

# **SUCCESSFUL IMPLEMENTATION OF WRITTEN COMMUNICATION ACROSS AN ACCOUNTING DEGREE PROGRAM**

Mohammed Hossain, Griffith University

Tyge Kummer, Griffith University

Conor O’Leary, Griffith University

## **ABSTRACT**

*Both the accounting profession and faculty recognise the importance of written communication as a skill business graduates need to master. However, in an already crowded syllabus the problem for educators is how to get time to devote to soft skills such as communication. This study evaluates a program adopted by the accounting discipline of an Australian University aimed at improving the written communication skills of their graduates. The teaching, assessment, evaluation and feedback of written communication were embedded throughout a three year degree program. Specifically one first year, one second year and one final year course formally taught and evaluated the skill using a consistent assessment rubric which contained six criteria applicable to written communication in an accounting environment. The final year assessment of the skill was then compared against three previous years of such assessment before the new program was adopted. The evaluations were across two campuses with different student demographics as regards nationality. Significant improvement was noted at both campuses. The implications are considered important in that they demonstrate soft skills such as communication can be taught and improved upon throughout a degree program if they are integrated and supported appropriately.*

**JEL:** 120, 129, M10

**KEYWORDS:** Written Communication, Accounting Education, Soft Skills, Teaching and Evaluating, Professional Accreditation

## **INTRODUCTION**

Written communication skills are critical for accountants. Both the academic and professional literature are clear on this. Siriwardane and Durden (2014) cite 19 academic studies over a 40 year period focussing on oral and written communication. Many disclose weaknesses in written communication and even more worrying, differences between academic and professional accountants as to the importance of the skill during career progression. As regards the professional bodies, there appears international agreement as to the importance of the topic. In the USA Lingfelter and Umansky (2010) noted how many accounting firms complain that their new employees do not possess the requisite writing skills. In Australia Ogilvie (2006) noted how clients were perceived as leaving accounting firms partly due to the poor communication skills of the firms’ employees. This was supported by Rumney (2006) who noted the National Training manager of one of the “Big 4” accounting firms bemoaning the difficulty of obtaining recruits with appropriate communication skills. Similarly in the UK Morgan (1996) noted accountancy firm employers’ dissatisfaction with the written communication skills of new employees. Hassell and Joyce (2014) summarise the synergy between academic and professional requirements when they point out how almost every professional accounting body and academic organisation has highlighted the importance of communication skills. The problem for accounting academics however is how to incorporate time to improve students’ written communication into an already crowded accounting curriculum. The competence

requirements set by the various professional accountancy bodies are significant. The International Federation of Accountants (IFAC, 2003) the global umbrella body for all professional accountants, has done extensive research on the future of professional accountants, resulting in the formulation of International Education Standards (IESs). The proposed framework summarised in these documents lists knowledge requirements and other skills all potential accountants should possess when entering the profession. To cover all these knowledge and skill requirements within the confines of a three/four year Business/Commerce degree program is therefore challenging, and some of the so called “soft skills” (as described by Wilson (2014)) such as written communication, may suffer as a result.

This provides the motivation for the current study. The authors’ University in Australia has clearly defined assurance of learning (graduate attribute) goals it intends its commerce degree graduates to attain. One of these is *written communication*, defined in the University’s Graduate Statement pamphlet, under the “Effective Communicators and Team Members” section as, the:

*..... capacity to communicate effectively with others in writing.*

The Accounting Discipline of the Business School evaluates written communication skills of its final year students by way of formal assessment in a final year course. This Accounting Discipline supports two distinct campuses. One has predominantly domestic students whereas the second campus has a significant proportion of international students for whom English (the language of instruction of the University) was not their first language. The written communication results at both campuses were considered reasonable, based upon the specific demographics of the campus, but improvement was deemed feasible.

Additional motivation for the study was derived at the national level by way of an Australian Business Deans Council (ABDC, 2010)) project. This project seeks to collaboratively develop and implement a national model of expert peer review for benchmarking learning outcomes against nationally-agreed threshold learning outcomes. These were developed under the ALTC (a sub-committee of ABDC) 2010 *Learning and Teaching Academic Standards* project. Accounting was the first discipline selected and written communication is the attribute being tested. The accounting discipline at the authors’ university therefore decided to dedicate significant effort into evaluating the feasibility of improving written communication, in order to satisfy both internal and external requirements.

