Abstract
This report on a pilot project in a third year accounting theory unit uses the theory of constructive alignment from Biggs & Tang (2007), extending alignment beyond accounting content to encompass the written communication and critical thinking aspects of generic skills. As staff involved on the unit are from professional practice backgrounds and the author of the paper has creative writing qualifications, a unique perspective on the role of writing and thinking in the accounting curriculum is presented.

The project takes a constructivist view of teaching and learning, examining the tools for improvement within a lecturer’s control: the learning outcomes, learning activities and the assessment tasks. Student surveys and teacher observations indicate the exercises in the pilot had favourable effects on skills and apprehension. Through addressing writing skills, thinking skills and apprehension within a framework of constructive alignment, a less resource intensive way of achieving improvement in skills may be possible.
Introduction

Constructive alignment, according to Biggs and Tang (2007), involves “using teaching and assessment methods that support the explicit aims and intended outcomes of the course.” It is a simple, logical set of practices, aimed at creating an environment where learning outcomes are framed in terms of an active verb, focusing on what a student needs to be able to do at the end of the course. The teaching and learning activities require a student to practise and build on this skill, and the assessment task assesses how well the student has developed the skill required.

This outcome-activity-assessment model is obvious and easy to apply to the teaching of practical skills. The examples provided by Biggs and Tang (2007) are teaching someone to drive a car or tie their shoelaces. If the desired outcome is the student can tie their shoelaces, the teaching and learning activity involves practising tying the shoelace, and the assessment would be observing if the student can tie their laces. The problem then arises that connections between outcome-activity-assessment become less obvious and less well applied in a university context, where the skills being taught are often more abstract and conceptual. There is also a need to ensure that the outcomes are framed at a conceptually high level appropriate for higher education.

Embedding skills in discipline content

Generic skills is a term often used interchangeably with academic skills, soft skills, employability skills and graduate attributes. This paper adopts the generic skills as discussed the current ICAA and CPA Australia joint accreditation guidelines (2009). The major categories of skills are routine skills, analytic/design skills, appreciative skills and interpersonal skills. Routine skills include report and essay writing, and appreciative skills include the ability to think and act critically. This paper focuses on these critical thinking and essay writing aspects of generic skills. As Sin, Jones & Petocz (2007) establish, many of the generic skills are linguistic, and both writing and critical thinking are aspects of the content learning process.

The question that arose during the planning phase was should the alignment be restricted to the discipline content which in this case was accounting theory, or can it be extended to encompass written communication and critical thinking aspects of the
generic skills needed in the accounting profession? According to Biggs (1996) many lecturers see teaching generic skills as “not their business”. Biggs emphasises the importance of embedding the learning and study skills relevant to learning particular content into the teaching of that content (emphasis added); that is content and skills are inseparable in a teaching and learning sense. Current teaching methodologies tend to accept the assumption of skills students bring into a unit, particularly in relation to essay writing, rather than offering opportunities to develop and practice these skills. The communication aspect is often reflected in the intended learning outcomes and assessed in the performance of assessment tasks. The writing and thinking skills are viewed as “being developed elsewhere”.

The lack of constructive alignment observed around writing and thinking skills is that whilst these skills are increasingly mentioned in learning outcomes and assessed during assessment tasks, the teaching and learning activities do not extend to developing, building on or practising these skills. In response to industry calls for improved generic skills and growing numbers of students in courses, many universities have added academic skills units as a way of easing the transition to university. Yet it has been shown in numerous studies that these skills can be more effectively taught within a discipline context, and that students are more likely to recognise the skills’ importance where it is delivered in an integrated fashion (Sin, Jones & Petocz 2007, Hirsch & Collins 2008, Evans & Rigby 2008, Kennelly, Maldoni & Davies 2010). Hirsch and Collins (1988) state:

We are convinced through observation that if students are consistently required to associate good communication habits with the presentation of good technical material, the process becomes second nature to them. If this is accomplished, two discrete entities are then so inextricably interwoven that they are never perceived as separate entities again.

What is important to note, is that if given an appropriate learning task, in the act of constructing a piece of written communication, students must extract information, re-examine it in light of a question, connect previously unrelated pieces of information, use these knowledge parts to interpret a situation and organise thoughts into a logical argument. In building an essay on paper, students can build personal meaning out of the learning material. An appropriately structured writing task can act as both a tool
for ‘learning to write’ and ‘writing to learn’ (Christensen, Barnes & Rees, 2004). An important element of this process is acknowledging how construction occurs, and making this explicit through learning activities. If, however, the ‘how to’ of constructing the writing is not acknowledged or built upon in the teaching and learning activities and left as implicit knowledge, the constructivist intent of the essay as assessment may be lost on many students; these are often the very students that need a guide on the path to constructing personal meaning.

