

Intentional Learning: A Process for Learning to Learn in the Accounting Curriculum

4.3.6 Writing

Effective communication skills are highly prized in the accounting profession. While oral communication skills are also important, we will focus here on developing writing skills. Freshman writing classes do not usually prepare students to handle the demands of writing in business careers. Many business schools offer or require an additional course in business or technical writing, taught by English Department faculty, using assignments geared to business topics. Attention is paid to audience and purpose as well as to content and clarity and the conventions of sentence structure and punctuation. Another and potentially more productive arrangement is teamwork between a business instructor and an English instructor or a "writing across the curriculum" coordinator who serves as guide.

If accounting students are to take writing seriously as part of their professional preparation, they need to write often and well in all of their accounting courses. Even in large courses, students should be asked to write brief exercises or short essay answers on quizzes. In smaller classes, students may be asked to write memos, letters to clients, short reports. Advanced students in seminars might be writing research reports for presentation to the class, or preparing thorough analyses of case studies.

The experience of writing can help students both learn the content of the course and reflect on how they are learning it. We will address these two goals separately, but many assignments could well achieve both. For example, an essay exam question could require students to apply specific knowledge from the course and also to demonstrate their ability to organize and reflect on that knowledge. In any case, writing in accounting courses should focus on learning and on accounting, not on writing for its own sake.

A number of writing tasks can help students develop the attributes of intentional learning. For example, students can be asked to write questions about what they are studying, or they can be asked to organize new knowledge into outlines and diagrams or they can be asked to write a paragraph connecting a current business event with a theory they are learning in class. The one-minute paper idea can be used even in a large lecture class to ask students to take one minute to reflect on what has been said and to write about the key idea presented, a question still unanswered, or a remaining point of confusion. A longer exercise of writing for five minutes on a specified topic without stopping—called a focused free writing—can help students clarify and organize their thoughts. Faculty reading these brief papers will get a good idea of what their students are learning and what they still need to know. Students will practice expressing what they know and asking what they don't. The brief written exercises can be shared in pairs or small groups to increase student awareness of learning attributes.

Keeping a journal is another excellent way for students to practice writing and to reflect on their learning. Journal assignments need to be made explicit, so students don't fall into the trap of writing a diary. For example, students could be asked to interview practicing accountants and describe their career experiences, or to follow a current business controversy in the *Wall Street Journal* and discuss the accounting issues involved. They may also be asked to write specifically about their learning experience in the course. Faculty should set guidelines for content and should collect, read and comment on the journals periodically. Some faculty grade journals, some do not. Our recommendation is to grade them, perhaps on a satisfactory/unsatisfactory basis, and to make the grading criteria clear at the beginning.

Journals are excellent opportunities for students to practice the attributes of intentional learning. They may raise questions about issues that puzzle them, or practice creating order out of the chaos of new learnings. They may use their journal to relate what they are learning to issues raised in other courses or in everyday life. They can reflect on each day's lesson and on their own learning styles

and difficulties. Also, they can speculate on how they might adapt what they are learning to future jobs or to problems they see in their current work situation.

Writing assignments are excellent ways to ensure that students fully understand the theories and principles being taught in the course. Writing is also an essential part of the early employment experience of many accountants. Carefully planned assignments can help prepare students for the kinds of writing tasks they will be expected to handle. Obviously one way to be sure that students understand the material in a course is to ask them to write an essay or short answer on an exam. More sophisticated examination approaches could ask students to apply knowledge to a new, unstructured problem or to suggest several solutions to a technical issue.

Many other kinds of writing assignments can help students learn and apply accounting principles. They can be asked to write memos to colleagues or managers about a common problem, or letters to clients describing and justifying an accounting change, or reports on specific new Financial Accounting Standards Board rules and their implications for a particular client or company. They can be asked to take one role in a complex case study and discuss the issues from that one perspective. In many of these potential assignments, two key elements come into play: the content of the memo, report, etc., and the audience for which it is intended. Far too many students write for an audience of one—the teacher. They need, instead, to be thinking of a larger, professional audience. Writing assignments in accounting classes should require students to think and write like accountants whose readers will be clients of potential clients or the general public. Assignments should be made as realistic as possible and should be read by classmates as well as instructors in order to broaden the writer's sense of audience.

THE LEARNING JOURNAL

Students may be asked to keep a learning journal 4-5 days a week throughout the term. A bound notebook is good (less likely to lose pages), though students may prefer their computers. Students may occasionally be given time in class and a specific topic to discuss (i.e., how would you handle the situation described in problem X on page 49), Topics should be related to the course and the profession, but could include reflection on financial news items, ethical dilemmas in business, analysis of learning styles and problems, lists of words and ideas and what they mean, even dialogues with real or historical or imagine characters.

See Brookfield, *The Skillful Teacher*, for more on the learning journal

WRITING CLIENT LETTERS

At Adrian College, Accounting Professor Doris de Lespinasse turns problems from the textbook into writing assignments for her students. She asks students to write letters based on "client" questions that arise from problems previously discussed in class. A typical assignment might be: "Company X is your audit client. The president does not understand the adjustment you recommend to capitalize the equipment the company is leasing. Write a letter which explains why accountants treat some leases as sales, why this one must be treated this way, and what effect this will have on Company X's financial statements in the first year." Details about the company are provided in the problem in the text. Students must write for a very specific audience and explain accounting principles to a reader who is not an accountant. The exercise tests their own understanding as well as their writing ability and their sense of audience (de Lespinasse, 1985).

The accounting instructor's role is to set the writing task, challenge and coach the students, and evaluate the results. Managing all of these writing assignments can be a problem especially if there is only limited assistance with reading and evaluating papers. While we believe it is important for the professor to see some work from every student, it is not necessary to see all of it. Nor is it necessary for every piece of writing to receive a letter grade. Scofield and Combes (1993) and Stocks et al. (1992) offer several alternatives for assigning and grading written work in accounting. Some work can be graded plus or minus, or satisfactory/unsatisfactory, or on a numerical scale of some kind.

Some work can be shared in class and discussed with a peer. Some professors ask students to do peer reviews of fellow students' papers, and then the writer edits and revises on the basis of the peer comments. Only the final, polished version is submitted for grading. Whatever the difficulties, and the ingenious ways professors use to overcome them, if students are to learn to communicate effectively in writing, they must write often and well on topics they care about, and their writing must be read, and eventually evaluated.