

# **Improving Written Communication Skills of Tax Students with Web-Based Lessons, Examples, and Self-Tests**

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## **EXECUTIVE SUMMARY**

In a recent AAA-sponsored study, accounting professionals identified the ability to communicate in writing as the most important among a list of 22 transferable skills. Our teaching innovation consists of a web site, <http://www.gsu.edu/~accerl/>, devoted to developing written communication skills of tax students and professionals. The web site addresses aspects of written communication skills that tax research textbooks typically ignore. It explains strategies for writing tax research memos, client letters summarizing the research, and judicial briefs and provides examples. The web site also includes lessons and self-tests addressing wordiness, passive voice, and punctuation issues. Responses to an on-line questionnaire, anecdotal evidence, peer reviews, and quasi-experimental data provide evidence that the web site is helpful and improves written communication skills. Three prior studies showed improved writing skills after in-class lectures on written communication, detailed grading and feedback to students of their written assignments, and departmental hiring of writing consultants to work with students. Our evidence shows the web site also improves writing skills but with no investment of in-class time, professor grading, or departmental resources. Since the writing web site is not password protected, the authors invite accounting and tax students from other colleges and universities to use this resource to improve their tax research memos, client letters, judicial briefs, and other writing assignments.

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## Uniqueness of Innovation

In an AAA-sponsored study, accounting practitioners identified the ability to communicate in writing as the most important among a list of 22 transferable skills. Faculty ranked written communication as the second most important skill in the same survey.<sup>1</sup> In a later survey, senior tax executives ranked the ability to write well as one of the “most important” skills for tax professionals.<sup>2</sup>

Our teaching innovation consists of a web site devoted to developing the written communication skills of accounting and tax students. The web site’s home page appears at [www.gsu.edu/~accerl/](http://www.gsu.edu/~accerl/).<sup>3</sup> As far as we know, this is the only writing web site targeted to these individuals. The web site addresses written communication skills that tax research textbooks typically do not.<sup>4</sup>

## Relationship of Course to Curriculum/Students in Course

In our university’s graduate tax program, Tax Research is a required course. Students enrolled in Tax Research use the web site extensively. Besides Tax Research, professors teaching undergraduate tax classes and other graduate tax classes require students to brief judicial decisions or research tax issues. Professors in these courses refer students to the web site for specific instructions and examples of tax research memos, client letters, and judicial briefs. Thus, we use the web site to improve written communication across the curriculum.

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<sup>1</sup> Albrecht and Sack, *Accounting Education: Charting the Course through a Perilous Future* (Sarasota, FL: AAA, 2000), 56.

<sup>2</sup> Paice and Lyons, “Addressing the People Puzzle,” *Financial Executive* (September 2001), 59-62.

<sup>3</sup> In some cases, the use of a browser other than Netscape or Explorer may distort a few of the site’s pages. Using Netscape or Explorer usually resolves the problem.

<sup>4</sup> Tax research textbooks discuss sources of tax law and usually provide a short tax research memo as an example. Textbooks generally do not discuss strategic approaches to communicating research results such as how to word tax issues, how to organize one’s analysis (e.g., by starting with the relevant Code section), what details to include in a citation, the importance of briefly discussing each tax authority cited, how to explicitly apply tax law to client facts, and where to place conclusions.

## **Demonstrated Educational Benefits**

The web site's objective is to improve the written communication skills of graduate and undergraduate students contemplating accounting and tax careers. User responses to an on-line questionnaire, anecdotal evidence, peer reviews, and quasi-experimental data indicate that the web site accomplishes this educational objective.

### *On-Line Questionnaire*

The web site contains an on-line questionnaire that takes less than a minute to complete. The primary question reads: "This web site was helpful to me. To what extent do you agree with this statement?" In scoring the responses, 7 means strongly agree, 6 agree, 5 somewhat agree, 4 neutral, 3 somewhat disagree, 2 disagree, and 1 strongly disagree. Table 1 summarizes 155 responses received as of December 1, 2003. On a 7-point scale, the mean response is 6.3 with 86 percent of respondents indicating agreement or strong agreement with the primary question.

Recently, 22 graduate students taking the tax research course completed an anonymous written survey. The students indicated whether they had completed the on-line questionnaire and then responded to the same question appearing on the web site: "This web site was helpful to me. To what extent do you agree with this statement?" A previously identified student collected and shuffled the completed survey instruments before returning them to the professor. The mean response among the 13 students who had not previously completed the on-line questionnaire was 6.7. This mean suggests that non-responders did not favorably bias the data collected on-line (i.e., non-response bias is not evident).