It is an interesting dilemma that practitioner teachers face. Although they realise generic skills such as written communication are vital to the career and lack of these skills can prevent securing, retaining or progressing in a job, they are often still unwilling to spend time on these skills in the classroom, thinking them a poor cousin to technical content. Some researchers have posited that this relates to a lack of confidence in teaching these skills (Evans & Rigby, 2008), or being unwilling to assume the mantle of “expert” in an area that is not discipline related in the strictest sense (Plutsky & Wilson, 2001).

In this project, this “assumption of existing skills sets” was abandoned. The proposal was to teach the students all of the skills they needed, not to simply deliver the technical discipline content.

By embedding written communication skills in the intended discipline related learning outcomes, the teaching and learning activities and the assessment tasks, we should be able to not only improve these skills, but also affect students’ conception of what skills are important, and in doing so affect the breadth and depth of the outcomes achieved.

**Industry demand versus student perceptions on written communication skills**

Are generic skills, and specifically written communication skills, important to the accounting profession? According to a survey conducted by Northey (1990), 900 chief executive officers, partners in accounting firms and accounting staff in the United States put communication skills at the top of the list of skills graduates were required to have. Indeed, the survey found that the higher one is promoted within accounting, the more writing is involved in the position. Nellermoe, Weirich &
Reinstein (1999) conducted a survey which suggested accounting practitioners, regardless of firm size or position spend one third of their time on writing activities. Christensen and Rees, in a 2002 national survey in the U.S., found that out of 32 business communication skills, 7 out of the top 10 skills related to written communication (per Christensen, Barnes & Rees, 2004). The importance of communication and critical thinking were emphasised in an Australian context in the joint statement put out by the Institute of Chartered Accountants in Australia and CPA Australia (ASCPA and ICAA, 1996) on generic skills in accounting degrees, and continues to be emphasised in the accreditation process for accounting degrees today. The ICAA and CPA Australia’s current (2009) joint accreditation guidelines state:

Emphasis should be placed on the development of critical thinking, analytical reasoning, problem-solving skills, creativity and research techniques, that together support the ability for lifelong learning. Inter-personal skills, leadership, ethical values, the ability to work effectively in groups, and both oral and written communication skills are regarded as essential.

The guidelines discuss the role of technical knowledge and recall versus generic skills in stating:

Understanding key concepts and their application through active involvement in critical thinking and problem solving are of much greater value than the passive acceptance of formal procedures or the memorisation in detail of regulations, statutes or standards. Being aware of the nature, effect and significance of such material in many instances should suffice. Group activities and projects can offer stimulating approaches.

Further support is offered by Howieson (2003) who emphasises that in the new millennium accountants will become knowledge workers where the significant skills will be in “analysis, innovative problem solving, communication and client relations”.

These employer and professional body views contrasts greatly with Rebele (1985), who examined students’ perception of communication skills. Unlike employers and professional bodies, students rated written communication skills as relatively unimportant. Writing is a crucial skill for accountants, and yet universities continue to
send out a large number of accounting graduates who cannot communicate at a satisfactory level in writing (Birrell, 2006, Kennelly, Maldoni & Davies, 2010), who do not consider writing important and who perhaps do not understand the significant effect of this on their future careers. 

Examining the opinions of graduates on generic skills, a report by Crebert et al (2004) indicated from a survey of graduates that 59.5% of graduates felt their generic skills contributed directly to finding graduate employment, and 55.3% felt it was more important for future career prospects to develop generic skills at university as compared to discipline content. An Alumni survey discussed in an article by McIsaac & Sepe (1996) resulted in Alumni recommending that something needed to be added to the curriculum to improve communication skills. De Lange, Jackling & Gut (2009) examined graduate views on the importance of generics skills versus the emphasis these skills were given in courses. Written communication skills were rated as highly important and there was a gap between this perception and the emphasis given to these skills in the course. 

The mismatch of employers’ and graduates’ views of the importance of these skills and the students’ perception creates a gap which can at least be partially addressed through the work of educators in university courses. As professionals in higher education, it is important to recognise the needs of industry practitioners, to extend students metacognitive ability, sometimes called “learning to learn” and, given the role of modern accounting professionals, to recognise that without an ability to communicate, technical knowledge may be of little practical use.

Can academics afford to ignore the challenges of a changing accounting profession? According to Elliot & Jacobson (2002),

Academic or practicing professionals must adapt accountancy's body of knowledge to the modern information economy, or accounting's place in it will decline.

The authors also state

The academic community can play a great role in the accounting profession's coming evolution. It can define a body of knowledge more suited to the realities of the marketplace, to the needs of decision makers, and to the future prospects of both.
Part of these challenges for accounting educators must be to argue for and define the domain of university education versus professional education and work based learning, and encouraging students to change their expectations of the skill set required for their professional future from a strictly technical one. Embedding communication skills within the curriculum is one important step towards closing this gap in expectations.

