

5-2019

Writing - The Development of a Necessary Professional Skill

Keith Howson

La Sierra University, keith.howson@avondale.edu.au

Lisa Barnes

Avondale College of Higher Education, lisa.barnes@avondale.edu.au

Warrick R. Long

Avondale College of Higher Education, warrick.long@avondale.edu.au

Follow this and additional works at: https://research.avondale.edu.au/bit_conferences



Part of the [Accounting Commons](#), and the [Education Commons](#)

Recommended Citation

Howson, K., Barnes, L., & Long, W. (2019, May). *Writing - The development of a necessary professional skill*. Paper presented at the British Accounting and Finance Association (BAFA) Accounting Education Special Interest Group (SIG) Conference, Ghent, Belgium.

This Conference Proceeding is brought to you for free and open access by the Avondale Business School at ResearchOnline@Avondale. It has been accepted for inclusion in Business Conference Papers by an authorized administrator of ResearchOnline@Avondale. For more information, please contact alicia.starr@avondale.edu.au.

Writing - The development of a necessary professional skill.

Keith Howson*
Adjunct Professor of Accounting
Tom and Vi Zapara School of Business
La Sierra University, Riverside
California

Lisa Barnes
Associate Professor of Accounting

and

Warrick Long
Lecturer
School of Business
Avondale College of Higher Education
Cooranbong, NSW, Australia

*Corresponding author. khowson@lasierra.edu

Prepared for the British Accounting and Finance Association Accounting Education Special Interest Group Annual Conference, 22 – 24 May 2019, Ghent, Belgium.

Writing - The development of a necessary professional skill.

Abstract:

1. **Purpose.** This paper sets out to further evaluate the ability of university level students to write and to suggest some strategies to address this area.
2. **Design/methodology/approach.** An online questionnaire was circulated to 808 accounting academics in Australian universities of which 162 useable responses were received. These responses were followed up with semi-structured interviews of a smaller group of eight academics from five different universities to further explore key issues raised in the questionnaire.
3. **Findings.** Accounting academics believe that students are not prepared to study accounting at university level with deficiencies in several areas, where writing and communication is one such shortfall.
4. **Implications.** The research brings to the fore the poor writing ability of university accounting students and lays stress on the need to train and more clearly guide the development of these business related skills. Training may require curriculum adjustment to accommodate additional courses of study.
5. **Originality.** There is a paucity of material related to the writing skills of accounting and business students and this paper attempts to assist in bridging this gap.
6. **Limitations.** The study needs to be replicated in other settings.

Key words: Accounting education, writing skills and accounting curriculum.

Writing - The development of a necessary professional skill.

Introduction

In order to obtain insight into the writing ability of a cohort of students at a private university in Southern California they were requested to write a short essay.

Topic: Write an essay in which you describe how this course has provided insight into the language of business and how you would apply this knowledge to your career. This essay should be no more than three pages, typed, 1.5 spaces using Calibri 11 font. Normal margins will apply. I expect this piece to contain no spelling errors, use proper grammar and well-chosen vocabulary.

Of the 85 students in the cohort, 82 responded and submitted written pieces. All essays had student ID numbers and names removed so that each essay became anonymous to further assessment strategies.

A random sample of 30 essays was taken and in clusters of five they were sent for evaluation to six experienced university English instructors in the United States and Australia who were asked to assess their quality. They received different papers and there was no collaboration between these assessors. In this way it was hoped that a consensus might emerge. The following comments and analysis reflect the views of five of the six who were able to complete the task.

Instructor 1 reported as follows:

The major weaknesses in these assignments are:

- Inadequate engagement with the assignment question, especially the requirement to discuss insights the course has offered into the language of business
- Paucity of content
- Writing that is diffuse rather than succinct
- Faults of sentence structure and other errors of English expression.

Instructor 2 reported as follows:

Essay 1: The primary issues I see in essay 1 are poor organization and lack of depth of thought. . . . The examples used and the way the student writes about the content of a class are disappointing and show that the student is still struggling to understand the content.

Essay 2: This essay also has issues with poor organization and lack of depth/support. . . . While the student does identify his/her future goals, he/she does not connect the class to these goals. As a result, the second half of the essay is vague and lacking in focus.

Essay 3: Is solidly organized, well supported with sufficient detail, and overall rather well written.

Essay 4: It appears the writer of essay 4 sat down and wrote whatever thoughts came to him without much thought to organization or focus. . . . There is no clear focus for the essay other than the recurring theme of the student's own disappointment in himself for not reaching his own goals. There are several recurring grammar errors; he seems to struggle most with sophisticated sentence structure, sometimes starting a sentence headed in one direction and finishing it in another.

Essay 5: From the introduction provided, I expected the student to proceed with more details about how accounting will specifically aid his/her business someday. This does happen (a bit) later on in the essay, but the student gets sidetracked with relaying his/her own journey. This essay has the look of one written very quickly and not copy-edited at all. The organization is lacking and the sentence structure is weak. While he/she does provide more details about the course content than most of the others, the poor wording, spelling errors, and confusing syntax distract from these points. Given the missing articles and misspellings, I would guess this student might be a multilingual student.

Instructor 3 reported as follows:

A clear area of lack in most of these papers was evidence of application. The responses here were mostly quite general and didn't show that the students could clearly link what they had learned in class with particular activities in the workplace.

None of the responses dealt with the phrase 'the language of business' as such – there was no attempt to define this or scope what it might mean. Doing this could have strengthened each of the essays.

There were generic issues – a couple of students responded about their affective experience of the class rather than analyzing how the content might be beneficial in a workplace environment.

All were in need of proof-reading. Most were written using simple, straightforward language. One stood out as having appropriate, discipline-specific language; the other four were more generic in the terminology they used and their responses could have been strengthened in this respect. Punctuation was not a big problem, but there were issues with the use of articles, prepositions, plurals and subject/verb arrangement which gave the impression of ESL users in a few cases.