### *Anecdotal Evidence*

Phone calls and e-mails from students, professors, and practitioners have been uniformly positive and complimentary. A student in our tax program indicates: "Throughout the program, I have used the web site to strengthen my written communication skills in educational and work-related settings. The content of the web site's wordiness, punctuation, passive voice, and research memo lessons was indispensable to my development as a writer. Prior to taking Tax Research, I used the web site's judicial brief lesson for guidance in a federal income tax course. As a tax consultant with a Big Four accounting firm, I rely on the web site to improve my work product. Since I began using the web site, my supervisors have noticed a significant improvement in my written communication skills. I have recommended this web site to several of my coworkers and fellow students because I believe the web site to be an essential learning tool, particularly in the tax research area."

An accounting professor who visited the site stated: "I personally visited the site and worked all the areas. My writing improved .... For a mid-career professional, this was a delightful surprise. By limiting 'reading the screen' and emphasizing hands-on activities, this innovation garners all the

upside potential of on-line tutorials without many of the pitfalls. Moreover, writing skill improvement tends to be illusive even in face-to-face classes targeting such ability. The site's ability to give immediate and measurable improvement is a credit few on-line support sites can boast."

Characterizing the web site as "excellent," a recent e-mail explains: "I am a tax partner with the Springfield, Missouri office of a regional accounting firm. I am undertaking the challenge of improving the writing skills of this office's professional tax staff (approximately 15 individuals). I literally stumbled upon your materials while looking for resource links on this topic. Since your materials are virtually identical to the type of materials I was hoping to assemble, I would very much like your permission to use them."

### *Peer Reviews*

Four peer reviews of our writing web site yield an average of 4.25 stars (5 star maximum). The reviews appear on the Multimedia Educational Resource for Learning and Online Teaching (MERLOT) web site ([www.merlot.org](http://www.merlot.org)). After each review, we improved our web site by addressing the relevant points the peer reviews raised.

### *Quasi-Experimental Evidence*

To determine the effectiveness of the web site's basic writing tools, we collected data from students enrolled in two Tax Research classes. The design involved a pretest-posttest using treatment and control groups. We focused on three aspects of written communication that prior literature suggests are important: punctuation, passive voice, and wordiness.<sup>5</sup> To increase robustness, we measured each student's ability to use correct punctuation, write in the active voice, and write concisely through two means: in-class quizzes and out-of-class writing assignments.

Twenty-two students (two classes of 11 students each) participated in this study. One class received the treatment discussed below; the other class acted as a control. The course's professor arbitrarily selected the class that would act as the treatment group before the semester's beginning with no prior knowledge of students in either class.

Though he could not randomly assign students between the two classes, self-selection bias was not evident. The same professor taught both classes during the same semester on back-to-back

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<sup>5</sup> Corman, "A Writing Program for Accounting Courses," *Journal of Accounting Education* 4 (Fall 1986), 85-95, and Nellermore, Weirich, and Reinstein, "Using Practitioners' Viewpoints to Improve Accounting Students' Communication Skills," *Business Communication Quarterly* 62 (June 1999), 41-60, identify wordiness as a particularly frequent and troublesome problem among accountants. A survey of experienced accountants found that wordiness and the passive voice often plague documents that new hires write. See Nelson, Moncada, and Smith, "Written Language Skills of Entry-Level Accountants as Assessed by Experienced CPAs," *Business Communication Quarterly* 59 (December 1996), 122-28.

nights. No students switched sections after regular registration, and only one student dropped the course after attending the first night. Table 2 reveals that the two groups did not differ significantly on a broad range of demographic, academic, professional, and writing skill characteristics. For example, writing samples obtained at the semester's start (i.e., before administering the treatment) did not reveal significantly different Flesch, Flesch-Kincaid, or Fog readability index scores between the two classes.<sup>6</sup> Also, the classes did not differ on specific pre-treatment measures of passive voice usage, wordiness, and incorrect punctuation. Overall, little evidence suggests that the two classes differ in their written communication skills at the semester's beginning.

During the first class, students in both groups took three quizzes, each covering one of the following topics: punctuation, passive voice, and wordiness. Each quiz consisted of ten sentences about some aspect of the tax law. For the punctuation quiz, students inserted the correct punctuation or circled punctuation that did not belong. For the passive voice and wordiness quizzes, students edited or rewrote the sentences to convert them to active voice or to reduce wordiness. On average, completing the quizzes required six, 12, and 20 minutes, respectively. The percentage quiz scores represented one measure of students' writing abilities.