**Literature review: Improving written communication**

Many studies have attempted to improve the written communication skills of accounting students. Hirsch and Collins (1988), examined an integrated approach to communication skills in accounting, and emphasised the importance of embedding these skills within a discipline context rather than improving them in dedicated courses. Their study, over three successive subjects in an accounting degree, used joint teaching and assessment from an English instructor alongside accounting staff, and stressed the interrelationship of analysis and communication, and the role of better communication skills in improving an accountant’s ability to think and analyse complex material. The study was a pilot held over two years, and the authors also noted the difficulties in statistically measuring the success of the program. Whilst spelling and grammar were often corrected in a single semester, the research by Hirsch and Collins (1988) found that organisational and analytical problems needed continual focus in successive semesters to achieve improvements. The authors also found that improving critical thinking was an essential and integrated part of improving communication skills.

Bierstaker (2007) sought to improve students’ critical thinking and communication skills through a series of assignments and interactions with accounting practitioners. Lynn & Vermeer (2008) sought to improve writing through using assignments that were representative of workplace writing. This study also sought to develop an instrument to measure the improvement in students’ writing and asked a business advisory board to mark the students’ memos from a professional practice perspective.

Christensen, Barns & Rees (2004) used a series of one page essays judged on 6 writing skills in a single semester and a pre test post test design to track changes in
students’ writing. No writing skills were taught within the programme, however, with
the authors proposing that improvement would be a natural consequence of students
being aware that their writing skills would be evaluated. An important
acknowledgement in this study was by allowing composition or spelling and grammar
problems to pass without comment, academics reinforce the notion that clear
communication is not important in accounting.

Fleet & Turner (2003) proposed that two main factors contribute to poor student
performance in written communication: 1. students believe these skills are
unimportant for accountants, and 2. accounting students in particular, experience
writing apprehension. The definition of writing apprehension and its role in writing
skills improvement is discussed in more detail later in this paper.

Evans & Rigby (2008) used an embedded skills approach involving inter-disciplinary
staff such as literacy experts and a series of graded articles. The findings indicated the
guided reading tasks resulted in improved thinking and writing skills, and heightened
student perception on the importance of these skills. The study commented on the
difficulty in judging improved writing style and that the resource intensive nature of
the project would be difficult to replicate in larger class sizes.

**Difficulties in measuring improvements in written communication**

It is difficult to objectively measure an improvement in written communication skills.
Researchers have used a number of instruments and measurement methods to assess
this. Clearly one of the difficulties is assessing the improvement that may naturally
result from a further semester of university study, versus improvement which involves
targeted writing improvement programmes. Concepts such as the clarity of written
expression are, to some extent, subjective.

Given that researchers have documented writing apprehension as one cause of written
communication problems for accounting students, one important measure of success
would be if the students *feel more confident* about writing essays. Whilst students may
not always be able to accurately self assess changes in their written communication
skills, a student’s own perception of changes to their skills and confidence is an
important measure of success in any programme of improvement.
Christensen & Rees (2004) measured differences in the mean of scores on a series of one page essays. Students’ writing skill was measured either on the number of errors or a score of 1 to 10 on six features of the writing: grammar, writes well (clearly, concisely, correctly, completely), organisation, persuasion, spelling and vocabulary.

Lynn & Vermeer (2004) developed an instrument by adapting a business publication on revising writing, pilot testing with the faulty and members of a business advisory board, and then asking the advisory board to rate students’ performance in writing a series of memos. Whilst there were detailed scales for rating aspects of the writing, there was also an overall holistic evaluation of the memo. This asked the representatives from business whether the memo could be sent to the client without changes, with minor revisions, with major revisions, or not sent to the client.

**Skills versus feelings about skills**

Communication apprehension, and specifically writing apprehension, has been documented as an important consideration in skills improvement projects. Hassall et al (2000) indicates higher writing apprehension in UK accounting students compared to other business students, and defines communication apprehension as a fear of either real or anticipated communication with another person. This research also states for improvement in communication skills it is necessary to diminish communication apprehension. Although students may possess the skills to write well, high levels of writing apprehension may prevent them from writing well or improving skills. Writing apprehension is considered, in Marshall & Varnon (2009) as an individual’s basic fear of writing. Again, the research suggests these individuals need anxiety reduction rather than skills training.

The exercises designed in this pilot project incorporate elements designed to lessen writing apprehension. These are examined further in the following section.

**Contribution**

This pilot project contributes to the literature for a number of reasons. The pilot is attempting skills and apprehension improvement simultaneously in an embedded model. The theoretical framework of constructive alignment in an action research
setting, the constructivist rationale behind the exercise design and the details of the project exercises themselves differ from previous studies to improve writing and thinking in accounting students. Few studies have sought to improve these skills in a cost effective and time effective manner; an essential prerequisite to the findings being widely adaptable to modern university settings. The pilot has not used any additional resources outside of those normally available each semester. Lastly, the professional practice background of the teaching team involved in the pilot offers a unique educative perspective on the role of writing and thinking in an accounting career.