The objective of the current study therefore is to examine whether written communication skills can be improved in accounting students, if a concerted effort is made to achieve this aim. The Accounting Discipline integrated a program whereby written communication would be specifically addressed, taught and assessed in one first year course, one second year course and one final year course across a three year Bachelor of Commerce Degree program. The results of the final year students were then compared to their previous cohorts at both campuses. Significant improvement was discovered in both after the two year trial. The implications of the study are considered significant. If written communication is to be treated as an important goal accounting students have to achieve, and the accounting profession appears to demand this, then appropriate time must be given to its instruction during a degree program. The current study appears to show such an investment can be worthwhile even with students who study overseas in a language which is not their primary means of communication. The remainder of this study is structured as follows. A brief literature review of the importance of written communication to the accounting profession and academics follows. The methodology of the current study is then described. A results section follows with a final section summarising the study and offering some concluding observations.

## LITERATURE REVIEW

A review of literature from the professional accountancy bodies was conducted to support the concept of the importance of written communication for accountants. The requirements of a number of prominent

professional accountancy bodies were compared in respect of the technical knowledge and skill capabilities required of members. The bodies surveyed include the Institute of Chartered Accountants in Australia (ICAA, 2013), the Canadian Institute of Chartered Accountants (CICA, 2013), the American Institute of Certified Public Accountants (AICPA, 2102), the South African Institute of Chartered Accountants (SAICA, 2012) as well as the global body the International Federation of Accountants (IFAC, 2012). Table 1A summarises the knowledge requirements and Table 1B the skill requirements.

Table 1: a. Professional Accounting Bodies – Knowledge Requirements

ICAA	CICA	AICPA	SAICA	IFAC
CA Foundation (Business knowledge, ethics, IT, communication)	Organisational effectiveness, control and risk management Information and IT	Regulations (ethics, law) Financial analysis Human Resources Information Technology	Supportive subjects Information technology	Organisational and business knowledge IT knowledge and competencies
Financial Reporting and Assurance	Finance Assurance	Financial accounting & reporting Internal Auditing; Control environment	External Financial Reporting Auditing Taxation	Accounting, finance and related knowledge Auditing; Control environment
Strategic Business Management	Performance measurement	Cost Management Budgeting, Forecasting and business planning Treasury Management	Managerial Accounting & Financial Management	
Taxation	Taxation	Taxation		

*This table presents the knowledge requirements of professional accounting bodies worldwide.*

Table 1: b. Professional Accounting Bodies – Skill Requirements

ICAA	CICA	AICPA	SAICA	IFAC
Innovative problem-solving	Problem-solving	Leadership skills	<b>communication skills</b>	Personal skills
Forward-thinking change management	Management skills	Strategic & critical thinking skills	Intellectual skills	Interpersonal and <b>communication skills</b>
Technology-literacy	Adaptability to change IT skills	Technological adeptness	Interpersonal skills Information skills Professional values	Intellectual skills Technical and functional skills(including IT proficiency)
Collaborative team work capable <b>communication</b> of shared understandings	<b>communication</b>	<b>communication skills</b>		Organisational and business management skills

*This table presents the skill requirements of professional accounting bodies worldwide.*

It is clear from both tables that the knowledge and skills required by the various professional bodies correlate to a large degree. The specific requirements mentioned with regard to communication skills are highlighted in bold in Table 1B. It is clear that all the professional bodies recommend accountants be effective communicators, both written and oral. It is a critical skill all bodies require. An analysis of academic literature notes criticism of the written communication skills of accountancy students and it appears little has changed in the last 50 years. In 1963, Roy and MacNeill opined:

*What is the outstanding deficiency of college graduates? The answer has come back in unison — the inability to communicate orally or in writing.* (p. 58).

Little had changed by the 1970s, with Andrews and Koester (1979) noting how practitioners were actually holding accounting higher education providers responsible for the poor state of graduates' written

communication skills. In the 1980s and 90s the trend continued. In Australia, O’Leary (1991) circularised 23 accountancy firms and the number one weakness they noted in their graduates was poor written communication skills. The new millennium only notes a continuation of the trend. Christensen and Rees (2002) noted the need for improvement in communication skills of accounting graduates and to the present day, as the Hassell and Joyce (2014) comment referred to in the introduction attests, it is still an area considered in need of improvement by both academics and practitioners.

## METHODOLOGY

As mentioned in the introductory section, written communication is considered an important graduate capability for accounting majors at the participating University. Students are instructed in the topic and assessed in several courses throughout the Degree programme. Appendix 1 shows the mapping of written communication instruction and/or assessment through the Bachelor of Commerce Program. 11 of the 24 courses in the Degree formally touch upon written communication and it is formally evaluated in seven of them. The final year course *Auditing* is the last degree course in which written communication is assessed.

As mentioned previously, results of the written communication evaluation at this final stage of the degree program were considered adequate, but in need of improvement. The new initiative, commencing in 2012, was undertaken with the intention of significantly improving these final year evaluations so that the students on leaving University to commence work in accountancy firms as trainees would have better communication skills than their previous cohorts.

