'risk free environment', then they commence to genuinely engage in the learning process and the content. If the tutor plays more a facilitative role moving out of the way of the learning process, in combinations of explicit instruction and readings the students begin to find their own pathway to understanding. While seemingly innocuous the words 'feeling safe' would appear to us to suggest that the elements of 'socio-emotional' learning are also integral to this concept of learning which becomes a positive intersection of multiple domains including academic, behavioural, cognitive and psychological.

It is also becoming increasingly clear that while there are some comments, albeit relatively sparse, regarding the importance of writing as a means of engendering thinking in all discipline areas, there is a corresponding preponderance of comments related to how poor current tertiary literacy skills as a whole are, and writing in particular. In the Australian context Absalom and Gloebiowski (2002) believe tertiary literacy is in 'crisis'. If tertiary literacy is in crisis then it would seem that the tertiary writing beyond the confines of creative writing courses is in dire straits. If indeed there is a crisis in students' writing ability at university level, then the following question becomes paramount: what are the actual causes beyond those previously mentioned?

While it could be the case that a textbook-based tertiary curriculum has stifled students' ability to think more critically and write 'unthinkingly' within the confines of their chosen field of study, the research base suggests that there is more in play. While high schools have been blamed for the walling in of writing skills into discreet disciplines well before university commences (Coffin 1997), another critical issue arising out of the American and Australian context is the relationship between the discourse spoken at home and the modalities of language used at university. Given the current multicultural nature of all classes at all levels of education, unless the home or school uses English as its primary mode of interaction students can find themselves caught in a language dilemma of not being able to fully appreciate the nuances of both written and spoken language (Bordieu and Passeron 1990, Goff 2013). Even students of English-speaking homes can find that the discourse and various forms of university textual modalities and registers are very different to the language expectations of higher education, and cannot grasp the linguistic "ground rules" (Sheeran & Barnes 1991). "Increasing numbers of students now admitted into our programs are insufficiently prepared for the demands of university life or lack the basic study skills and confidence needed to succeed" (:4). While many universities now have specific teaching units where students can receive the appropriate support, it has been suggested that these specialized units tend to be underfunded and with the increasing volume of students entering higher education are unable to cope. When it comes to writing, Dayton (2015) suggests this entire system of support from individual tutors through to specialized centers is hampered because of students' "lack of knowledge regarding the writing process. Given that they feel produce is plenty good enough in their first draft" (vii).

While a broader knowledge of how writing works for different purposes and different audiences would appear to be a necessary component for tertiary students as a whole in the 21st century, then accountancy students in the twenty-first century need to become acutely aware that "texts are so interwoven with and deeply embedded in the community that texts constitute its products and its resources, its expertise and its evidence, its needs and its values" (Devitt 1991:354).

Research Framework: Seeing Eye to I

The specific 'qualitative research' design (Flick 2014) of this project was based on the methodological framework or 'bricolage' (Webster & Mertova 2007) of autoethnography (Ellis 2004). In this instance, the autoethnographic framework utilized an investigative pastiche of a convenience sample-case study (Hamilton & Corbett- Whittier, 2013) and 'inside-outside' dialogic negotiations (Bak, 2015).

With the first author living and working in California and having direct contact and familiar 'insider' knowledge regarding the respondents and their contexts, he had an intimate understanding of their "ways of knowing" (Lytle and Cochran Smith 1993:41). Recognizing the strength of this 'insider knowledge' we were also cognizant that this approach can "cross the researcher-participant divide" (Chang, Wambura Gunjiri and Hernandez, 2012: 28). Hence to ensure sound 'triangulation' of the data (Flick 2014), qualities or 'fairness' (Guba and Lincoln 2013) of the data collection and rigor of analysis, the second author engaged with the data and the first researcher as an 'outsider.' This approach allowed 'qualitative distance' (Fitzsimmons and Lanphar 2013). This was not undertaken with a view to being objective, but rather provided the opportunity for a 'triptych dialogic' allowing a stepping 'inside and outside' of the data by all researchers. Through reflective dialogue between us we were able to reflexively discuss the salient emergent themes (Rudestam & Newton, 2015), negotiate the nuances of the related research literature (Dillon 2008), refine and conflate apparent initial differences (Tullis 2013) and 'chrystallize' the data' (Borkan 1999).

These methodological triangulation components were undertaken as synchronistically as possible after the data gathering process and the data analysis. As detailed in ensuing sections this commenced a 'threefold coding process' (Charmaz 2015) which - once completed - was followed by a series of 'dialogic discussions' (Thomas 2010).

Critical Points of Autoethnographic Reflection, Reaction and Response: A meeting of 'eyes'

Taking Denzin's (2004: 453) recommendation that "meaning, interpretation and representation are deeply intertwined in one another," the 'inside-outside' methodology employed in this project is further developed through the following discussion in which the critical points of reflection are unpacked in tandem with a more critical comment. As Yeo (1988: 46) comments, the language of the autoethnographer is of "*Now* running through a channel of *Then*."

Reflection 1: One of the biggest challenges we faced in the US was that students did not always purchase assigned textbooks. For example a principles of accounting textbook might cost well over US$300 which represents a cost in excess of $100 per quarter in a three quarter sequence. Without their reading the required materials ahead of time there was clearly a gap in their understanding. So the language of the subject matter was only addressed in more general terms rather than specifically. They depended on the instructor to explain. Second-hand copies or out of date prior editions would often be obtained on Amazon.

I found the classroom rather quiet. If I posed a question I would often have to wait for responses. This would reflect the fact that they had not purchased the textbook and therefore had not read the assigned chapter material. I would often restate the question in simpler terms. Or say: In your own words what do you understand . . .

