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# Introducing a Writing Skills Intervention into an Undergraduate Financial Accounting Course

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*This paper describes how integrating a research project into an undergraduate business school core accounting course provides opportunities to develop critical writing skills while reinforcing ethics as part of the business school curriculum. The paper discusses an end-to-end process from the overall goals and details of the assignment to assess student skills. After researching an ethical topic in business, students are challenged to complete a research paper examining the issue and stating and supporting their opinion and views of the issue. While writing courses or assignments are not unusual in business program, the unique approach described in this paper includes an intervention early in the student's academic career and a summary of the measurable learning outcomes and criteria for meeting performance expectations. The program addresses the both the instructional tools used for the assignment and assurance of learning for faculty interested in implementing a similar program.*

**Key Words:** Writing skills, Undergraduate Accounting Research,  
Accounting Education, Ethics, Assurance of Learning  
**Disciplines of Interest:**

## INTRODUCTION

In 2006, a program was developed at the John F. Welch College of Business, at Sacred Heart University, to address that fact the graduating business school graduates exhibited a lack of adequate writing competence. This paper describes a unique intervention program implemented to improve students' written communication skills. The program was part of an initiative to enhance the professional competencies of our business school graduates in reaction to employers seeking an improvement in these skills amongst new hires. For example, the *Wall Street Journal*, (Middleton, 2011) observed that effective written skills are vital in the contemporary work force and are threatened by the migration toward reactive conveyance of ideas. New methods of communication including quick email notes,

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interactive chats and text messages have replaced formal reports and handwritten notes (“Information Overload: Emerging Academic Challenges and Their Implications,” 2008). Employers have high expectations that students entering the work force possess effective written communication skills. (Cappel, 2002; Wardrope & Bayless, 1999; Zhao & Alexander, 2004; Tuleja, & Greenhalgh, A. 2008). Employers have also consistently ranked oral and written communication skills as vitally important to job success (Quible & Griffin, 2007; Gray, et. al, 2005; Kelly & Gaedeke, 1990; McDaniel & White, 1993). The writing skills of recent college graduates, including basic grammar, sentence structure and spelling are viewed by most American employers as deplorable according to the College Board, the National Commission on Writing for American Families (Quible & Griffin, 2007). Businesses that hire students who lack fundamental writing skills are less productive and, therefore, it is the responsibility of educators to develop unique programs that improve a student’s writing abilities.

Business professors also perceive teaching correct grammar and sentence structure to be of foremost importance to undergraduates (Wardrope & Bayless, 1999); however, they also noted that other writing issues were actually receiving more coverage. Similarly, correctness-of-structure issues are the primary focus of two recent reports issued by the National Commission on Writing for America’s Families, Schools, and Colleges, both of which are critical of weak writing skills of recent college graduates (College Board, 2004, 2005). Gilsdorf and Leonard (2001) indicate, “the writing skills we teach need to be in tune with the expectations of business people”

This article describes how a written research assignment, embedded in an entry level Financial Accounting course, AC 101, required for all business school students, emphasizes the importance of developing written communication skills early in a student’s academic career. To make the assignment relevant to today’s business environment, the students submit a research paper related to an ethical accounting or business issue, including references to trade and academic literature.

This article examines a unique approach to an academic “intervention.” There are only a few papers in the accounting education literature that documents a complete intervention program. This approach is also unique by involving a College of Business writing committee and student-learning center educators, as well as the course instructor, and developing both a pre and post intervention assessment of a student’s writing ability. The program is used to identify students who need assistance in developing basic written communication skills early enough in their academic careers. This article details the assignment guidelines, use of a written communication rubric to determine which students need remediation, development of a business school writing committee, involvement of the Dean of the business school, remediation through learning center tutors, and post assessment of those who have been tutored. This is an innovative method to correct student weaknesses. In the past, instructional interventions have centered on improving proofreading and editing skills (Enos, 2010). Another article concentrated on remediating two specific

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sentence-level writing deficiencies: (1) those that violates conventions of standard written English, such as subject-verb agreement errors and comma splices; and (2) those that involve a stylistic choice, such as beginning a sentence with an expletive structure like *There are* or using *if* rather than *whether*. (Quible, 2006b). Finally, another researcher concentrated on the impact of error labeling on error elimination. (Quible, 2006a). By using general rubrics, we are trying to overcome more general issues rather than specific issues related to one paper.