Therefore it was decided to take the results of the 2011-2013 final year cohorts as a base and compare the 2014 cohorts’ (the first group to go through the revised system, explained below) final year results to see if improvement had been achieved. The international campus had 149 students (Table 2) studying auditing in this semester and the domestic campus had 124 students (Table 3). The assessment of the final year *Auditing* course evaluation of written communication was based on how well the students performed in one exam question in their mid-semester test. A rubric listing 6 criteria for written communication was used to evaluate the written response to a discussion question. The rubric is listed at Appendix 2. This results analysis therefore yielded 792 individual criteria evaluations for the international campus (Figure 1) and 696 individual criteria evaluations for the domestic campus (Figure 1). An examination of the results of this evaluation of written communication for 3 years, from 2011 to 2013 (discussed in the results section below) had shown no significant difference between the three cohorts. This result was consistent at both campuses.

### Revised System

The proposal to improve written communication recommended the following revised approach:

- (i) Written communication is formally explained and assessed in a core first year, second year and third year course; and
- (ii) A standard rubric is used each time.

The benefits of the above approach are many. Firstly, by including an evaluative written communication item each year, it was demonstrated to the students, the Accounting Discipline’s commitment to the project. In other words, when graduate capabilities programmes and objectives were explained to them, the subsequent regular embedding of assessment of the skills into the program reinforced the importance of the issue i.e. it was not altruism simply to appease the accreditation requirements of accounting professional bodies, the accounting teaching staff were serious about it. It was hoped students will, by year three, finally realise just how important written communication must be in the accounting environment. Second, by standardising the assessment evaluation tool (the rubric) of written communication the students will, over the three years become very familiar with the process and so should perform well in the final evaluation. Written communication was therefore taught and assessed as follows over the three years.

### First Year – Accounting Information Systems Course Instruction

*Accounting Information Systems*: is the first course that addresses written communication. Written communication is assessed as a mandatory question in the final exam worth 5% overall. In a lecture the marking rubric (Appendix 2) is introduced and every criterion explained. Then a sample question is used to practise on and advice is given by the lecturer how every criterion can be incorporated in the solution. Prior to the exam, another sample question is provided with solution comments on the *Blackboard* site for that course. Students are further advised that in the final exam they will be required to write a letter or report to a third party, such as the management of a company. The letter or report format has been selected to facilitate written communication in the real world when theoretical knowledge is applied in a particular context. Additionally, this format enables the student to incorporate a layout and to structure the argumentation accordingly.

#### Assessment

The exam question is listed below. The written communication portion is weighted with 5 marks out of 60. The duration of the exam is 120 minutes (with additional 10 minutes pre-writing perusal) allocating 10 minutes to the students to answer the question and address all six criteria in the marking rubric.

*K&T Co. is a medium-sized, industrial instrument manufacturer supplying precision equipment to manufacturers in South Australia. The company is 10 years old and uses an integrated ERP system. During the past year, sales have increased dramatically by 30 % but an external audit has shown substantial deficits in the internal controls.*

*Write a letter to the management explaining the importance of internal control for fraud prevention. Explain two fraud techniques in detail and explain how the company could use internal controls to prevent and detect them.*

As mentioned above, it was considered that this task would enable students to demonstrate their written communication skills by incorporating an appropriate layout, by structuring their arguments appropriately and addressing the basic concepts of spelling and grammar.

### Second Year – Financial Accounting Course

#### Instruction

During the semester, students were required to submit two assignments. It was individual work. Each assignment included two parts, one is a theory related question(s) and the other is a practical question(s). For the theory-related question(s), students were asked to prepare the written portion of the assignment as per the rubric criteria (Appendix 2). Each of the six criteria; hygiene, logic and flow, denseness, layout, persuasiveness and brevity were again explained to the students during a lecture prior to each assignment hand up. In tutorials the content of the assignments was again discussed and the importance of a persuasive written report, to support the accounting treatment, was again emphasised. Finally the rubric was put up on the course *Blackboard* site for the students to refer to.

#### Assessment

Each assignment was worth 5% of total assessment for the course over the semester. The written communication portion of each assignment was worth half the marks and technical content the other half. Marks for written communication were awarded based on the rubric criteria. The followings are two examples of theory related questions.

*A stockbroker advises a client to “buy preference share.....With that type of share.....[you] will never have to worry about losing the dividends”. Is the broker right? If so, please explain.*

*Your friend, Kim, has little accounting knowledge and is somewhat confused as to the understanding of intangible assets. Kim asked you to explain the following question “Should internally generated intangible assets be treated in the same way as acquired intangible assets’. (Students were asked to prepare an explanation for Kim under AASB 138).*

Students had at least 4 weeks notice for each assignment, so in this instance there was no issue of time constraints hampering performance as regards written communication.