Instructor 4 reported as follows:

I notice that none of the essays began with a traditional introduction, the main purpose of which is to identify the key areas that the essay will cover, and the sequence in which these will be addressed. I always tell students who have difficulty in keeping their essays coherent and 'on track' that a well-written (and carefully-considered) introduction will provide direction to the writing of the paper itself because it (the introduction) provides a blueprint for the essay. I must admit that I was surprised to see that none of the essays had an introduction to speak of.

Instructor 5 reported as follows:

My summative comment would be that of the five student papers I reviewed, all of the authors underestimated the importance of pre-planning their essay's organization so as to meet the goals set out in the prompt (i.e. to assert a thesis and develop evidence to support it), and to various extents neglected the necessity of revising sentence-level language carefully to assure that clear meanings would be conveyed. In that sense, accounting students are not very different from other undergraduate writers of other disciplines, though perhaps slightly more challenged, in these regards, than their humanities counterparts where these techniques are specifically taught and honed.

These evaluations are quite clear demonstrating the extent of the challenge facing instructors in the accounting discipline, providing support for the contention that university students struggle with written tasks. With this in hand it might be easier to argue for instructional, structural and curriculum change.

This study was initiated in the School of Business at a private university in Southern California. The essays written in that particular setting may not reflect the writing ability of accounting/business students in other locations, but anecdotal evidence gathered from

colleague instructors both in the United States of America and elsewhere is that they are sensing similar deficiencies. This paper addresses the academic environment within an Australian setting but the importance of this issue cannot be overlooked in other locations.

This paper continues with a review of the literature relating to the development of professional accounting skills and also reports on a field study which was questionnaire and interview based with Australian university accounting academics (AUAA) who express their opinions on the state of play in the tertiary education environment. The paper ends with a summary conclusion and recommendations.

Review of the Literature

Over time there have been a number of studies and reviews (see for instance Accounting Education Change Commission, 1990; Advisory Committee on the Auditing Profession, 2008; Albrecht & Sack, 2000; American Accounting Association Committee on the Future Structure Content and Scope of Accounting Education, 1986; Behn et al., 2012) into differing aspects of tertiary accounting education. The United States was not alone in raising these concerns and a short review of Australian studies since the 1960s (see Table 1) shows similar concerns. Typical of these studies and reviews was an examination of the course structure and duration; graduate attributes; curriculum; research activities; and staffing considerations. Recommendations for change were included in at least the reports of committees.

Table 1: Examples of Leading Studies and Reviews of Accounting Education in Australia

Author(s) & Year	Title	Focus Area
Vatter (1964)	The Vatter Report	Report reviewing the perceived needs of the accounting profession in Australia with recommendations of how accounting education can best meet those needs.
Task Force for Accounting Education in Australia (1988)	Report of the Task Force for Accounting Education in Australia	Report from a collaboration of the ASCPA, ICAA and AAANZ to outline appropriate educational models for the accounting profession.
R. Mathews, Brown, and Jackson (1990)	The Matthews Report	Report of the federal government established Review of the Accounting Discipline in Higher Education Committee, with significant recommendations on the shape of accounting education.
de Lange, Jackling, and Gut (2006)	Accounting graduates' perceptions of skills emphasis in undergraduate courses: an investigation from two Victorian universities	Study considering the graduate's perspectives of the emphasis placed on technical and generic skills developed during undergraduate accounting courses.
Kavanagh and Drennan (2007)	Graduate attributes and skills: are we as accounting academics delivering the goods?	Study comparing what attributes and skills accounting academics perceive should be developed during an undergraduate course with what they believe are being developed.
Hancock, Howieson, Kavanagh, Kent, Tempone, and Segal (2009)	Accounting for the future: more than numbers	Report of an ALTC project which investigated the projected changing skill set deemed necessary for professional accounting graduates and the strategies for embedding such skills into professional accounting programmes.
E. Evans et al. (2010)	Accounting education at a crossroad in 2010	Forum which investigated contemporary challenges in accounting education in Australia.
E. Evans et al. (2012)	Emerging pathways for the next generation of accountants	Forum which considered the changing role, education pathways and future needs of professional accountants in an Australian context.
O'Connell et al. (2015)	Shaping the future of accounting in business education in Australia	A multi-stakeholder investigation of the state of play of accounting in business education in Australia focusing on the key challenges and opportunities faced by the accounting education sector.

Despite the thoroughness of these reviews and studies there is criticism that little has been done to address the issues raised or the recommendations made. Albrecht and Sack (2000) noting that their study arose in part due to “the perceived lack of response by accounting educators to previous calls for action” (p. 3), and more recently Black (2012) offered some

reason for this lack of action, namely “the central reason that the recommendations of Pathways predecessors have not been successful is simple to identify, yet difficult to overcome - they lacked an ongoing mechanism to continue to support the implementation of change” (p. 602). Typical of the criticism is the conclusion of Burritt, Evans, and Guthrie (2010) that “accounting education in Australia has not progressed much since R. Mathews' et al. (1990) report” (p. 14), and Hancock, Howieson, Kavanagh, Kent, Tempone, and Segal (2009) note that the effectiveness of much of the research to change teaching methods in particular is “questionable” (p. 251). There has been a consensus that changes are required, accompanied by a reluctance to actually do anything.

The shape of the accounting curriculum has regularly been subject to scrutiny and criticism, certainly more recently since the mid-1980s (Bui & Porter, 2010, p. 23). The issue of the shape and form of university accounting curriculum, and in particular what appear to be competing views between a technical versus educational perspective needs some examination and this follows.