**Method**

The pilot project was conducted in the Advanced Accounting unit, which covers accounting theory in the third year of an undergraduate Bachelor of Business and Commerce Degree. One of the lecturers in this unit and the author of this paper has a background both as a chartered accountant within the profession and post graduate qualifications in creative writing. All staff teaching on the unit originally had professional practice, rather than academic, backgrounds. This gives a unique perspective on the role of writing in a professional career, the role of writing in academic settings and lastly writing from the view of a writer.

The project faced a number of hurdles. Firstly, the students at the university are predominantly from a non English speaking background, a large proportion are the first in family to attend university, and the majority of the cohort will only achieve a pass level grade point average in their degree. Secondly, as mentioned previously, there were no additional resources available for the project. The improvement in writing skills needed to take place within the existing unit structure with the existing resources; that is a one hour lecture and two hour tutorial each week, with class sizes sometimes exceeding thirty students.

The rationale for this pilot project arose from a series of reflective journals kept during the course of a semester in teaching Advanced Accounting as well as student feedback on the unit. This was undertaken as part of the university foundations course in teaching and learning, and reflective journals were mentored by senior staff in the teaching development unit. The pilot has been conducted within a framework of
action research, where each cycle of research (in this case a semester of study) informs the next cycle (McNiff & Whitehead 2006). The information flowing through to the next cycle consisted of reflective journals from teaching staff, informal student feedback, formal student feedback, student performance in assessment tasks, observation of students in tutorials and class surveys on the pilot project.

One of the key observations prior to the pilot was that although all assessments were written, the students felt ill equipped to write essays, and did not get an opportunity to build on written skills during the teaching and learning activities. There had been written components in earlier units of study, however it was possible to pass the earlier units on the practical elements alone. Through further reflection on what role skills versus communication apprehension played in student difficulties, a number of exercises, targeting developing written communication and critical thinking skills, were developed to use in the next semester. The exercises were conducted in a number of tutorials early in second semester 2009.

To ensure alignment throughout the course, the learning outcomes were rewritten to emphasise high level outcomes and what students needed to do to achieve those goals. The generic skills of critical thinking and written communication were explicitly mentioned in the new learning outcomes for the unit. The outcomes were clearly mapped to assessment tasks in learning guides, to ensure students were aware of what was being assessed in each task. Annotated exemplars were provided from previous students’ work, showing what mark the work achieved and why.

The final and most important step in this process of constructive alignment was to ensure the learning outcomes and assessment requirements were embedded in the teaching and learning activities. This is often the ‘missing link’ in the evolution of a constructively aligned course. Specifically, the focus here was on ensuring students were given an opportunity to build and practice the skills within tutorials on which they would later be assessed. These did not simply reflect content, but also context. If students were to be assessed in the form of an essay on accounting theory, then tutorials not only looked at developing understanding of accounting theory, but also on how to frame this in a written argument.
The exercises created to use in class had three objectives. The first was to enhance students’ writing skills, secondly the exercises aimed to lessen writing apprehension and lastly the exercises sought to enhance critical thinking skills as they relate to accounting theory. In lessening writing apprehension, the exercises incorporated both accounting and non-accounting articles to build up understanding, informal peer feedback, group work on writing tasks, large class interactions and many opportunities for formative practice aimed at ‘taking the heat out’ of the tasks for those anxious about writing. In demystifying the process of constructing writing, ensuring less was at stake for students, the aim was to build skills and confidence simultaneously.

In their first tutorial, students were asked to write a short twenty minute essay, answering the question “What is accounting?” As students are in their third year, the unit acts as a capstone to financial accounting studies, and in the first tutorial students should have sufficient knowledge to construct a response. They were then asked to self-assess their essay against a rubric. This essay was marked by tutors and returned in the second week. Students discussed differences between their self-assessment and the tutor’s mark in small groups, and asked for clarification where the marking criteria were not understood. It was emphasised that this did not count towards final grades and was for information purposes only.

The set of exercises in the next tutorial first examined an academic article with a series of guided questions. These questions were aimed at first examining the structure of an article, and second comprehending the content. The article used in the first iteration of these exercises was not an accounting one. An article on reality television was used (Bracanto 2007), with the aim of thinking about structure and comprehension freely, engaging the students, and removing discipline content knowledge from the task to lessen apprehension. Discussions on “Wife Swap USA” and “The Supernanny” within an accounting class had an appeal to the students’ sense of fun. Structural discussions focused on identifying the thesis, examining topic sentences and supporting sentences, and discussing how references can be integrated into the arguments. Content discussions focused on the big picture, examining the message in the article, the key points of argument, how the key arguments connect to form a coherent whole, and how the author maps out the journey for a reader along the way, through explicit and implicit structuring. These issues were examined from
the perspective of the student, both as writer of essays and as a reader of academic articles. Discussion was also undertaken on academic language as a stumbling block, and how we, as readers, might get around this.

Once the tutor was satisfied students had grasped the concepts in a non accounting context, the students repeated the exercise using an academic accounting article. Detailed discussions were held in small groups, with a subsequent class wide discussion of each groups’ ideas.