Students received no feedback or score from the initial quiz, so we reused the same quizzes to obtain post-treatment measures of writing ability during the semester's sixth week.<sup>7</sup> Using the same quizzes provides measurement consistency but may introduce a learning effect. However, the length of the quizzes, the complexity of the sentence structures, and the five-week interval between administrations reduced the likelihood that students remembered particular aspects of the quizzes. Also, students in both treatment and control groups took the three quizzes twice, so we expect any learning effect to influence each group's scores the same.

To obtain alternative measures, students completed three out-of-class research assignments and submitted their written analyses during the semester's second, seventh, and fifteenth weeks (i.e., pre-treatment, short-term post-treatment, and long-term post-treatment). The written instructions and the professor stated that these three assignments would not be graded but that students must submit them on time to receive credit equal to ten percent of the course grade. A graduate research assistant (GRA) scored each assignment for wordiness through key word searches of those instances of wordiness

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<sup>6</sup> The Flesch Index bases readability on sentence length and syllables per word. Scores vary between 0 and 100, where higher scores characterize text that is easier to read. The Flesch-Kincaid Index converts the Flesch score to a result roughly corresponding with the years of education required to understand the text (e.g., 11.0 indicates that the text requires an eleventh-grade education). The Fog Index depends on words per paragraph, sentences per paragraph, and words with three or more syllables. Lower scores characterize text that is easier to read and corresponds to an educational level.

<sup>7</sup> This procedure follows Mohrweis, "The Impact of Writing Assignments on Accounting Students' Writing Skills," *Journal of Accounting Education* 9 (1991), 309-25.

listed in the web site lesson. The GRA was not aware of whether students belonged to the control or treatment group. A grammar software package identified cases of passive voice. The course's professor blind graded each assignment for incorrect punctuation, identifying only those instances inconsistent with rules the web-based lesson contained. We scaled all measures by the number of words within the document. These assignments provided pre- and post-treatment measures of writing skills.

During the semester's third and fourth weeks, the professor required students in the treatment group to read web-based lessons dealing with punctuation, passive voice, and wordiness. The students also completed 30 web-based self-tests on these same topics. After each self-test, students clicked a button that automatically graded their work and returned a percentage score. Then, they tried to correct missed items before looking at web-based solution guidelines and proceeding to the next self-test. Based on self-reporting, the 11 students in the treatment group required between 4.3 and 10.8 hours to read the three lessons and take the 30 self-tests. Both the mean and median times were 7.5 hours (i.e., less than four hours per week). All 11 students submitted the 30 self-tests as evidence that they had completed these assignments. Ten percent of the course's grade depended on timely submission.

Table 3 summarizes the results from analyzing quiz scores. In Panel A, the median passive voice, punctuation, and wordiness quiz scores for the treatment group increased by 18, 17, and 34 percentage points, respectively (e.g.,  $91 - 73 = 18$ ). Further, the post-treatment median scores for the treatment group exceeded those of the control group by 27, 11, and 38 percentage points, respectively. Panel B shows that all three of the pre- versus post-treatment comparisons are significant at 0.05, while Panel C provides similar results for all three of the control versus treatment group comparisons. Taken together, the analyses in Panels B and C provide strong evidence that the web-based lessons and self-tests improved performance on all three writing quizzes.

Table 4 provides similar results from analyzing writing assignments in three time periods—pre-treatment in the second week, post-treatment in the seventh week, and post-treatment in the fifteenth week. Panel A presents the median error rate per 100 words. On the passive voice dimension, the median treatment group error rate declines by 36.5 percent from the second to the fifteenth week [i.e.,  $1 - (1.27 \div 2.00)$ ]. Also, the median treatment group error rates are 22.6 and 43.8 percent lower than the median control group error rates in the seventh and fifteenth weeks, respectively. For the punctuation measures, the median treatment group error rate in the second week declines 16.0 and 58.7 percent by the seventh and fifteenth weeks, respectively. Also, the median treatment group error rate is 27.6 percent below the median control group error rate in the seventh week. For the wordiness dimension, the median treatment group error rate in the second week declines 44.6 and 70.5 percent by the second and fifteenth weeks, respectively. Also, the median treatment group error rates are 44.4

and 38.3 percent lower than the median control group error rates in the seventh and fifteenth weeks, respectively. Overall, the differences have the expected sign in ten of 12 comparisons.