Kaplan (1989) summarises this divide when commenting on the research-practice gap in accounting. “If our teaching simply codifies and feeds back ordinary practice, we are performing more like trade school instructors than university professors” (Kaplan, 1989, p. 130). Macve (1992) also highlighted this dichotomy, noting that:

At one extreme it is public sector coaching in professional knowledge and skills, at the other it is an enquiry grounded in social science which offers insight and understanding about economic and social organisation and operation that should be of value whatever career a student subsequently follows. (ibid, p. 130)

Gray and Collison (2002) also expressed this tension, but in terms of it being between the “technical” and the “educational” or, as they expressed it in other terms, the “vocational” and the “transcendent” (ibid, p. 800). Ten years later this tension is still evident, “the lines are becoming increasingly blurred between education and training” (J. Guthrie et al., 2012, p. 9).

Going beyond only exposing the different forms of accounting curriculum, Churchman and Woodhouse (1999) posit that accounting education at tertiary level is part of a unique category of ‘professional education’ which “is distinctive because the curriculum addresses knowledge for and about practice and is taught both in the context of the tertiary institution

and the field of professional practice” (Churchman & Woodhouse, 1999, p. 212). They infer that this requires a more practical approach in the curriculum because students in such programmes have a specific employment context in mind, which requires specific skills. Parker (2001) disagreed with this, noting that “we are saddled with a predominantly narrow, technician accounting education focus which neither fits our contemporary accounting and business environment” (p. 441).

Compounding this tension between the ‘technical’ and the ‘educational’ have been growing demands for a curriculum that is broader and less technical. The Matthews Report (1990) identified dissatisfaction with the content of undergraduate accounting courses, in particular the lack of management-styled units (management, marketing, industrial relations etc.), and made numerous recommendations to address these. Developed subsequent to the Matthews Report was a series by Birkett (1993), of Competency Standards for accounting as a joint project between the two Australian accounting professional bodies and the New Zealand Society of Accountants (NZSA). In her doctoral studies Bellamy (1999) found that the pressure was for more generic skills and non-business requirements to be included in the accounting curriculum at universities. Diamond called for “not an education of detailed rules, but an education of real competencies that drive sound and ethical business practices and decisions” (2005, p. 361). Kavanagh and Drennan (2008) noted that the worldwide call is for an education much broader than the technical approach traditionally used in universities. Of particular interest to this paper is that Hancock et al (2010) reported the need for more communication skills in the programme. De Lange, Jackling and Gut (2006, p. 379) cite numerous authors from throughout the 1990s calling for greater emphasis on interpersonal skills in the accounting curriculum, which has been continued in more recent times (see, for instance, Jackling & de Lange, 2009; Naidoo et al., 2012; Sin, Reid, & Jones, 2012).

The various accounting professional bodies have also promoted a broader curriculum, including the two major Australian professional accounting bodies, CPAA and CAANZ which jointly flag “critical thinking, ethical judgement and communication skills” (2012, p. 6) in their accreditation guidelines for Australian accounting degrees. Thambar (2012) notes that CIMA focuses on the new roles that the modern management accountant has, and the need to be prepared in their studies. This includes, in particular, greater business and IT skills. A

much larger list of requirements was tabled by Cooper and Walsh (2012) on behalf of ACCA, which advocates that “the accounting curriculum must draw from a much wider range of business disciplines. It must also incorporate more professional attitudes, as well as technical competences, including ethics and professional values, and become more integrated in its approach to assessment” (ibid, p. 54). Commenting on the professional bodies and employers, Kavanagh, Hancock, Howieson, et al. (2010) note that it is a joint responsibility, “the debate is a question concerned with identifying that point at which the educational responsibilities of universities finish and those of the professional bodies and employers begin” (p. 3).

The United States Pathways Commission (Behn et al., 2012) identified a need for accounting programmes to be adaptive, especially where “incentives, partnerships, and processes that identify and integrate current and emerging accounting and business information technologies (IT) throughout their academic curricula” (p. 73). Guthrie, Evans and Burritt (2013), offer a different perspective, and call for a greater focus on research in the curriculum, which will help to close the accounting-academy practice gap by having more research fluent graduates.

Ryan (2010) goes further than previous commentators and authors by identifying a major issue about the nature of business schools, and the need to determine whether they “are a professional school or a purely academic school” (ibid, p. 26), the answer to which has a significant impact on the curriculum and which has implications for academics. Similarly, Evans (2010) puts forward the difficult question of whether there is even a place for accounting studies in university, but leaves it unanswered. This is later addressed again by Evans, Burritt and Guthrie (2010) by acknowledging that “the lines are becoming increasingly blurred between education and training, changing the role of institutions responsible for providing the foundations for a career in accounting” (ibid, p. 9).

The preceding paragraphs have highlighted that there are many studies and reviews which discuss what shape accounting curriculum can take. They have also identified additional curriculum elements (for example, communications skills, IT, critical thinking) to shift the curriculum from being purely ‘technical’ to a broader curriculum.

Absalom and Gloebowski (2002) argue that tertiary literacy is in 'crisis'. The paper continues: "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."

The summary of languages in the cohort of this study certainly shows the diversity of languages, so there might indeed be a "language dilemma" at play (Bordieu and Passeron 1994, Gogg 2013).

Summary

The review of the literature indicates that curriculum redesign is required. The O'Connell et al study (2015) gives positive support to this concept where it states (p. v) that the creation of an *Accounting Education and Curriculum Change Network* presents "... new and exciting challenges as curricula are transformed by key enabling technologies and the new realities of the profession in an increasingly globalised world." They furthermore reference the IES professional skill competency (IES 3 (para 17)) which states that interpersonal and communication skills include "the ability to: (f) present, discuss, report and defend effectively through formal and informal, written and spoken communication;. . ." (p. 103).

This paper is particularly interested in written communication but before one proceeds with instructional, structural, or suggested curriculum changes that will address written or communication issues one needs to be sure of the extent of the weakness which in turn will help shape the design of any suggested shift in either teaching or curriculum. The student papers, reviewed and reported on at the 2018 BAFA Accounting Education Conference¹ with the comments of the student paper reviewers highlighted in the introduction to this paper, all showed clear deficiencies and the literature review further builds a sound picture for the rethinking of the development of professional skills within the university sector.