During the course of these exercises, students were asked to reflect on what they had learned and the implications of this learning for their own essays. A dedicated discussion board thread was open for informal student comment on the exercises.

From this period of information gathering and reflection, subsequent tutorials, whilst delivering unit content, challenged students to put ideas into action. Scaffolded exercises asked students to first come to class with a well written topic sentence which responded to an accounting question. Small groups worked together to firstly improve these topic sentences, and secondly to arrange the jigsaw of the group’s sentences into an essay structure. The class examined each group’s essay structure, voting for the one they felt presented the strongest ideas and best response to the question, and offering constructive feedback to the other groups. This method was adopted as it was felt that peer feedback from one group of students to another on a group task is less threatening than feedback on individual performance or feedback from a tutor.

These exercises were then extended to a more formal discussion on the role of revision and redrafting in writing an essay, the role of topic sentences and supporting sentences and how to plan an essay structure. Several examples from students’ work in previous semesters were used as illustrations for each key point.

During the tutorials, there was a shift in emphasis from simply covering content and teasing out or challenging students to achieve deeper understanding, to acknowledging the difficulties in grappling with the material, and asking students to share their learning strategies with each other as a part of the tutorials. This was framed with several focal points: 1. How can we extract meaning from sometimes
difficult academic articles? 2. How does what you have learned connect with other theories covered so far? and 3. How will this impact on your essays? Throughout the delivery of the unit, content (what a student says) was considered in conjunction with context (how the student communicates the content in writing).

A further gap in students’ skill sets was that whilst they can discuss a theory in terms of textbook definitions, they are unable to put this theory to use in explaining real world accounting practice. This inability to apply theory and consequent lack of critical thought affects in turn the depth of arguments in students’ essays. The task of applying theory was broken down into a set of smaller assessment items. Initially introduced by a colleague in earlier semesters, an assessment called ‘Accounting in the News’ has been modified a number of times to ensure the critical thought is being achieved, and to balance out educational aims, research requirements and administrative burdens. Students were asked to obtain an article, recently published from any worldwide source and identify what the accounting issue was, demonstrate a connection to a theory discussed in the unit, and finally to identify one aspect of the accounting issue they agree with, and an aspect that they disagree with, providing support for their arguments.

These questions and the assessment requirements have been modified over a number of semesters by all teaching staff, as the first versions were not achieving the desired levels of critical thought. This feedback-reflection-action cycle is an important feature of action research (McNiff & Whitehead, 2006). By asking students to consider both an agree and disagree position, as well as demonstrating theory in action in the real world, the Accounting in the News portfolio acts as a dress rehearsal to demonstrating critical thought in essays. In addition, the requirement to keep up to date with current developments in accounting and how theory may help explain changes is an important skill set to develop for students about to graduate.

Attention was also given to how feedback was delivered in the unit. Reflective journals during the first cycle of the pilot documented that students did not seem to recognise feedback when it was given, nor did they seem aware on how to act on that feedback. Care was taken to frame the feedback in a more active sense, focusing on what the student needed to do to improve. Observations indicated that comments such as “lacking depth” did not indicate what a student could do to improve, whereas
“provide more supporting sentences on this idea” or “there needs to be more detail on how this idea applies in practice” provides a pathway for action.

Findings

The reflections of teaching staff during the pilot project, as well as survey results indicate there were a number of successful preliminary outcomes that offer support for integrating generic writing skills into discipline content, and extending constructive alignment beyond technical material. It should be stressed that these results are on a single semester’s cohort, and surveys were conducted on a pilot basis to assess the viability of a future formal study. The focus is on what we, as educators, can do to improve outcomes, how we can use our educational influence to impart to students the importance of communication skills and most of all to improve students’ ability to engage with the unit material and the profession as a whole. The survey data is intended to inform the direction of future cycles of the action research project, and to assess the viability of more formal studies.

Based on observations by teaching staff, despite initial resistance, students seemed to recognise the importance of written communication in everything they did within the unit. The language that was used in analysing academic articles during the writing exercises continually reappeared in their informal in-class interactions and during consultations and exam review sessions. Students were observed on many occasions pointing out to their peers, for example that an essay “was all topic sentences with no supporting sentences”, and these tools associated with the writing exercises appeared to give them a framework for both engaging with academic readings and reflecting on their own written performance. Anecdotally, teaching staff felt the quality of written expression had improved. Future studies would seek to use students’ essay writing performance to support conclusions.

Discussions on the non accounting article were lively and heated, and in many classes those most active in the discussion were students who normally did not speak up in class. As no students knew about the topic in an academic sense, and most students had watched reality television at some point, the level playing field this created meant even students who generally did not perform well were later able to identify topic
sentences, supporting sentences and thesis statements in their own work and accounting readings. The lecturer felt that even something as simple as having the names for parts of a written article gave students more confidence to grapple with the problems they faced and more able to identify a path of action for improvement. These terms appeared repeatedly in later informal staff-student discussions, peer discussions and in consultation.