### Third Year – Auditing Course

#### Instruction

At the commencement of the course, in the first lecture, written communication was flagged as a graduate capability taught in this course. The students were reminded of the written communication assessments they had performed in years 1 and 2 in the two courses listed previously. Students were then re-introduced to the rubric and taken through the six criteria again. Students were then informed of the assessment item which would evaluate their written communication skills in this particular course. This time it was not a memo as part of an assignment. Rather, it was a written question forming part of their mid-semester exam, the exam being worth 20% of overall assessment for the course. One of the three questions making up the mid-semester would be worth 50% of the paper. Half of the marks for this question were for technical knowledge and the other half would be allocated based on how well they communicated their answer in writing. Students were then given examples of previous written exam questions with examples of excellent, good and poor written responses. Appendix 3 provides an abridged version of this example. A full file with such examples was posted on the course *Blackboard* site together with the rubric so the students could study it at their leisure in the weeks before the exam.

#### Assessment

The exam question is listed below. As the exam ran for 90 minutes (with 10 minutes pre-writing perusal) it was estimated the students would allocate 45 minutes to the question which should give them ample time to design and then write down an answer in an acceptable written communication format, addressing all six criteria.

*Online Ltd, sells tickets to concerts and sporting events all over Australia and New Zealand. They engaged the firm of Tick and Flick, CAs, to conduct the statutory audit of their financial statements and they have been their auditors for the past four years. The audit for this year was duly completed and an unmodified (clean) audit opinion was expressed on the financial report. Online Ltd’s shares are traded publicly on the ASX and following the release of this year’s financial report (which showed a net profit of \$4M), the share price increased by 10%. In reliance on the financial report and the auditor’s opinion, Websites Ltd. a multi-national media conglomerate, purchased 10,000 shares for \$20,000, with the intention of buying even more shares in the future. Six months later it was revealed that Online’s ‘true profit’ was only \$2M, due to the fact that Online had capitalised most of its computer expenditure, instead of expensing it to repairs & maintenance. Websites Ltd. therefore lost interest in future investment in Online and so sold their shares. However, the highest price they could obtain was \$10,000. Hence, Website Ltd. has brought legal action against Tick and Flick under Common Law for their loss in the value of Online’s shares. Required:*

*(A) Can Website Ltd. recover their loss? Explain why, or why not. Cite legal cases to support your argument.*

*(B) Are Tick and Flick negligent in this situation? What factors would the courts consider in deciding whether or not they were negligent? What defences could they argue? Cite cases to support your argument.*

The question was on auditor's liability to third parties, a topic covered in lectures and tutorials. This topic area was chosen as it was considered a good subject area to allow students to express their understanding and explanation of the various legal principles involved. The question appeared well enough constructed to allow objective evaluation of clear and logical expression, persuasive discussion, lucid thought flow as well as the traditional written communication staples of grammar, spelling etc.

### Feedback to Students

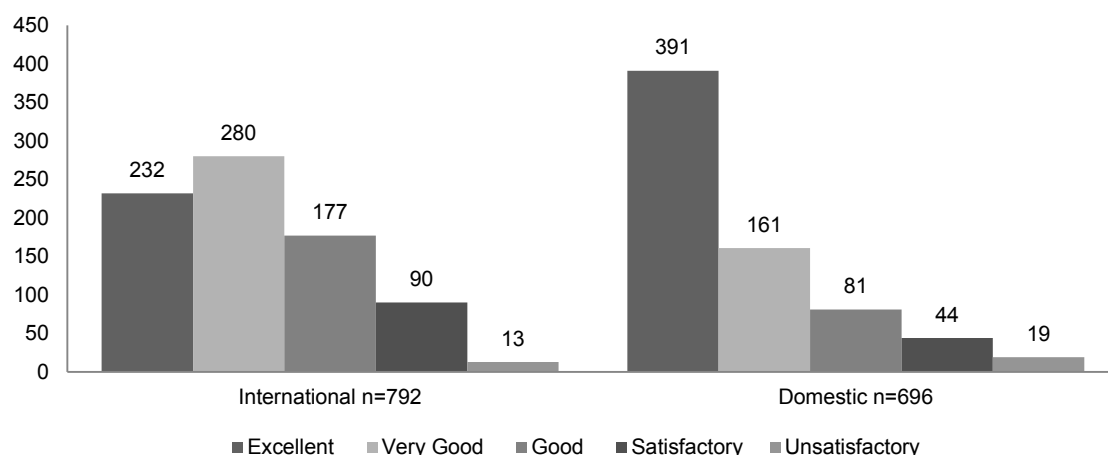
In all three courses the written communication piece was marked in accordance with the rubric. The rubric results were then posted to a customised software package and students received feedback with their overall mark for the written communication and a breakdown over the six criteria. It was considered this feedback was critical as it showed the students how they could improve, next time they addressed the rubric. Also it highlighted the importance of the overall, teach, assess and provide feedback approach to this important skill.