Research question: How do Australian university accounting academics (AUAA) perceive the writing and communication ability of university based accounting students?

The proposition: Accounting academics believe that students do not exhibit writing and communication ability.

¹ "What? You want me to write?!" Keith Howson, Lisa Barnes and Warrick Long. British Accounting and Finance Accounting Education Special Interest Group Annual Conference, 3 – 5 May 2018, Brighton, England.

Methodology

Invitations to an online questionnaire were sent to 808 Accounting academics in Australian universities, of which 162 useable responses were received (Long, 2018). These responses were followed up with semi-structured interviews of a smaller group of eight academics from five different universities to further explore key issues raised in the questionnaire. The responses to both the questionnaire and interview questions were analysed for themes, from which emerged the issue of student preparedness and the key components for successful university study. The next section reports on one element of this wider study, the writing and communication skills of such university students.

Field study

Studying accounting at a university in Australia requires the students to participate in classes and evidence learning using the English language at a level sufficient for the student to converse via verbal and written forms for instruction. Responses in both the questionnaire and interviews indicated a level of concern held by the AUAAs regarding this level of student proficiency with English, predominately in international students. Responses to questions within the questionnaire (identified below as *Qn*), and during the interviews (interview participants' responses individually identified below as *AUAA_n*) were typically associated with challenges or issues being faced by the accounting discipline. The perceptions of students' readiness to participate and learn effectively included:

- Limited English (*Q23*)²
- Lack of English skills (*Q24*)³
- I guess in terms of again 'quality' in inverted commas you know, the English language issue is, is a, you know, a concern as well (*AUAA2*)

Within these responses were expressions like "...*obviously* the, the English language, issues . . ." (*AUAA3* italics added) and "They're the sort of things that *automatically* spring to mind for me . . ." (*AUAA2* italics added), which indicates this issue was potentially a default response to questions relating to student issues.

One impact, of this perceived English language deficiency, is evidenced in *AUAA4s* comment which noted the issue of international students, who:

² *Q23* In your opinion, what are the 3 most significant issues facing your discipline?

³ *Q24* Please list 3 changes you would like to see in your discipline?

- Cannot read very fast, have poor vocabulary and so are missing lecture content, like every fourth or fifth word

The implication here is that international students struggle with content and verbal expression used by lecturers, impacting on their potential achievement in the course.

In looking more deeply at these responses for measures that could redress this perception for international students, three specifically identifiable and potential strategies were referred to by the AUAA's in the study. The first of these involved raising the required level of English language proficiency score for admission with applicants tested by a recognised instrument like the International English Language Testing System (IELTS), evidenced in the representative comments::

- . . . [need to] maintain high IELTS admission test score (Q24)⁴
- . . . we're finding particularly in our first years we're losing a lot of them because of the challenges and it's because we do have that low entry score. (AUAA1)

There are minimum IELTS score requirements for a student visa to study in Australia (refer: <https://www.border.gov.au/Trav/Stud/More/Student-Visa-English-Language-Requirements>), and universities may impose additional or higher requirements for their various courses of study. However, the rationale behind the setting of English language admission scores is complex with implications beyond the AUAA which renders this proposal unlikely to be practical.

The second matter raised in the study by the AUAA's in relation to English language proficiency concerned the use of direct entry into the accounting course through English language training colleges. These colleges are often partnered with universities (or are part of the university itself) to provide assistance to international students who have been identified with an insufficient IELTS (or equivalent) score to achieve the required level for the university accounting course. Following completion of a course of study with the training college, the students gain direct entry into the university's accounting course. For example, in response to inquiries in the questionnaire concerning desired changes (Q24) and obstacles to these changes in the accounting discipline (Q25), typical comments included:

- Abolish direct entry for [English language] colleges (Q24)⁵

⁴ Q24 See previous footnote.

- Deals and contracts with [English for Academic Purposes] training colleges (Q25)⁶

The concept of these colleges assisting students with their English language proficiency appears to be beneficial for the international students, the university and the training colleges. However, a few AUAAAs in the study, reported here, raised concerns that the idea is compromised in reality, with one such AUAA describing the process as:

- . . . where [the English language colleges will] test them when they first apply . . . and they'll test them and they'll say, right you're only a 6.5 or 6 and require a 7, therefore given you're a 6 and you need a 7 in these areas, you need to do an 18-week course. Or given you're a 5.5, you need to do a 25-week course, or given you're a 6.5, you only need to do a 9-week course. And then at the end and they don't test them . . . they could sit there like a vegetable the whole time and not learn anything. (AUAA4)

While this perception of the particular AUAA falls outside the scope of the study, it is noted that there is no empirical data available to assess the effectiveness or otherwise of these training colleges over any extended period of time to validate the concerns raised by the AUAA, and it may be that the success stories of the training colleges go unnoticed. At the very least the colleges represent an attempt to provide opportunities for international students to attain the IELTS (or equivalent) levels required.

The final measure, related by AUAAAs, to address English language proficiency was articulated in the responses to question 23 of the questionnaire suggesting the requirement for English be raised to a more “professional level”, which appears to shift the entry requirement from a simple IELTS score to an ability to converse within the professional context. This suggestion may infer preparing “work-ready” accounting graduates able to converse at a level deemed appropriate for a professional accountant. The concept of “professional level” in this context lacks consistency in definition and is open to interpretation and subjectivity. Quite apart from there being an absence of consistent objective and measurable criteria for “professional level” English for accountants in Australia, making this concept idealistic but impractical to achieve without a framework to measure against, it is questionable whether it is reasonable to expect commencing students to already have such a level of English. Part of the learning process at university is to

⁵ Q24 See footnote 3

⁶ Q25 Can you identify 3 key obstacles to implementing these changes?

develop students towards attaining graduate attributes upon completion of their course, preparing them for the accounting profession.