## **THE ASSIGNMENT**

The assignment requires students to identify an ethical issue, analyze and apply critical analysis of the issue. This allows the students to apply both basic research skills and to develop organization skills while perfecting their critical thinking. Our approach was to have the students research real ethical issues that they can expect to face early in their careers. With this assignment, students are taught how to identify and define ethical issues in the context of organizational ethics and express their views on basic values of honesty, fairness, and integrity. Determining what is ethically right or wrong by examining actual business issues gives students practice in identifying appropriate actions, (Chan and Leung 2006). In the field of accounting, ethics poses a severe threat to the profession and requiring students to research an ethical issue in accounting emphasizes the importance of this important topic (Bean & Bernardi, 2005).

The assignment guidelines are presented in table 1A. This assignment is given to the students the first day of class and counts as ten percent of the course grade. As part of the assignment, all professors stress both the importance of writing to a business school graduate. The professors also review proper grammar and effective writing techniques based on *Effective Writing – A Handbook for Accountants*, 9th edition, (May & May,2008).

## **THE RUBRIC**

Measurement, analysis, and proper feedback are crucial to improve a student's writing ability (Cox, 1976). A detailed rubric (Table 1B) was developed to grade student papers providing important feedback to the student including various dimensions of the assignment requirements. The most important elements of the assignment are basic grammar, purpose and audience, organization and transitions, and critical thinking. A rubric was used to ensure a standard measurement and feedback tool was in place for all students. A rubric is formally defined as a rating scale and scoring guide consistent pre-established criteria in evaluating student's performance (Montgomery, 2002). The rubric was carefully designed and modified throughout the program in terms of improving the criteria. One of the most significant improvements was a "pre" and "post" assessment and scoring category for students before and after the intervention process defined in the next section. The

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### **Table 1 A. Guidelines for Written Assignments in AC 101**

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A five-page paper on an ethical issue in accounting or business. The paper numerical grade, based on the completion of the rubric, will count as 10% of your course grade. The rules are simple:

- Five Pages
- Minimum of 3 references
- Must follow format below:
- Must be with normal margins (1 inch left, right, top and bottom) and a font such as Times Roman 12 pt.
- “The Business Writer’s Companion,” fourth edition, can be used as a reference tool
- Posted Writing guidelines PowerPoint is also listed under “assignments”
- Safe Assign (on Black Board) will be used to calculate a similarity index. Any cheating on this assignment is an automatic F for the class
- All Papers that are deemed below the standards of the business school will be submitted to an academic committee for comment and further review. On occasion, a student will be required to re-submit the paper and work with a tutor to improve the paper. If the paper is not re-submitted, the student will receive an “incomplete” for the course.
  - Structure of Ethics Papers:
  - Use the following outline to structure your Papers:

#### **I. Introduction**

- What is the motivation for researching this topic?
- What is the general subject background of your topic?
- What are the issues involved?

#### **II. Literature review**

Give a minimum of references (3 or more) that you have read in preparing the paper ( NOT WIKIPEDIA!) The references should include Trade Publications, Newspapers ( e.g., WSJ) and/or scholarly journals

#### **III. Analysis**

- This is the bulk of your Paper
- Describe the ethical issues?
- How does it impact the Accounting Community?

#### **IV. Conclusions**

- Present a summary of your conclusions
- Present two recommendations (BE SPECIFIC) that you derived from your analysis above

#### **V. Examples of Ethical Paper topics:**

1. “Creative Accounting” – What are some definitions? What Does it Mean? What are some examples?
2. What were some of the ethical issues related to the World Com Scandal?

Where to find information: Check the links on the web site or WSJ, CFO Magazine, AICPA web site, State Board of Accountancy, Journal of Accountancy, Library Business Databases (e.g. Business Source Premier)

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scoring was added to the rubric as a process improvement in 2010. Longer term, this will enable a qualitative analysis of the areas of student weakness and areas of improvements.