## **RESULTS**

When the results of the 2014 final course (*Auditing*) assessment of written communication were reviewed, overall the students as a cohort fared significantly better than in previous years. Improvement was evident at both campuses. Let us consider the larger campus in the first instance. This is the campus with more international students than domestic, so for ease of explanation it will be referred to as the international campus from here on. Figure 1 shows two graphs of the distribution of results for groups at both campuses. The raw number scores in the graphs are the summation of the individual six criteria as per the rubric in Appendix 2. Each criterion is individually graphed and then all 6 combined. As per Figure 1 graph 1, the international students, 29% of students were assessed as excellent overall. 35% achieved a rating of very good. 22% were assessed as good, 11% as satisfactory and only 2% were deemed unsatisfactory. The percentage figures were arrived at as follows:  $29\% = 232/(232+280+177+90+13)$ .

This snapshot of the raw distribution does not really indicate how well the students are faring as regards written communication. (It does allow comparison with the cohort at the other campus, which is discussed below.) However when it is compared with the historical results of this campus, evidence of significant improvement appears. Table 2 provide the raw data with which to support this conclusion.

Figure 1: Analysis of Results - Campus International and Campus Domestic



*This graphs represent the distribution of students overall evaluation of written criteria across both campuses*

As per Table 2 the total of students who received a very good or above rating for the 3 years from 2011 to 2013 were 38% (24+14), 35% (19+16) and 37% (29+8) respectively. This was a very consistent trend. However the 2014 cohort, the first group who had 3 years of focus on written communication, raised this percentage to 64% (35+29). This is a very significant improvement. Similarly, at the lower end of the scale the percentage of students deemed unsatisfactory fell to just 2% whereas in previous years this had ranged from 8% to as high as 18%. Finally, as a validation check the overall distribution of results for these 4 semesters was checked and no significant fluctuations were noted in overall performance. Hence there is no reason to consider this particular cohort were any better than previous groups.

Table 2: Comparison of Written Communication Results by Cohort - Campus International

	2014 (%) n=149	2013(%) n=260	2012(%) n=239	2011(%) n=265
Excellent	29	8	16	14
Very Good	35	29	19	24
Good	22	31	11	17
Satisfactory	11	24	35	27
Unsatisfactory	2	8	17	18

*This table presents a comparison of the results of this year's cohort to those of previous years at the international campus*

Let us now consider the other campus which had predominantly domestic students, and so will be referred to from here on as the domestic campus. Figure 1 graph 2, provides the distribution of results for this group. As is evident, from a simple comparison of the two graphs in Figure 1, the domestic campus students fare better at written communication than their international campus cohorts. This is to be expected. As per Figure 1 graph 2, 56% of the students at the domestic campus were assessed as excellent overall. 23% achieved a rating of very good. 12% were assessed as good, 6% as satisfactory and 3% were deemed unsatisfactory. Here again the percentage figures were arrived at as follows: 56% =  $391/(391+161+81+44+19)$ . When these figures were compared with the historical results of this campus, evidence of significant improvement was again apparent. Table 3 provide the raw data with which to support this conclusion.

As these students were starting from a much stronger base, English being the native language of the vast majority of this group, a review of the top ranking provides the evidence of improvement. Figures for 2011 were no longer available but as per Table 3 the 'excellent' ratings for the 2 years from 2012 to 2013 were 34% and 35% respectively, consistent figures. But the 2014 cohort, fortified with 3 years of focus on written



communication, raised this percentage to 56%. Analysis of students who received a very good or above rating for the 2 years from 2012 to 2013 reveals percentages of 74% (40+34) and 68% (33+35) respectively. This increased slightly to 79% (23+56) in 2014. This increase is not as dramatic as for the international students but as mentioned previously this cohort of students started from a much stronger foundation and significant improvement is evident when one evaluates how many moved from the second tier of ‘very good’ to the top tier of ‘excellent’. Again validation tests were performed to compare the overall results of these cohorts over 3 years and no significant differences were noted. A comparison of Tables 2 and 3 also shows that the students at the domestic campus consistently over time out performed the students at the international campus. Hence here again there is no reason to consider the cohort at either campus was significantly different from previous years.