Panel B compares the treatment group's post-treatment writing samples from week two with their pre-treatment writing samples submitted in week seven. As expected, the negative sum of ranks exceeds the positive sum of ranks on the punctuation and wordiness dimensions (i.e., writing errors declined following the web-based lessons and self-tests). The Wilcoxon T-statistic is significant for the wordiness measure at 0.05 and marginally significant at 0.10 for the punctuation measure.

Panel C compares the treatment and control groups' writing assignments submitted in the seventh week—after the web-based lessons and self-tests. As expected, the sum of ranks is greater for the control group on all three dimensions (i.e., the treatment group tended to make fewer writing mistakes). The Mann-Whitney U-statistic is significant at the 0.05 level on the passive voice and wordiness dimensions and marginally significant at the 0.10 level for punctuation errors.

Longer-term comparisons occur in Panels D and E. Panel D compares the treatment group's writing assignments submitted in the second week—before the web-based lessons and self-tests—with those submitted during the fifteenth week. All three Wilcoxon T-statistics are significant at 0.05. Panel E compares the treatment and control groups' writing assignments submitted in the fifteenth week—after the web-based lessons and self-tests. The differences are significant at the 0.05 level on the passive voice and wordiness dimensions. Taken together, the analyses in Table 4 provide evidence that the web-based lessons and self-tests improved both short- and long-term writing performance.

In summary, 16 of 18 measures reveal significant improvements in writing skills. Nine of 12 short-term measures show significant improvement at the 0.05 level, and two of the remaining measures show marginally significant improvement at the 0.10 level. In the long-term measures, five of six measures show significant improvement at the 0.05 level. Regarding data collection, all six measures obtained through in-class quizzes reveal significant differences, while differences from ten of 12 measures based on submitted writing assignments are at least marginally significant. Finally, five of six measures related to passive voice and punctuation usage yield at least marginally significant results, while all six measures related to wordiness are significant.

Thus, our results provide evidence that the web-based lessons and self-tests appearing on the writing web site at [www.gsu.edu/~accerl/](http://www.gsu.edu/~accerl/) significantly improve students' written communication skills. Three prior studies show the efficacy of writing initiatives when the treatment consists of three elements combined: in-class writing lectures, graded written assignments, and hired writing consultants.<sup>8</sup> However, these three elements each require significant expenditures of resources (i.e.,

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<sup>8</sup> Mohrweis, "The Impact of Writing Assignments on Accounting Students' Writing Skills," *Journal of Accounting Education* 9 (1991), 309-25; Riordan, Riordan, and Sullivan, "Writing Across the Accounting Curriculum: An Experiment." *Business Communication Quarterly* 63 (September

class time, professor time, and departmental funds). In contrast, this study's results show the effectiveness of a web-based resource requiring no in-class time, professor grading, or departmental money.

## **Adaptability by Other Educational Institutions**

Since our writing web site is not password protected, the authors invite accounting and tax professors and students from other colleges and universities to use this resource to improve tax research memos, client letters, judicial briefs, and other tax writing assignments. To improve basic writing skills, students can read the wordiness, passive voice, and punctuation lessons and complete the self-tests outside of class. The professor need only make the assignment and require students to submit evidence of taking the self-tests.

The web site reduces the time devoted to discussing written assignments in class. Before its design and placement on the web, the professor teaching the Tax Research course spent over five percent of the semester's in-class time explaining and illustrating the organization of tax research memos, client letters, and judicial briefs (and additional time re-explaining outside class). Now, the professor simply assigns the web site for reading and practice.

The web site also reduces the time professors spend evaluating projects students submit. A well-written, well-organized research memo (or other written assignment) is much easier to review, evaluate, and grade than one lacking proper structure, cross-referencing, and authoritative support. Also, reduced wordiness, passive voice, and punctuation errors enable professors to review, evaluate, and grade written assignments more easily.

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2000), 49-59; and Ashbaugh, Johnstone, and Warfield, "Outcome Assessment of a Writing-Skill Improvement Initiative: Results and Methodological Implications," *Issues in Accounting Education* 17 (May 2002), 123-48.