### **THE INTERVENTION AND THE COLLEGE OF BUSINESS WRITING COMMITTEE**

The intervention process includes an objective review of the paper by professors from the College of Business, as well as the Dean of the College of Business. The logistics of the Accounting department intervention program to improve the writing skills of the business students are as follows:

1. The standard rubric is used to grade all papers in all sections of Financial Accounting (Table 1B).
2. A database of all students grades are entered in to a repository to enable future measurement of all business students' writing skills.
3. All Accounting Professors identify papers that fall below the standards of the assignment.
4. The professors must submit the below standards papers and a completed rubric (Table 1 B) to the committee to Business School Writing Committee for review. The Writing Committee independently prepare a blind review of each paper and to determine which student papers are below the College of Business standards. These students receive a letter from the Dean's office notifying them that they need to resubmit the paper within a six-week period. The Business School Writing Committee is comprised of the Associate Dean of the College of Business and four to five professors from across the College of Business. The student's paper must be resubmitted to Dean of the College of Business and their respective Accounting Professor with a six-week period. The students are assigned an individual English tutor from the University's learning center to assist them with redrafting the paper. They are also given access to other writing resources in the university and an on-line tutoring service.
5. To ensure the revised paper reflects students' writing skill improvements a second assessment is completed by the Accounting Professor using the original rubric dimensions (Table 1B.)
6. A plagiarism tool (Safe Assign) is used to ensure the students are submitting original work.

### **THE LEARNING CENTER AND POST ASSESSMENT**

The involvement of the University learning center is a key element of the success of the program. The Jandrisevits Learning Center (JLC) offers students an opportunity to improve their specific communication and writing skills. Staffed by

**Table 1B. Writing Intervention Rubric**

Instruction for professor:

1. Please complete this form for all AC 101 papers. Please include a numerical score in column 1 and ALSO circle the appropriate category: Needs improvement, Meets Expectations or Exceeds Expectations. The second column will only be used when a student must resubmit the papers.
2. Copies of these forms should be given to the AC 101 writing coordinator for input in to the overall university assessment program.
3. Please include a total score for each submission.

**ACCOUNTING 101 ETHICS PAPER - ANALYSIS RUBRIC**

Student \_\_\_\_\_ Section \_\_\_\_\_

<b>CRITERIA FOR PAPER ASSESSMENT</b>	<b>NEEDS IMPROVEMENT</b>	<b>MEETS EXPECTATIONS</b>	<b>EXCEEDS EXPECTATIONS</b>	<b>Score - 1<sup>ST</sup></b>	<b>Score - 2<sup>nd</sup></b>
<b>1. Assignment Requirements</b>					
- Topic/Format Requirements  <b>(10 points)</b>	- Topic and Format requirements do not meet the specifications outlined in the project assignment guidelines  <b>(0-6 points)</b>	- Topic and Format include an acceptable example of an ethical issue in finance or accounting  <b>(7-8 points)</b>	- Topic and Format of the paper are outstanding and the paper includes an insightful and interesting analysis of ethics in business  <b>(9-10 points)</b>		
<b>2. Basic Grammar</b>					
- Are there punctuation errors?  - Are there improper Synonyms, Antonyms, and/or Homonyms?  - Is there proper sentence construction? <b>(20 points)</b>	- The paper includes several punctuation errors  - There are several words used incorrectly or misspelled  - Sentences do not have proper subjects, verbs, predicates <b>(0-12 point)</b>	- The paper includes only minor punctuation errors  - There are only one or two words used improperly  - The majority of sentences are constructed properly <b>(13-16 points)</b>	- The paper includes no errors in punctuation  - There are no misused words  - All sentences are properly constructed <b>(17-20 points)</b>		