Table 3: Comparison of Written Communication Results by Cohort - Campus Domestic

	2014 (%) n=124	2013(%) n=111	2012(%) n=108	2011(%) n=101
Excellent	56	35	34	n/a
Very Good	23	33	40	n/a
Good	12	22	18	n/a
Satisfactory	6	7	6	n/a
Unsatisfactory	3	3	2	n/a

*This table presents a comparison of the results of this year's cohort to those of previous years at the domestic campus.*

## SUMMARY AND CONCLUSION

The purpose of this paper is to ascertain whether written communication skills of trainee accountants can be improved. This is a desirable outcome because as Burns and Moore (2008) note, the increased importance of communication in accounting is supported by evidence from the profession itself. As a result most Universities, including the authors’ of this study’s, list written communication as a skill to be taught practiced and assessed during an accounting degree program. Again, like many other Universities, the accounting degree program does not currently have a ‘stand alone’ business communication course in which to teach written communication. So the dilemma remains for instructors, how to improve the so called “soft skills” over the course of a full degree program, with its many other requirements.

This study analyses one such approach. Two cohorts of final year accounting students were therefore selected as subjects for the study. They were then subject to a formal ‘teach, evaluate and report back’ approach, in one core course each year of their three year degree. A standardised rubric was introduced in year 1, demonstrating to students six criteria they needed to address to assist in achieving good written communication skills. They then revisited this rubric in second year and third year, performed some assessment procedures and received detailed feedback on each occasion.

The final evaluation of written communication skills was found to be a significant improvement on those of three previous years (those cohorts not subject to the new approach) for both cohorts. This tends to suggest the written communication skills of both domestic and international students can be improved, if a significant effort is made throughout their degree program to achieve this. Certain limitations of the study must be considered when evaluating the results. These limitations also offer avenues for future research. Firstly, the subjects came from just one university and whether the findings can be generalised to other universities is a moot point. Future research could expand the study to universities in other jurisdictions. Second, the assessment tool used in two of the three cases in this study was an exam setting, by definition a setting inherent with its own pressures.

Other assessment methods may offer a better way of evaluating the skill. This again offers areas for extension of the current research. As regards the format of the assessment item, this can vary. It could be a simple individual piece of assessment (stand alone). For example write a letter of advice or a brief memo.

Alternatively, it can be incorporated into an assignment evaluating some technical content as well as testing the writing skills. These alternative methods could be compared to the method used here in two of the three cases, evaluating some portion of an exam question(s) during a mid semester or final test, to evaluate whether they come up with more reliable findings.

The implications of the current findings are considered significant. As long as students are consistently reminded of the importance of written communication and made to practice regularly (at least once a year) by year three, students should be aware of the necessary criteria and so should perform well in written communication assessment. This helps demonstrate to outside stakeholders how accounting academics can indeed attempt to improve written communication skills developed over the duration of a three year program.

This in turn could negate the criticisms noted by researchers such as Andrews and Koester (1979) mentioned previously, whereby accounting practitioners bemoan the efforts of accounting faculty to improve this important skill. If accounting faculty are to deliver graduates with the requisite skills required by the accounting profession then initiatives such as the one in this study are important. This is because they demonstrate it can be done without major impacts on resources. By simply integrating into an existing program certain measures, specific graduate capabilities can be addressed and improved upon.

#### Appendix 1: Program Mapping of Written Communication

##### Bachelor of Commerce (Accounting) Curriculum Map (Abridged)

Course	Acc Inf Syst	Intro to Bus Law	Corp Fin	Fin Acc	Company Acc	Mgmt Acc	Company Law	Acc Theory & Practice	Strat Mgmt Acc	Revenue Law	Auditing
<b>The B Commerce graduate will:</b>	✓✓ (b)	✓ (a) ✓✓ (b)	✓✓ (b)	✓✓	✓ (a) ✓✓ (b)	✓ (b)	✓ (a) ✓✓ (b)	✓ (a)	✓ (b)	-	✓✓ (b)
1.2 Demonstrate core competencies in communication and presentation skills in (a) oral and (b) written communication	XX (b)	XX (b)	-	XX(b)	X(a) XX(b)	(b)	XX (a) XX(b)	XX (b)	X(b)	X (b)	XX (b)

Key: Teaching & learning activities (TLAs): ✓ = objective is addressed through TLAs. ✓✓ = very strong – TLAs designed to promote thorough, deep & active learning in relation to desired objective Code for assessment: X = objective is addressed. XX = very strong – thorough, deep assessment of objective