There were also AUAAAs in the study holding an alternate perspective, and the following is a comment consistent with others of this group's comments:

- I mean, obviously accounting as we know is almost a bit of a foreign language in the first place . . . But, you know, I guess, I always say to the international students you know, they come to another country, you know they're trying to sort of learn a foreign language, but learn you know, accounting as a foreign language in a foreign language. (AUAA2.

This comment by the AUAA offers an alternative, and recognises that international students have additional complexities to deal with in their study of accounting. Accounting is known as the 'language of business' (Bloomfield, 2008) and as such requires students to essentially learn a new vocabulary. To do this in other than your first language further complicates the learning process, and acknowledging this allows for opportunity for understanding and engagement.

Further to this issue, other AUAAAs acknowledged that international student numbers are not likely to diminish, but rather are anticipated to grow, and which instead necessitates finding or developing effective strategies to address the language preparedness issue, a representative comment being:

- I expect an increased percentage of international students in the classroom, given the reduction in domestic students. This increase requires strategies to ensure the international students are put in situations where they can develop their cross-cultural communication skills and confidence, so they can obtain more advantages from an international education. (Q48)⁷

This is a proactive view of attempting to work with the situation rather than trying to remove or outsource it. Other AUAAAs in the study acknowledged students who do not speak English as their first language, as such, often struggle with the English language, but may also contribute to the learning experience of their peers, as noted in this comment:

- . . . for example I'll like in the classroom we'll start to get to know each other and we learn each other's backgrounds and challenges and I have a student for example at the moment who's not particularly performing very well, but she adds a lot of value to the classroom simply because of her cultural background. So she shares with us

⁷ Q48 In the next 5 years, what are the 3 most significant challenges that you expect to encounter in your teaching?

her experiences of her homeland . . . And that assists us in our quality of learning. So it, it's interesting that she may not have the highest scores simply because English is a second language for her, but she does provide an awful lot of, I guess atmosphere within that classroom setting (AUAA1)

There were such a large number of AUAAAs in the study who raised this issue of English language proficiency so as to accept it is an issue the AUAAAs feels very concerned about, which fits with the consensus of other research in this area. And as noted above a few of the AUAAAs in the study also hold views as to how the issue can be “fixed”, however unlike other studies in this area there were AUAAAs in this study who instead see the solution shouldn't be outsourced and would prefer to see it as an opportunity to enrich the learning experience for all students.

Communication Skills: Beyond the issue of English language skills as discussed above, all university accounting students typically evidence their learning through communicating responses in assessments via written or oral presentations, meaning it is important that accounting students possess the skills to effectively communicate across all communication modes. In addition, within the accounting profession communication is becoming an increasing priority as the role of the accountant evolves from being an information preparer to one of interpreting and presenting complex concepts and information to the general populace as well as peers:

- One of the things though that I think has changed and one of the things that I think is important is the communication element. We can produce the information but you do need somebody to sit down and go this is what this means... I think there will always be a premium paid for people who can communicate. (AUAA7)

A secondary perception of AUAAAs in the study noted that communication skills in students were poor, particularly found in response to question 23 in the survey questionnaire asking participants to identify those issues confronting the discipline (Q23)⁸, with typical responses by participants using terms like “lacking” or “inadequate” to describe students' communications skills. Or, in one particularly strong response, describing students as “too often illiterate” (Q23, Q47⁹). AUAAAs involved in the study did not attribute responsibility for this issue of a lack of communication skills to other sources, but rather offered a more

⁸ Q23 In your opinion, what are the 3 most significant issues facing your discipline?

⁹ Q47 From your current teaching experiences, what are the 3 most significant issues affecting the strengths of your teaching?

constructive response by strongly supporting the incorporation of communication skills development into the accounting course, and when asked to suggest changes to the accounting curriculum (Q24), the following was advocated:

- Much greater emphasis on communication skills
- [Create] opportunities to work with small groups to enhance communication skills (presenting, writing and interpersonal)
- Include a communication course in the degree
- More focus on improving communication skills
- Communication skills as a taught unit in first year

AUAAs, in their response to this question, recognise that the university accounting courses have a responsibility to do more than just present the technical component of accounting but to also prepare the student for the skill of effective communication. However, the AUAAs also noted in their responses in the survey questionnaire to question 25¹⁰ there are potential obstacles to implementing their proposed changes, for example:

- Students view communication skills as secondary to technical content
- Lack of staff experience in teaching communication

In addition to these proposals are the challenges of how this might be accomplished in an already crowded accounting curriculum.

The AUAAs recognise that the accounting profession requires more than just technical accounting skills, and accountants need to have effective communication skills. Identified as a secondary issue, the AUAAs note that communication is a problem for many students. They propose the incorporation of various solutions to this into the accounting course, recognising that there are a number of problems with this. However, recognition of the problem and proposing solutions within the university accounting courses, rather than via entities external to the AUAAs, indicated how significant the AUAAs consider this issue.

Many of the AUAAs felt it is the responsibility of Secondary School to develop this thinking, whilst others acknowledged the role of the university itself in assisting in this transition to the appropriate level of thinking. Finally, the need to effectively communicate was seen by the AUAAs as important, but also noted the lack of communication skills necessary for

¹⁰ Q25 Can you identify 3 key obstacles to implementing these changes?

students. The AUAAAs conceded that the accounting course itself needs to better address the development of these skills.

Describing ways in which accounting students seek good results with only minimal effort, the AUAAAs in this study reported that students are reluctant to undertake associated reading, especially involving the prescribed unit textbook.