**Table 1B (continued)**

<b>3. Purpose and Audience</b>					
<ul style="list-style-type: none"> <li>- Is the language too casual?</li> <li>- Is the language overly formal or inappropriate?</li> </ul>	<ul style="list-style-type: none"> <li>- There are several examples of slang, colloquialism, abbreviations, short sentences, inappropriate phrases</li> <li>- There are several examples of overly formal verbs or nouns (e.g. inquire vs. ask, forthwith vs. immediately)</li> </ul>	<ul style="list-style-type: none"> <li>- There are only minor examples of casual language</li> <li>- There are only minor examples of false formalities</li> </ul>	<ul style="list-style-type: none"> <li>- There are no examples of casual language. There is a variety of vocabulary</li> <li>- There are no false formalities</li> </ul>		
<b>(20 points)</b>	<b>(0-12 points)</b>	<b>(13-16 points)</b>	<b>(17-20 points)</b>		
<b>4. Organization and Transition</b>					
<ul style="list-style-type: none"> <li>- Does the paper have an introduction, body and conclusion?</li> <li>- Does each paragraph have a single idea?</li> <li>- Are there topic sentences in each paragraph?</li> <li>- Do the paragraphs agree with the paper topic?</li> </ul>	<ul style="list-style-type: none"> <li>- There is no logical presentation of student's ideas</li> <li>- Paragraphs are incorrectly structured</li> <li>- Paragraphs do not include only one thought/topic</li> <li>- The paragraph structure is weak and does not support the overall paper topic</li> </ul>	<ul style="list-style-type: none"> <li>- The paper includes a logical argument</li> <li>- Most paragraphs have a single idea</li> <li>- Most paragraphs have a proper topic sentence</li> <li>- The paper has good structure and each paragraph supports the topic of the paper</li> </ul>	<ul style="list-style-type: none"> <li>- The paper does not just state facts, it clearly state ideas explained using specific and realistic details</li> <li>- All paragraphs have a single idea</li> <li>-All paragraphs have a proper topic sentence</li> <li>- The student's idea is clearly and concisely presented and the paper has fluidity. The reader clearly understands all ideas and concepts presented</li> </ul>		
<b>(25 points)</b>	<b>(0-15 points)</b>	<b>(16-20 points)</b>	<b>(21-25 points)</b>		

**Table 1B (continued)**

<b>5. Critical Thinking</b>				
<ul style="list-style-type: none"> <li>- Is there a logical development of an argument?</li> <li>- Are there appropriate examples to evaluate conclusions?</li> <li>- Is the student's opinion stated clearly or have they simply listed a chronology of events?</li> <li>- Have they presented other viewpoints?</li> </ul>	<ul style="list-style-type: none"> <li>- The paper does not logically present an argument</li> <li>- There are a few examples substantiating the student's ideas</li> <li>- The paper is only a list of events with no clearly stated opinion</li> <li>- There are no alternative views presented</li> </ul>	<ul style="list-style-type: none"> <li>- The paper includes a properly constructed argument</li> <li>- There are some examples to substantiate the student's ideas</li> <li>- The paper tells a story and presents the student's opinion of the issue</li> <li>- The student includes opposing viewpoints</li> </ul>	<ul style="list-style-type: none"> <li>- The paper clearly states the topic at the beginning and there is a logical flow of thoughts throughout</li> <li>- The examples used by the student clearly support their opinion</li> <li>- The story is interesting to the reader presented in a clear and concise business style of writing</li> <li>- The student uses robust examples and clearly states opposing views supported with business literature</li> </ul>	
<b>(25 points)</b>	<b>(0-15 points)</b>	<b>(16-20 points)</b>	<b>(21-25 points)</b>	
<b>Total</b>				

Overall: Needs improvement    Meets expectations    Exceeds expectations

Score:                    (0-60)                    (65-80)                    (85-100)

Comments: \_\_\_\_\_

Evaluator \_\_\_\_\_

Course Section \_\_\_\_\_

Date \_\_\_\_\_

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highly experienced faculty, graduate and writing tutors, the JLC provides a learning environment where the students receive one-to-one analysis of, and advice on, the paper subject, content development, organization, and grammar and syntax. The writing committee provides the detailed rubrics to the learning center to ensure the tutors are aware of the paper deficiencies and the most critical areas of focus for the students.