**TABLE 1**  
**Summary of On-Line Responses to:**  
**“This web site was helpful to me. To what extent do you agree with this statement?”<sup>a</sup>**

	<u>Number of Respondents</u>	<u>Mean</u>	<u>Percentage that Strongly Agree or Agree</u>
<b>Graduate Students</b>	74	6.3	88%
<b>Undergraduates</b>	26	6.2	85%
<b>Faculty</b>	10	6.5	90%
<b>Other</b>	<u>45</u>	<u>6.2</u>	<u>82%</u>
<b>Totals</b>	<u>155</u>	<u>6.3</u>	<u>86%</u>

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<sup>a</sup> In scoring the responses, 7 means strongly agree, 6 agree, 5 somewhat agree, 4 neutral, 3 somewhat disagree, 2 disagree, and 1 strongly disagree.

**TABLE 2**  
**Pre-Treatment Comparison of Control and Treatment Groups**

	<u>Control</u> <u>Group</u>	<u>Treatment</u> <u>Group</u>	<u>Mann-Whitney</u> <u>U-Statistic</u> <sup>a</sup>	<u>Chi-Square</u> <u>Statistic</u> <sup>b</sup>
<b>Basic Demographics:</b>				
Number of students	11	11		
Proportion of females	64%	82%		0.917
Proportion of minorities <sup>c</sup>	9%	30%		1.485
Proportion of U.S. citizens	100%	82%		2.200
Median age	25	26	51.5	
<b>Academic Record and Program:</b>				
Proportion in master of accounting/tax	91%	100%		1.048
Median undergraduate grade point average	3.1	3.1	52.0	
<b>Professional Experience:</b>				
Proportion with CPA certificate	0%	0%		0.000
Proportion with professional experience	64%	82%		0.917
Median years of full-time employment	1.0	1.7	51.5	
<b>Writing Skills:</b>				
Median verbal scores on GMAT	34.5	33.0	27.0	
Median analytical writing score on GMAT	4.5	4.5	40.0	
Median readability per Flesch Index	47.2	47.4	53.0	
Median readability per Kincaid-Flesch Index	11.1	11.9	45.0	
Median readability per Fog Index	12.1	13.4	41.0	
Median score on passive voice quiz	55%	73%	36.5	
Median score on punctuation quiz	59%	59%	49.0	
Median score on wordiness quiz	37%	37%	55.0	
Median passive voice usage per100 words	1.6	1.9	45.0	
Median punctuation errors per100 words	1.1	1.1	56.0	
Median wordiness per 100 words	3.0	2.2	51.0	

<sup>a</sup> Based on two-tailed tests, no Mann-Whitney U-statistic is significant at the 0.10 level.

<sup>b</sup> No chi-square statistic is significant at the 0.10 level.

<sup>c</sup> One student in the treatment group did not disclose her race.

**TABLE 3**  
**Analysis of Quiz Scores <sup>a</sup>**

*Panel A: Median Quiz Scores*

	<u>Pre-Treatment Medians</u>		<u>Post-Treatment Medians</u>	
	<u>Treatment</u>	<u>Control</u>	<u>Treatment</u>	<u>Control</u>
	<u>Group</u>	<u>Group</u>	<u>Group</u>	<u>Group</u>
Passive Voice	73	55	91	64
Punctuation	59	59	76	65
Wordiness	35	29	69	31

*Panel B: Before and After, Short-Term Comparison (Post-Treatment Less Pre-Treatment Scores) <sup>b</sup>*

	<u>Differences</u>			<u>Sum of Ranks</u>		<u>Mean Ranks</u>		<u>Wilcoxon</u>	<u>P-Value</u>
	<u>(+)</u>	<u>(-)</u>	<u>Ties</u>	<u>(+)</u>	<u>(-)</u>	<u>(+)</u>	<u>(-)</u>	<u>T-Statistic</u>	
Passive Voice	8	1	2	39	6	4.88	6.00	6	.027
Punctuation	8	3	0	58	8	7.25	2.67	8	.012
Wordiness	11	0	0	66	0	6.00	0.00	0	.000

*Panel C: Post-Treatment, Short-Term Comparison <sup>c</sup>*

	<u>Sum of Ranks</u>		<u>Mean Ranks</u>		<u>Mann-Whitney</u>	<u>P-Value</u>
	<u>Treatment</u>	<u>Control</u>	<u>Treatment</u>	<u>Control</u>	<u>U-Statistic</u>	
Passive Voice	157.5	95.5	14.32	8.68	29.5	.018
Punctuation	156.5	96.5	14.23	8.77	30.5	.023
Wordiness	179.0	74.1	16.27	6.74	8.0	.001

<sup>a</sup> The treatment occurred during the semester's 3<sup>rd</sup> and 4<sup>th</sup> weeks.