Typical responses made to Q30¹¹ of the survey questionnaire were:

- Students expect to pass without buying or reading the textbook
- The students are less willing to read to prepare for class
- Expect us to tell them everything so they don't have to read the book

The AUAAAs involved in the study link reading (especially reading the textbook) as being a sign of the level of student engagement, with no evidence to support whether this contributes to effective learning, or whether this actually speaks to the quality of the prescribed textbook. Associated with this perception of the importance of engaging with the textbook, the AUAAAs in the study also reported their notion that accounting students are reluctant to undertake any form of preparatory work for their classes, as indicated:

- Expect to pass without doing the work (Q30)
- Why should they prepare for class? (Q30)
- Expect to be able to gain the required knowledge by just attending lectures and tutorials without preparing any work. (Q30)

There is a wide range of requirements that an AUAA may impose on accounting students for classes, and the responses of students to these will be influenced by the effectiveness of these approaches or requirements. The final section confirms the conclusions of this paper and considers some approaches on how to address the apparent shortfall in writing and communication skills.

Conclusion and Recommendations

This paper draws together evidence from essays written by students in one location and the views of academics in another in an attempt to build a picture that accounting university level students lack writing and communication skills.

¹¹ Q30 Please list the 3 most significant ways that student expectations of teaching have changed over the past 5 years.

In an ideal world the secondary school system will address the need to build reading and writing skills. It is unlikely to be the case so how can the university sector build strategies to better address these issues? A few colleagues both in Australia and in other places were approached informally to see what suggestions might emerge to help with this task. The following were their responses.

Peter Williams (Business Lecturer, Australia) (email 25 July 2018)

Just one final thought, and the theme is 'relevance': Do Accounting / Business students see writing as relevant? Relevant to their future profession (or perceptions of their future profession - that might be another study area entirely!), relevant to their degree program and course of study, and relevance to them personally. As noted, we are dealing with a cohort of students who make conscious decisions around effort and engagement with their study, some of which they may well link to the question of relevance.

Comment: This statement strengthens the argument that accounting instructors may be best placed to describe and demonstrate to students the relevance of the ability to write and communicate such that they can go into the professional sector with the necessary skills.

Laurie Meintjies (Academic Tutor, Australia) (email 21 June 2018)

In response to your speculation about whether we have a writing problem or a reading problem, I feel that it is a combination of both. However, in saying this I contend that reading (or rather a compromised capacity to read) is the primary driver of this problem. As I frequently tell students who struggle with their writing, it is reading that feeds writing.

Comment: Where students are accustomed to short sharp messages, e.g. tweets, facebook posts, twitter it is no surprise that students are no longer reading. Perhaps some instructors have contributed to this problem by the extensive use of power point where students can avoid the text book by skimming the slides so readily made available?

Rosemary Raitt (Science Educator, South Africa) (email 14 December 2016 and 21 June 2018)

I think it is a reading problem. Research in South Africa found that children in Grade 4 can't read and understand what they are reading. In my research I found that even as high up as Grade 11 they had problems with anything that ended in "tion". It is surprising what simple words prove difficult for someone who doesn't speak English as a first language. The first thing we did was look at any notes given. We had to distinguish between "subject language" and the ordinary English in the notes or handouts. The ordinary English was simplified and all unusual words removed. Then we looked at the academic language. Every term used was explained in simple English as well. The instructor also raised money for a textbook loan scheme so that everyone had a textbook. It was insisted that students read each chapter

before it was dealt with in class. Students had to take a short quiz on the chapter. It takes a lot more work and lecturing is no longer possible. At every step of the way it was explained why the instructor was doing what he did and for most of the time there were no complaints.

Comment: This description illustrates the importance of an instructor taking an active role in considering various strategies to build skills. Finding ways to fund textbook purchases or the use of electronic books, quizzing students at the start of a period, intentionally simplifying language use (“In your own words please tell what you understand by the term, Assets?”), pace student learning and not to assume understanding all contribute to the development of required personal skills.

Lynden Rogers (Science Educator, Australia) (email 27 September 2017)

1. The first thing is to explain, and quickly demonstrate by marking, that correct language is important. I often tell of experiences where the ability to write tightly and accurately has secured results. I make it clear that they will miss out many times if they cannot make themselves clear in writing: that there will be forms to fill out, reports to write, applications to complete and sometimes serious legal documents which must be correct. I point out that it is perilous for any authority to ignore a well-written and polished submission, but all too easy to dismiss one which is sloppy and careless. I find that most weak students are not aware of their weakness. I remind them that word processors do not pick poor word choices, etc. I really think this is half the battle.
2. I tell students with writing problems that they should read aloud all serious work, such as projects, book reviews or essays, in order to hear the mistakes for themselves, furthermore that they should get a writing partner to read their work and make suggestions.
3. I encourage them to plan a major work: list possible headings and structures, to plan their argument. I tell them that even good writers do this.
4. We also offer help. Our science staff also make themselves available to help any student wanting help. Thus means spending time, offering alternative wording and sending them away to prepare another draft.
5. We also try to ensure that our communication with the students at all times displays the high standards we expect.

Comment: This instructor’s responses indicate the level of commitment that might be required in order to lift the quality of student work.

Gemma Christian (Science Educator, Australia) (email 26 September 2017)

Improving writing skills is definitely an area of interest and very challenging.

I'm not sure that I have many good suggestions but the one that comes most readily to mind is using "The Oxford Guide to Plain English". I refer my students to it, as it has many useful suggestions about writing. This includes information on how to write consistent lists, and guides for clear and concise communication.

I am sure that someone else will also mention that reading what you have written back to yourself out-loud helps identify many issues, and that Grammarly is a great tool.

One of the challenges we have in science is that scientific writing is its own beast. Generally, we aim to be very precise and concise. Unfortunately, scientists also usually aim to use the passive voice which is considered poor writing in other contexts. It is difficult for students to master writing in this style but over time with the feedback given on the lab reports, their writing usually improves.