Appendix 2: Written Communication Rubric for Accounting Courses

Marking Criteria Written Communication Skills					
Criteria	Excellent	Very Good	Good	Satisfactory	Unsatisfactory
Hygiene (Loading 20%)	No spelling, grammatical, punctuation &/or repetition mistakes.	Minor spelling, grammatical, punctuation &/or repetition mistakes.	Some obvious but inconsequential spelling, grammatical, punctuation &/or repetition mistakes.	Numerous spelling, grammatical, punctuation &/or repetition mistakes of consequence, but they do not pose an insurmountable challenge for the reader.	Contains numerous spelling, grammatical, punctuation &/or repetition mistakes that pose an insurmountable challenge for the reader.
Logic and flow (Loading 20%)	The ideas are arranged in an extremely logical, structured and coherent manner. Sentences are clearly linked.	The ideas are arranged in a very logical, structured and coherent manner. Sentences are mostly linked.	The ideas are arranged in a mainly logical, structured and coherent manner. Sentences are principally linked.	The ideas are somewhat logical, structured and coherent. Sentences are also sometimes linked.	The ideas are not arranged in a logical, structured and coherent manner. Sentences are not linked.
Denseness (Loading 15%)	Abbreviations and wordiness always appropriate. No inappropriate jargon	Abbreviations and wordiness almost always appropriate. Little inappropriate jargon	Abbreviations and wordiness mainly appropriate. Some inappropriate jargon	Abbreviations and wordiness sometimes appropriate. Instances of inappropriate jargon	Abbreviations and wordiness rarely appropriate. Many instances of inappropriate jargon
Layout (Loading 15%)	Headings, sub-headings, point formats, always appropriate and correctly laid out.	Headings, sub-headings, point formats, almost always appropriate and correctly laid out.	Headings, sub-headings, point formats, mainly appropriate and correctly laid out.	Headings, sub-headings, point formats, sometimes appropriate and correctly laid out.	Headings, sub-headings, point formats, rarely appropriate and correctly laid out.
Persuasiveness (Loading 15%)	Language is always appropriately persuasive. It makes addressees feel very confident with the advice given.	Language is mostly appropriately persuasive. It makes addressees feel fairly confident with the advice given	Language is mainly appropriately persuasive. It makes addressees feel somewhat confident with the advice given	Language is sometimes appropriately persuasive. It encourages a little confidence in the addressee	Language is rarely appropriately persuasive. It does not encourage confidence in the addressee
Brevity (Loading 15%)	The contents are expressed completely but with minimal use of language.	The contents are expressed completely and with appropriate limits on the use of language.	The contents are expressed completely and with some limits on the use of language.	The contents are expressed completely and without too much use of language.	The contents are expressed completely but with too much use of language.

Appendix 3 – Examples of Written Communication Assessment of Exam Question (Abridged)  
Example Question (Abridged)

Robert and Mirelle have been running their textiles business as a partnership. At a partner's meeting they decided to transfer a major part of their shares to their three children, their son (Alan), one daughter (Sweetie) and the youngest daughter (Fiona) who holds a degree in management. Fiona told her parents that before doing any transfer, it is necessary to convert the partnership into a company. During the first meeting of the company, Fiona informed all the shareholders that the company, given its size, needs to have its financial statements audited every year. Finally the board agreed that the company makes an invitation to tender for the audit of the company's financial statements. You are manager in one of the audit firms in the city and the audit partner has decided to bid for the tender. He has asked you to prepare brief answers to the following questions, Fiona has asked him.

- (i) Briefly explain what does the audit involve?

(The following three examples were of course hand written initially. They have been typed so you can easily evaluate them)

Excellent Written Communication. 10 Out Of 10, Followed All Six Criteria As Applicable

- (i) Briefly explain what does the audit involve?

The audit will involve evaluating the company's financial statements to provide assurance to the company, not insurance, on their accuracy. An audit has the purpose of providing a client with reasonable assurance that their representation of accounts is true and fair. These accounts are prepared in a way that is suitable for viewing by a third party such as shareholders. The audit will serve to be objective, independent and undertaken in a professional manner.

Good Written Communication. 7 Out of 10, Followed Criteria as Applicable to a Reasonable Extent

- (i) Briefly explain what does the audit involve?

An audit generally involves an independent qualified professional is employed to test controls and procedures and report any misstatement or fraudulent activities to the relevant departments. Ie. ASLC and management. An audit gives the reader assurance the statements are free from bias and misstatement.

Unsatisfactory Written Communication. 4 Out of 10, Failed to Followed Several Criteria as Applicable.

- (i) Briefly explain what does the audit involve?

Auditor is a process of objectivity which is doing by competence professional practitioner by controlling and monitoring of assertion information by preparers, then for enhancing the confidence of users eg shareholder, public... auditor collecting sufficient properiate audit evidence and comperouise and evaluate them against accounting and auditing standard by corresponding assertion information and communicating the result to user of information in addition their standard and independence report.