<sup>b</sup> Subjects in the treatment group took unannounced pre- and post-treatment quizzes during the semester's 1<sup>st</sup> and 6<sup>th</sup> weeks, respectively.

<sup>c</sup> Subjects from both control and treatment groups took unannounced post-treatment quiz during the semester's 6<sup>th</sup> week.

**TABLE 4**  
**Analysis of Ungraded Written Assignments**

*Panel A: Median Errors Per 100 Words*

	<u>Pre-Treatment (2<sup>nd</sup> week)</u>		<u>Post-Treatment (7<sup>th</sup> week)</u>		<u>Post-Treatment (15<sup>th</sup> week)</u>	
	Treatment	Control	Treatment	Control	Treatment	Control
	<u>Group</u>	<u>Group</u>	<u>Group</u>	<u>Group</u>	<u>Group</u>	<u>Group</u>
Passive Voice	2.00	1.68	2.22	2.87	1.27	2.26
Punctuation	0.75	1.03	0.63	0.87	0.31	0.19
Wordiness	2.24	2.97	1.24	2.23	0.66	1.07

*Panel B: Before and After, Short-Term Comparison (Post-Treatment Less Pre-Treatment Scores) <sup>a</sup>*

	<u>Differences</u>			<u>Sum of Ranks</u>		<u>Mean Ranks</u>		<u>Wilcoxon</u> <u>T-Statistic</u>	<u>P-Value</u>
	<u>(+)</u>	<u>(-)</u>	<u>Ties</u>	<u>(+)</u>	<u>(-)</u>	<u>(+)</u>	<u>(-)</u>		
Passive Voice	6	5	0	42	24	4.80	7.00	24	.232
Punctuation	3	7	1	11	44	3.67	6.29	11	.053
Wordiness	3	8	0	6	60	2.00	7.50	6	.007

*Panel C: Post-Treatment, Short-Term Comparison <sup>b</sup>*

	<u>Sum of Ranks</u>		<u>Mean Ranks</u>		<u>Mann-Whitney</u> <u>U-Statistic</u>	<u>P-Value</u>
	<u>Treatment</u>	<u>Control</u>	<u>Treatment</u>	<u>Control</u>		
Passive Voice	100.0	153.0	9.09	13.91	34.0	.041
Punctuation	106.0	147.0	9.64	13.36	40.0	.089
Wordiness	88.0	165.0	8.00	15.00	22.0	.006

*Panel D: Before and After, Long-Term Comparison (Post-Treatment Less Pre-Treatment Scores) <sup>c</sup>*

	<u>Differences</u>			<u>Sum of Ranks</u>		<u>Mean Ranks</u>		<u>Wilcoxon</u> <u>T-Statistic</u>	<u>P-Value</u>
	<u>(+)</u>	<u>(-)</u>	<u>Ties</u>	<u>(+)</u>	<u>(-)</u>	<u>(+)</u>	<u>(-)</u>		
Passive Voice	0	11	0	0	66	0.00	6.00	0	.001
Punctuation	1	9	1	6	49	6.00	5.44	6	.014
Wordiness	0	11	0	0	66	0.00	6.00	0	.001

**TABLE 4**  
**Analysis of Ungraded Written Assignments**  
**(continued)**

*Panel E: Post-Treatment, Long-Term Comparison*<sup>d</sup>

	<u>Sum of Ranks</u>		<u>Mean Ranks</u>		<u>Mann-Whitney</u> <u>U-Statistic</u>	<u>P-Value</u>
	<u>Treatment</u>	<u>Control</u>	<u>Treatment</u>	<u>Control</u>		
Passive Voice	85.0	168.0	7.73	15.27	19.0	.003
Punctuation	122.5	130.5	11.14	11.86	56.5	.396
Wordiness	101.0	152.0	9.18	13.82	35.0	.047

<sup>a</sup> Subjects submitted pre- and post-treatment assignments during the 2<sup>nd</sup> and 7<sup>th</sup> weeks, respectively.

<sup>b</sup> Subjects from both groups submitted post-treatment writing assignments during the 7<sup>th</sup> week.

<sup>c</sup> Subjects submitted pre- and post-treatment assignments during the 2<sup>nd</sup> and 15<sup>th</sup> weeks, respectively.

<sup>d</sup> Subjects from both groups submitted post-treatment writing assignments during the 15<sup>th</sup> week.