Comment: Here again are practical suggestions on a book to use, a software package that helps with good grammar, and specific advice on how to write for the profession.

Gwendolyn Raitt (Science Educator, South Africa) (email 21 December 2016)

In the skills module that I am part of, we try to teach the students to take responsibility for their own learning. In this instance, we focus on teaching them to use a dictionary and to annotate. We have some trouble because students do not understand why they must do this module. Including these skills in a content module might make understanding their purpose easier for the students. Students are also encouraged to ask staff for help if they get stuck. We encourage students to ask specific questions rather than to say, "I do not understand."

Comment: There is a key suggestion here – include these skills (writing or communication) in a content module might make it easier to students to sense there importance. In terms of this paper this might suggest that writing various pieces could be included in accounting subjects.

Sandra Ingram (ESL Language Instructor, United States of America) (email 9 January 2017)

First issue: how to motivate students to care about their language output. As I always assume that is part and parcel of my teaching (especially grammar), I do take it upon myself to try to provide interesting and fun materials, and to show the students a need to be particular about their language use. What I found most effective is humour – and there is a lot of material out there!

Comment: A key question is raised by this instructor – how to motivate students to care about their language output? Some of the suggestions outlined by other instructors here might go part way to addressing ways of motivating students.

A key element that appears consistently in these comments is the engagement of the instructional staff in modelling and teaching good writing and communication skills. However as already argued by Long et al., (2018) certain questions arise:

1. Who takes responsibility for addressing each of these components to ensure student success?
2. How does a crowded accounting curriculum accommodate changes to address the need for better writing and communication skills?

Drawing on the informal comments of the instructors above the emphasis is on teachers taking a leading role in modelling and teaching good writing. Christensen, Barnes and Rees (2004) argued that:

Some educators may reject the writing-within-the-discipline initiative because evaluating writing is “a job best left to English professors” (Munter 1999). We suggest that a writing assignment on an accounting topic cannot be adequately evaluated by non-accountants.

In respect of the second question it should be noted that a recent paper by Dale-Jones, Hancock & Willey (2013) demonstrated how a writing task can be embedded in an introductory financial accounting unit in an Australian university.

While further research in this area is required and other accounting academics are encouraged to replicate this study in other language regions perhaps what is more urgently needed are colleagues who will take initiatives in the lecture room and become more actively involved in writing and communication skill development.

References

Absalom, D. and Golebiowski, Z. (2002). 'Tertiary Literacy on the Cusp'. *Australian Review of Applied Linguistics*, 25, 2, 2002: 5-17.

Accounting Education Change Commission (AECC). (1990). Objectives of education for accountants: Position statement number one. *Issues in Accounting Education*, 5(2), 307-312.

Albrecht, S., & Sack, R. (2000). *Accounting education: Charting the course through a perilous future* (Vol. 16): American Accounting Association Sarasota, FL.

Behn, B., Ezzell, W., Murphy, L., Rayburn, J., Stith, M., & Strawser, J. (2012). *The Pathways Commission: Charting a national strategy for the next generation of accountants*. Retrieved from <http://commons.aahq.org/posts/a3470e7ffa>

Bellamy, S. (1999). *Reshaping higher education: Cultural explanations for the responses of academic accountants to enforced change*. (PhD), Royal Melbourne Institute of Technology,

Birkett, W. (1993). *Competency based standards for professional accountants in Australia and New Zealand: Discussion paper*: Australian Society of Certified Practising Accountants, Institute of Chartered Accountants in Australia and the New Zealand Society of Accountants.

Black, W. (2012). The activities of the Pathways Commission and the historical context for changes in accounting education. *Issues in Accounting Education*, 27(3), 601-625.

Bloomfield, R. (2008). Accounting as the language of business. *Accounting Horizons*, 22(4), 433-436. doi:10.2308/acch.2008.22.4.433

Bourdieu, P. & Passeron, J. (1994). Language and relationship to language in the teaching situation. In P. Bourdieu, J. Passeron & M. de Saint Martin (Eds.). *Academic Discourse: Linguistic misunderstanding and professorial power*. Cambridge: Polity.

Bui, B., & Porter, B. (2010). The Expectation-Performance gap in accounting education: An exploratory study. *Accounting Education*, 19(1-2), 23-50. doi:10.1080/09639280902875556

Burritt, R., Evans, E., & Guthrie, J. (2010). Challenges for accounting education at a crossroad in 2010. In E. Evans, R. Burritt, & J. Guthrie (Eds.), *Accounting Education at a Crossroad in 2010* (pp. 9-15). Sydney, Australia: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.

Christensen, D., Barnes, J., Rees, D. (2004). Improving The Writing Skills of Accounting Students: An Experiment. *Journal of College Teaching & Learning*, Vol. 1, No. 1, 45-52.

Churchman, R., & Woodhouse, D. (1999). The influence of professional and statutory bodies on professional schools within New Zealand tertiary institutions. *Quality in Higher Education*, 5(3), 211-226.

Cooper, B., & Walsh, M. (2012). Emerging pathways for the next generation of accountants: ACCA's global qualification. In E. Evans, R. Burritt, & J. Guthrie (Eds.), *Emerging Pathways for the Next Generation of Accountants* (pp. 46-56). Sydney: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.

CPA Australia, & Institute of Chartered Accountants in Australia. (2012). Professional accreditation guidelines for Australian Accounting Degrees. Retrieved from <https://www.cpaaustralia.com.au/~media/Corporate/AllFiles/Document/cpaprogram/australian-accreditation-guidelines.pdf>

Dale-Jones, Gillian., Hancock, Phil, and Willey, Keith. (2013). Accounting Students in an Australian University Improve their Writing: But How Did it Happen? *Accounting Education: an international journal*, Vol. 22, No. 6, 544-562.

de Lange, P., Jackling, B., & Gut, A.-M. (2006). Accounting graduates' perceptions of skills emphasis in undergraduate courses: An investigation from two Victorian universities. *Accounting & Finance*, 46(3), 365-386. doi:10.1111/j.1467-629X.2006.00173.x

Diamond, M. (2005). Accounting education, research and practice: After Enron, where do we go? *European Accounting Review*, 14(2), 353-362.