The topic sentence writing exercise surprised teaching staff, as the peer feedback was insightful and appropriate. Collaborative problem solving was spontaneously demonstrated in the small group work, leading to an actively engaged class, able to offer powerful reflections on how this might change their approach to essay writing. Student comments such as ‘I think you have a good point here but I don’t get what you’re saying very clearly’, ‘I don’t think that is a sentence. Can we rewrite it?’, ‘what you wrote here is true but I don’t know if it’s about what the question is asking’ indicate in many cases students were grappling with both discipline content and the writing context within the exercise.

The activity of walking around the room examining each group’s sentences achieved real engagement, with one class developing their own ratings system for favourite sentences as the exercise unfolded. Allowing students to later ‘steal a sentence’ to start a more detailed paragraph for the group essay seemed to help students engage with others’ ideas. They could recognise a well thought out topic sentence when they saw one, and in the process of starting with another student’s response could engage more deeply with the accounting theories and their application.

The pilot survey conducted revealed students’ views on the writing exercises. The survey was a combination of reactions to statements measured on a five point Likert scale and longer response questions. All students in tutorials in a given week were surveyed, and 176 responses were received. The survey had a 68% response rate of total enrolments in the unit.
Table 1: General data on respondents

<table>
<thead>
<tr>
<th></th>
<th>Local students 70%</th>
<th>International students 30%</th>
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<tbody>
<tr>
<td><strong>Local or International?</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local students</td>
<td>70%</td>
<td></td>
</tr>
<tr>
<td>International students</td>
<td>30%</td>
<td></td>
</tr>
<tr>
<td><strong>Language spoken at home – all respondents</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>English</td>
<td>26%</td>
<td></td>
</tr>
<tr>
<td>English combined with other languages</td>
<td>19%</td>
<td></td>
</tr>
<tr>
<td>Non English</td>
<td>55%</td>
<td></td>
</tr>
<tr>
<td><strong>Method of entry into University</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HSC</td>
<td>39%</td>
<td></td>
</tr>
<tr>
<td>Mature age via UAC</td>
<td>6%</td>
<td></td>
</tr>
<tr>
<td>TAFE with advanced standing</td>
<td>30%</td>
<td></td>
</tr>
<tr>
<td>Overseas qualifications</td>
<td>19%</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>6%</td>
<td></td>
</tr>
</tbody>
</table>

Table 2: Proportion of respondents agreeing with statements on 5 point Likert scale and mean scores.

<table>
<thead>
<tr>
<th>Statement</th>
<th>% of 176 respondents that agree or strongly agree (n=number)</th>
<th>Mean score for all respondents on a 5 point Likert scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>The exercises improved how clearly I expressed myself in writing</td>
<td>64% n=112</td>
<td>3.64</td>
</tr>
<tr>
<td>The exercises helped me structure my arguments more effectively</td>
<td>62% n=109</td>
<td>3.64</td>
</tr>
<tr>
<td>The exercises helped to build my understanding of advanced accounting</td>
<td>61% n=108</td>
<td>3.60</td>
</tr>
<tr>
<td>I liked the use of &quot;non accounting&quot; articles</td>
<td>35% n=62</td>
<td>3.06</td>
</tr>
<tr>
<td>I found the class discussion of essay structures useful</td>
<td>62% n=109</td>
<td>3.74</td>
</tr>
<tr>
<td>I found the exercises on topic sentence writing useful</td>
<td>66% n=116</td>
<td>3.76</td>
</tr>
<tr>
<td>The exercises improved my ability to think critically about the unit's content</td>
<td>62% n=109</td>
<td>3.66</td>
</tr>
<tr>
<td>The exercises helped my performance in the course</td>
<td>58% n=102</td>
<td>3.63</td>
</tr>
<tr>
<td>Before commencing the unit, I had good essay writing skills</td>
<td>30% n=53</td>
<td>2.97</td>
</tr>
<tr>
<td>Before commencing the unit, I felt confident about writing essays</td>
<td>34% n=60</td>
<td>3.05</td>
</tr>
<tr>
<td>On completion of the unit, I have good essay writing skills</td>
<td>49% n=86</td>
<td>3.46</td>
</tr>
<tr>
<td>Now at the end of the unit, I feel confident about writing essays</td>
<td>48% n=85</td>
<td>3.46</td>
</tr>
</tbody>
</table>
### Table 3: Mean score of response by method of entry into university on 5 point Likert scale