Reaction: *While 'wait time' is a key component of teaching, there was more to not being able to read the text book prior to class, and there seemed to be a total lack of understanding that classrooms were grounded in questions, and that it was the student's responsibility to take charge of their learning. This was not their fault as their whole previous learning milieu appears to have been based on a didactic form of teaching and learning. Thus, these students, as nice as they were, had no understanding of critical literacy, or when it comes to writing, no sense of writing as a form of critical literacy. They appear to be so driven by the note-taking and 'text book as gospel' form of tertiary education that any form of lateral thinking is foreign to them. Thinking outside the box is a natural consequence of critical thinking, along with its corollaries of being able to manage different forms of data, thinking and of course human interactions: emotional, socio-emotional, logico-mathematical to name a few. If these students couldn't think in the circular thought processes required by*

professionals today, how would they be able to even begin to comprehend and conjoin the complexities the multiple loose ends required by today's accountants?

While restating and reframing questions is a strong 'reflective' tool, writing as a primary means of connecting the head, the heart and the hand seems to have never been a part of their learning. Reflecting on action and in action (Schon 1993) is one the 'hallmarks' of a professional. However, an integral component of this process is writing as a 'text analyst', or as the means through which one renders and re-renders one's thoughts through socio-emotional reflection. Writing lecture notes is just the first step. Dialogic interaction with the lecturer should be another component of this entire process, and seems to be absent from their thinking and experience.

Surely accountants working in the 21st century work with more than numbers, or think in a lock step modality.

Reflection 2: My impression was that students were not confident in taking the initiative when responding to questions or when asked for their opinion. This might of course reflect that they were unaccustomed to actually expressing an opinion. Not risk takers.

Reaction: *Risk taking is one the key conditions of authentic learning Cambourne (1995, 2002). Without this intentionality to step out and 'have a go' in the relative safety of a lecture or tutorial room, authentic learning will not become a part of their 'sense making system'.*

Reflection 3: I sensed that the students who came from a non-English background were uncertain about their language use. I do not believe that they grasped what you call the notion of audience. Not yet. And maybe this would have been addressed in Freshman Composition but it was not obvious to me. I had to drive home the concept that as business participants or even as non-business graduates that they would have to know how to write and how to address different recipients of things like business letters or reports. I felt that there was a real gap in their learning about this element of communication. In my day (a long time ago) we used to take a class in Business English, and Speech Communication.

Reaction: *Reading like writers and writing like reader, transactional think, or what Hass terms "rhetorical reading inferring of information such as cultural context, motives and judge quality" (Hass 1993:24) are important. In other words writing as text analyst, learning to read and then write persuasively and the need to understand the linkage between field tenor and mode are all important skills.*

Reflection 4: Did they read the required materials and understand these? Was there a sense of intertextuality - i.e. did the language of the readings filter into their written responses?

Reaction: *While this point relates to several other reflective-reaction sections, the major point of this issue is that students need to be able to bring their reading, questioning and writing under metacognitive control. This requires more than retelling of material and will also involve the application of a process of synthesis through the careful weighing up an array of different text forms. Intertextual exploration "explores the range of texts written by members of that profession, how those texts serve the rhetorical needs of the community, how those texts interact, and how that interaction both reflects the values and constitutes the work of the profession" (Devitt 1991:384). This process also represents a constructivist and constructism reflective linkage, or the ability to move across and connect semiotic boundaries.*

Reflection 5: At La Sierra University there is a Center for Student Academic Success. This is a place where students could go for further help in terms of study and career advice. In the School of Business we ran a very helpful tutorial service for the Accounting students in particular. The emphasis however was on achieving understanding of the technicalities of the course, getting homework successfully completed rather than on building a deeper understanding of the topics being covered.

Reaction: *The concept of building deeper understanding of what writing is and how it works requires a deep understanding of language aspects beyond grammar and grapho-phonics. Understanding authentic writing is an inherently and deeply seated semantic understanding. What students of all disciplines need is an awareness of how texts change, as audience and purpose changes. More importantly, writing for academic, professional and personal purpose allows "every newer ways to mean" (Bakhtin 1981 :346*).

Reflection 6: 'We love your accent" was the typical comment from many. Certainly at times a non-American can fall into the trap of using a word that has a very different meaning. An eraser cleans the board not a rubber which is a condom. So I had to be careful when doing classroom presentations to choose my words carefully so as not to confuse. But they were very positive about my particular range of experience having come originally from South Africa (they rarely could tell the difference in accent to Australia) lived and worked in England and Australia. So my teaching examples could come from any of those places. This was a positive.

Reaction*: Just as students benefit from a tutor who has a wide range of practical experience, so too students need a wide range of writing demonstrations from other socio-cultural settings that are part of a practical real-life set of scenarios. They need to be able to engage with these demonstrations by 'approximating to the genre' and gain useful feedback that applies to meet their specific needs. While understanding that writing for a variety of professional purposes will always be a genuine need for accountants, writing is also the means through which one can find one's genuine identity and personal voice. Writing is also a demonstration of power and an enabler or entry into power circles. As (Gee, 1989) notes, writing is the means of revealing who is 'in' and who is 'out' of the club.*

Conclusion and Recommendations

As set out in the initial paragraphs, this is the first in a series of intended investigations into accounting students' thoughts regarding writing in one case-study setting. What is clearly needed is further investigation into a more focused study that gives voice to the habitus and school background of a larger set of accounting students. In addition, other pathways for the integration of writing skills into a course structure need to be evaluated.

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