Evans, E. (2010). Jurisdictional disputes in accounting: Education or training? In E. Evans, R. Burritt, & J. Guthrie (Eds.), *Accounting Education at a Crossroad in 2010* (pp. 80-89). Sydney: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.

Evans, E., Burritt, R., & Guthrie, J. (Eds.). (2010). *Accounting education at a crossroad in 2010*. Sydney: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.

Evans, E., Burritt, R., & Guthrie, J. (Eds.). (2012). *Emerging pathways for the next generation of accountants*. Sydney: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.

Gogg, L. (2013) 'Quality Assurance Requirements in Ontario Universities: How did we get here?' In M. Kompf and P. Denicolo (Eds.), *Critical Issues in Higher Education* (97-114) Rotterdam: Sense Publications.

Gray, R., & Collison, D. (2002). Can't see the wood for the trees, can't see the trees for the numbers? Accounting education, sustainability and the Public Interest. *Critical Perspectives on Accounting*, 13(5-6), 797-836. doi:<http://dx.doi.org/10.1006/cpac.2002.0554>

Guthrie, J., Burritt, R., & Evans, E. (2012). Challenges for accounting pathways in Australia in 2012: An introduction. In E. Evans, R. Burritt, & J. Guthrie (Eds.), *Emerging pathways for the next generation of accountants*. (pp. 9-15). Sydney: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.

- Hancock, P., Howieson, B., Kavanagh, M., Kent, J., Tempone, I., & Segal, N. (2009). Accounting for the future: More than numbers. *Australian Teaching and Learning Council*.
- Hancock, P., Howieson, B., Kavanagh, M., Kent, J., Tempone, I., & Segal, N. (2010). Accounting for the future. In E. Evans, R. Burritt, & J. Guthrie (Eds.), *Accounting Education at a Crossroad in 2010* (pp. 54-62). Sydney: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.
- Howson, K., Barnes, L and Long, Warrick. (2018). "What? You want me to write?!" Paper presented to the British Accounting and Finance Association Accounting Education Special Interest Group annual conference, 3-5 May 2018, Brighton, England.
- Jackling, B., & de Lange, P. (2009). Do accounting graduates' skills meet the expectations of employers? A matter of convergence or divergence. *Accounting Education*, 18(4-5), 369-385. doi:10.1080/09639280902719341
- Kaplan, R. (1989). Connecting the research-teaching-practice triangle. *Accounting Horizons*, 3(1), 129.
- Kavanagh, M., & Drennan, L. (2007). *Graduate attributes and skills: Are we as accounting academics delivering the goods?* Paper presented at the Proceedings of the 2007 AFAANZ Conference.
- Kavanagh, M., & Drennan, L. (2008). What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations. *Accounting & Finance*, 48(2), 279-300. doi:10.1111/j.1467-629X.2007.00245.x
- Kavanagh, M., Hancock, P., Howieson, B., Tempone, I., & Kent, J. (2010). *Academic standards and challenges for accounting educators*. Paper presented at the Proceedings of the 2010 AFAANZ Conference.
- Long, Warrick. (2018). "Australian University Accounting Academics: The Lived Experience." Unpublished PhD thesis. Avondale College of Higher Education, Cooranbong, NSW, Australia.
- Long, W., Barnes, L., Williams, A., & Northcote, M. (2018). *Are they ready? Accounting academics' perspectives of the preparedness of new student cohorts*. Paper presented at the 41st Annual European Accounting Association Congress, Milan, Italy.
- Macve, R. (1992). The plight of accounting education in Australia: A sense of déjà vu. *Accounting Education*, 1(2), 129-132.
- Mathews, R., Brown, P., & Jackson, M. (1990). *Accounting in higher education: Report of the review of the accounting discipline in higher education*. Retrieved from
- Naidoo, J., Jackling, B., & Prokofieva, M. (2012). Identifying the employment expectation-performance gaps of early career accounting graduates. Retrieved from <http://mams.rmit.edu.au/ztct5ymtl0ht.pdf>

O'Connell, Brendan, Carnegie, Garry D., Carter, Amanda J., de Lange, Paul, Hancock, Phil., Helliar, Christine V., Watty, Kim. (2015). Shaping the future of accounting in business education in Australia. CPA Australia, Melbourne, Australia.

Parker, L. (2001). Back to the future: The broadening accounting trajectory. *The British Accounting Review*, 33(4), 421-453. doi:<http://dx.doi.org/10.1006/bare.2001.0173>

Ryan, S. (2010). Business and accounting education: Do they have a future in the university? In E. Evans, R. Burritt, & J. Guthrie (Eds.), *Accounting Education at a Crossroad in 2010* (pp. 22-28). Sydney: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.

Sin, S., Reid, A., & Jones, A. (2012). An exploration of students' conceptions of accounting work. *Accounting Education*, 21(4), 323-340. doi:10.1080/09639284.2012.661604

Task Force for Accounting Education in Australia. (1988). *Report of the task force for accounting education in Australia*. Sydney, Australia: Institute of Chartered Accountants in Australia/Australian Society of Accountants/Accounting Association of Australia and New Zealand.

Thambar, P. (2012). The transforming finance function: Implications for the education and training of accountants. In E. Evans, R. Burritt, & J. Guthrie (Eds.), *Emerging Pathways for the Next Generation of Accountants* (pp. 65-72). Sydney: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.

Vatter, W. (1964). *Survey of accountancy education in Australia*. Sydney: Australian Society of Accountants/Institute of Chartered Accountants in Australia/Australasian Institute of Cost Accountants.