<table>
<thead>
<tr>
<th>Mean score by entry method into university</th>
<th>Overseas qual.</th>
<th>TAFE qual.</th>
<th>Mature age student</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>The exercises improved how clearly I expressed myself in writing</td>
<td>3.55</td>
<td>3.53</td>
<td>3.8</td>
<td>3.76</td>
</tr>
<tr>
<td>The exercises helped me structure my arguments more effectively</td>
<td>3.45</td>
<td>3.48</td>
<td>3.7</td>
<td>3.88</td>
</tr>
<tr>
<td>The exercises helped to build my understanding of advanced accounting</td>
<td>3.55</td>
<td>3.40</td>
<td>3.9</td>
<td>3.75</td>
</tr>
<tr>
<td>I liked the use of &quot;non accounting&quot; articles</td>
<td>3.30</td>
<td>2.98</td>
<td>3.1</td>
<td>3.04</td>
</tr>
<tr>
<td>I found the class discussion of essay structures useful</td>
<td>3.76</td>
<td>3.79</td>
<td>3.7</td>
<td>3.78</td>
</tr>
<tr>
<td>I found the exercises on topic sentence writing useful</td>
<td>3.73</td>
<td>3.79</td>
<td>3.9</td>
<td>3.85</td>
</tr>
<tr>
<td>The exercises improved my ability to think critically about the unit's content</td>
<td>3.62</td>
<td>3.56</td>
<td>3.8</td>
<td>3.79</td>
</tr>
<tr>
<td>The exercises helped my performance in the course</td>
<td>3.50</td>
<td>3.60</td>
<td>3.7</td>
<td>3.78</td>
</tr>
<tr>
<td>Before commencing the unit, I had good essay writing skills</td>
<td>3.09</td>
<td>2.79</td>
<td>2.9</td>
<td>3.09</td>
</tr>
<tr>
<td>Before commencing the unit, I felt confident about writing essays</td>
<td>3.27</td>
<td>2.73</td>
<td>2.7</td>
<td>3.21</td>
</tr>
<tr>
<td>On completion of the unit, I have good essay writing skills</td>
<td>3.32</td>
<td>3.35</td>
<td>3.75</td>
<td>3.65</td>
</tr>
<tr>
<td>Now at the end of the unit, I feel confident about writing essays</td>
<td>3.29</td>
<td>3.39</td>
<td>3.65</td>
<td>3.62</td>
</tr>
</tbody>
</table>
Table 4: Extracts from Student Feedback on Unit Surveys, Semester 2, 2009

<table>
<thead>
<tr>
<th>Best aspects of the unit:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Feedback on articles. Learning how to write essays, analysing etc was helpful. Thankyou.</td>
</tr>
<tr>
<td>learning activities during first 4-6 weeks, [the writing &amp; thinking exercises] feedback from teachers.</td>
</tr>
<tr>
<td>Forced to explore into what truly is a major part of accounting rather than wrote learning debits/credits.</td>
</tr>
<tr>
<td>The news article assignment kept me up to date with relevant information that benefitted me in the real world.</td>
</tr>
<tr>
<td>The best aspect of this unit was to make a student to think and analyse problem in the real world of accounting.</td>
</tr>
<tr>
<td>The best aspects I guess were that the tutorial exercises on reading were quite interesting. Our tutor was quite funny and explaining every bit.</td>
</tr>
<tr>
<td>How we were forced into learning. I did not appreciate the assessments and AIN [Accounting In the News exercise] at first but have now come to realise that they actually helped a lot.</td>
</tr>
<tr>
<td>This unit helps me to improve my english writing skills and let me get a more understanding of current environmental issues with a/c theory</td>
</tr>
<tr>
<td>Very different from other units that i've done so far. Challenging. Assignment was not easy but important for this level of study. Actual thinking skills were exercised which i loved</td>
</tr>
<tr>
<td>think it is about the depth that goes into topic of discussion. It makes you think and think hard. It is probably the only theory subject that is closely related to accounting in my opinion.</td>
</tr>
<tr>
<td>Helped me develop my critical thinking skills and i now look at things not just from one perspective. The feedback was great as it helped me see where i was going wrong and how i could improve</td>
</tr>
<tr>
<td>Brainstorming in the tutorial helps me a lot in understanding this unit. The tutorial helps me to understand more about how to answer the question, find the problems and identify the accounting issues.</td>
</tr>
<tr>
<td>Assistance of Tutors. Excellent lectures. Great readings which helped link theory to practice (not too heavy, more understandable). Time spent learning/developing writing skills. New attitude/approach to subject than previous years.</td>
</tr>
</tbody>
</table>
Measurement limitations

The measure in this survey for apprehension, as shown in tables 2 and 3 needs to be replaced by more rigorous testing on writing apprehension, such as the instrument used in Marshall & Vernon (2009). Due to the pilot survey being developed mid-semester, students could not be surveyed in a pre test / post test method on their views of their own skills and confidence. Clearly asking these questions pre and post intervention, and using more detailed questioning on writing apprehension would be more reliable. The surveys conducted thus far provide suggestions for future research directions rather than convincing support. This data could also be compared to pre test/post test essay performance by students against a rubric, with a focus on organisation, spelling and grammar and clarity of written expression. The statistical significance of differences in means between different groups has not yet been examined in the pilot data. It is expected that an analysis of variance by method of entry to university and by language background would provide more direction for future research.