## REFERENCES

- American Institute of Certified Public Accountants (AICPA). (2012). <http://www.aicpa.org/members/memstats.htm>. Accessed: 22 November 2012.
- Andrews, J. D. and Koester, R. J. (1979). Communication difficulties as perceived by the accounting profession and professors of accounting, *The Journal of Business Communication*, 16(2), 33–33.
- Australian Business Deans Council (ABDC). (2010). *Learning and Teaching Academic Standards*. [www.abdc.org.au](http://www.abdc.org.au)
- Burns, A., & Moore, S. (2008). NESB accountants and professional communication. Special issue on workplace communication. Special Issue. *Workplace Prospect*, 23 (2), 47-59.
- Canadian Institute of Chartered Accountants (CICA). (2013). <http://www.cica.ca/index>. Accessed: 1 February 2013.
- Christensen, D. S. and Rees, D. (2002). An analysis of the business communication skills needed by entry-level accountants. *Mountain Plains Journal of Business and Economics*, Fall, p. 1–13.
- Hassall T. and Joyce J. (2014). Best practice in developing communication skills in accounting and finance students. <http://blogs.heacademy.ac.uk/social-sciences>

Institute of Chartered Accountants in Australia (ICAA). (2013). Training Programme. <http://www.charteredaccountantsaustralia.org.au> Accessed: 14 November 2013.

International Federation of Accountants (IFAC). 2003. *International Education Standards for Professional Accountants (IES 1-6)*. October. New York, IFAC.

Lingenfelter G. and Umansky P.H. (2010). Improving accounting students' writing skills <http://www.accountingweb.com/topic/education-careers/improving-accounting-students-writing-skills>

Morgan, G. J. (1996). Communication skills required by accounting graduates: practitioner and academic perceptions, *Accounting Education: an international journal*, 6(2), 93-107.

Ogilvie R.A. (2006). Conversation comes easy. *Charter*. July. p.33-35. Institute of Chartered Accountants in Australia.

O'Leary C. (1991). Accountancy Graduates Lack Communication Skills. *Q-Biz*. Autumn. (p.15). Queensland University of Technology. Australia.

Roy, R. H. and MacNeill, J. H. (1963). A report of plans and progress: study of the common body of knowledge for CPAs. *Journal of Accountancy*, 116(6), 55–58.

Rumney I. (2006). A Matter of Linguistics. *Charter*. March. p.44-45. Institute of Chartered Accountants in Australia.

Siriwardane H.P. and Durden C.H. (2014). The Communication Skills of Accountants: What we Know and the Gaps in our Knowledge. *Accounting Education: an international journal*, 23(2), 119–134.

South African Institute of Chartered Accountants (SAICA). 2012. *Syllabi to the qualifying examination*. <http://www.saica.co.za/Displaycontent>. Accessed: 18 November 2012.

Wilson R.M.S. (2014). *The Routledge Companion to Accounting Education*. Routledge UK.

## **ACKNOWLEDGEMENT**

The authors wish to thank the *Accounting Education – Research Interest Group* of the Accounting Discipline, Griffith Business School for their helpful comments and feedback on this paper

## **BIOGRAPHY**

Dr. Mohammed Hossain is a lecturer at the Department of Accounting Finance and Economics, Griffith University Business School. His research appears in journals such as *Advances in Accounting*, *Social Responsibility Journal*, *Journal of Accounting in Emerging Economics*, *Journal of Corporate Social Responsibility and Environmental Management*, *Academy of Taiwan Business Management Review Journal*, *Education, Business and Society: Contemporary Middle Eastern Issues*, *International Journal of Islamic and Middle Eastern Finance and Management*. Contact: [m.hossain@griffith.edu.au](mailto:m.hossain@griffith.edu.au)

Dr. Tyge Kummer is a lecturer at the Department of Accounting Finance and Economics, Griffith University Business School. His research appears in journals such as *Business & Information Systems*

Engineering, Journal of Business Economics, Managerial Auditing Journal, Expert Systems with Applications and Information Systems Management. Contact: [t.kummer@griffith.edu.au](mailto:t.kummer@griffith.edu.au)

Conor O’Leary is an associate professor at the Department of Accounting Finance and Economics, Griffith University Business School. His research appears in journals such as Accounting Education: An International Journal, Journal of Business Ethics, International Journal of Accounting Auditing and Performance Evaluation, Managerial Auditing Journal and Journal of Organisational and End User Computing. Contact: [c.oleary@griffith.edu.au](mailto:c.oleary@griffith.edu.au)