Observations on pilot survey data

The mean in table 3 indicates those entering university via TAFE or mature age pathways had the lowest self assessment of essay writing skills (2.79 for TAFE and 2.9 for mature age) and confidence (2.73 for TAFE and 2.7 for mature age). It is interesting to note for these groups, the self assessment of confidence and skills are improved to levels similar or higher than HSC and Overseas qualified students at the completion of the unit (TAFE students improved to 3.35 for skills and 3.39 for confidence. Mature age students shifted to 3.75 for skills and 3.65 for confidence). This may indicate TAFE and mature age students are more in need of improvement, at the very least in confidence levels around these skills, and the informal observations of teaching staff would support this, particularly for the group entering university via TAFE. The advanced standings given to this group of students ensures they spend less time completing a degree than other students, and this gives them less opportunity to develop these skills over time in a university setting.
Examining those that gave a score of 4 or 5 on the Likert scale, Student responses indicate that by embedding writing skills practice within advanced accounting, 109 out of 176 students were more able to think about the unit content critically. 116 students found the exercises useful, and 109 said they were more able to build their understanding. 102 students agreed or strongly agreed that it helped their performance in the course. Whilst this oversimplifies the responses statistically, the important observation here is that writing skills were not divorced from discipline content in student responses. Although some educators may view delivery on writing skills as a waste of time when they could be covering more content, in fact the students feel it helps them to think critically and understand the content better. Exercises examining the context the skills will be demonstrated in assist with engagement with content.

It is also interesting to note that only 35% of students liked the use of non accounting articles in the exercises. The non accounting articles were still maintained in the following semester as a way of levelling the playing field, enabling those with lower level accounting knowledge to engage with the written content, and as a tool for taking the fear out of early tutorial interactions. The other key observation is in entering a third year unit, possibly in their final semester, only 34% of respondents felt confidence writing essays and 30% felt they had good essay writing skills. Upon completion of the unit, 48% felt confidence writing essays and 49% felt they had good essay writing skills. For students about to enter the profession, even the improved skill and confidence levels are less than ideal. One would expect at this stage in their studies these skills would be well developed for the majority of students. This finding has resulted in discussions within discipline teams to ensure writing skills are practiced in every unit throughout the degree.

Finally, a number of student comments from Student Feedback on Unit (SFU) surveys have been extracted in table 4. In the comment section on surveys, there was no negative feedback related to the writing and thinking exercises. Comments relating to the writing and thinking exercises have been extracted, although it should be noted that some comments also reflect responses to the teaching unit as a whole. Students have acknowledged that the exercises “helped me to develop my critical thinking skills”, “improve my English writing skills”, and found “the exercises on reading were quite interesting”. They acknowledged “It makes you think and think hard” and though “learning how to write essays, analysing etc was helpful”. These are
significant outcomes, reflecting the student experience of the project and the impact it had on engagement. The intended impact of the pilot project has clearly, in the eyes of these students, been achieved.

**Future research**

The data, reflections and observations provide a number of directions for the pilot and future avenues of formal research, and may provide the basis for several cycles of formal action research, with a view to improving and embedding the writing and thinking skills of accounting graduates throughout their studies. The strength of responses and extent of change in confidence demonstrated in the preliminary findings indicates that a shift in teaching and learning activities requiring minimal resources may be associated with an improvement in the students’ experience of the course, an improvement in students’ confidence with both course material and written communication skills, and may contribute to the achievement of graduate attributes and generic skills required by the accounting industry. These are all important changes that a shift in educational focus may achieve in a single semester.

The differences in confidence levels between different groups at the start of the unit and the improvement in these ratings of essay writing confidence may indicate future research involving a TAFE / University joint project, examining the effects of embedding written communication and critical thinking within both course settings. The data also needs to be analysed based on differing language backgrounds, age, sex and study patterns to examine where the exercises have the most impact and which groups of students need to be targeted.

Other areas of research may include the importance of embedding written communication skills into delivery, the role of communication apprehension versus communication skills in accounting students generally, the challenge of improving written communication skills in a short period of study or for those who come to university with advanced standing. The importance of the larger questions of the role of university education versus professional education also requires continual reassessment.
This research, rather than solely focusing on how we, as educational researchers, can measure change, needs to focus on what we, as educators can do to achieve the outcomes. The interplay of constructive alignment, critical thinking, writing apprehension and writing skills is an important feature of this pilot project. The pilot project indicates that in situations where resource intensive approaches are not possible, extending constructive alignment to writing and thinking skills, and designing simple in class activities, improved writing and thinking skills can still be achieved. Lastly, this embedded skills approach, rather than ‘wasting time’ on writing and thinking skills, may actually assist students in engaging with accounting content.

Acknowledgements

The author wishes to thank Kimberly Ferlauto for her early work on this pilot project and both Kim Ferlauto and Peter Humphreys for their assessment ideas, feedback on the development of the writing exercises and reflections on progress. Peter Humphreys initially developed the Accounting in the News portfolio which continues to be used in Advanced Accounting.
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