### **SUMMARY OF PROGRAM STATISTICS**

To assess the effectiveness of the program the pre and post rubric assessments were compared for all sections of AC 101, Financial Accounting (Table 1C.) Since the program inception, 1,262 student papers have been assessed. The assessment showed a 98.9% improvement for accounting students who participated in the writing intervention program. During the four years, the program has been in place, the percentage of student's papers requiring remediation ranges from a low of three percent to a high of thirteen percent. As the program matures, the accounting professors are able to track and address the particular areas of weakness capture by the rubric. Professors will now specifically address the areas of weaknesses during class lectures.

### **SUMMARY, CONCLUSIONS AND SUGGESTIONS FOR FUTURE IMPROVEMENTS**

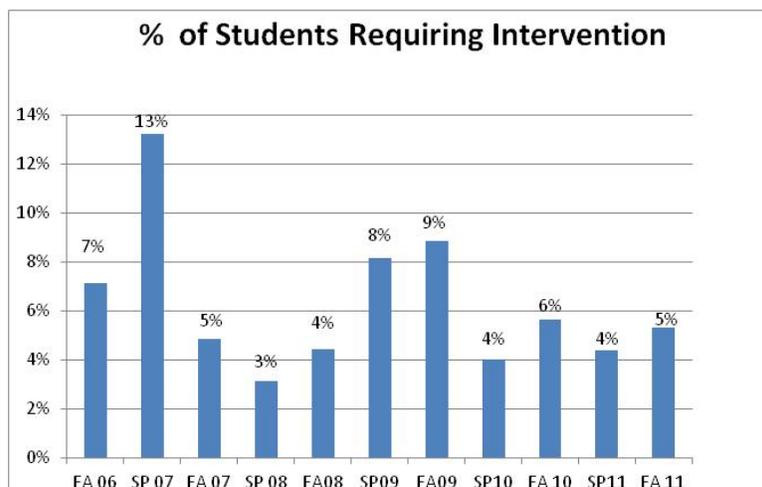
This paper proposes a formal approach that complements a writing skills assignment early in a student's college career. The paper presents a low cost, high impact program to improve students' writing abilities with resources beyond the course professor. Once the program is developed, it can easily be adapted to other courses, beyond accounting. Students perceived value in the intervention and agreed that the program improved their overall writing ability in other courses.

The accounting faculty and the College of Business writing committee is a successful program addressing critical communication skills for business students. The accounting faculty plan to continuously improve the program components and to ensure the areas of deficiency, as measured by the writing committee and the rubric, are addressed in the curriculum. Plans include a second assessment of a writing assignment in a junior or senior business class with the same rubric. This will measure improvement in writing abilities for specific students and assess student learnings throughout their academic career in the College of Business.

**Table 1C. Summary of Writing Intervention Fall 2006 – Fall, 2011**

Semester	# AC 101 Sections	# Students	# sections participating	# students assessed	# papers to 2nd review
FALL 06	10	224	10	224	19
SPRING 07	2	68	2	68	9
FALL 07	9	269	9	269	20
SPRING 08	2	63	1	32	1
FALL 08	12	315	10	292	14
SPRING 09	3	86	3	86	9
FALL 09	10	226	10	226	20
PRING 10	3	75	3	75	3
FALL 10	7	160	7	160	13
PRING 11	3	91	3	91	4
FALL 11	8	225	8	225	12
<b>Total</b>	<b>69</b>	<b>1802</b>	<b>66</b>	<b>1748</b>	<b>124</b>

Semester	# Referred to writing tutor	% meeting remedial action	# papers resubmitted	# improved	Score improvement
FALL 06	16	7%	16	16	
SPRING 07	9	13%	9	9	
FALL 07	13	5%	13	13	
SPRING 08	1	3%	1	1	
FALL 08	13	4%	9	9	
SPRING 09	7	8%	7	6	
FALL 09	20	9%	20	20	
SPRING 10	3	4%	3	3	
FALL 10	9	6%	6	6	31%
SPRING 11	4	4%	4	4	29%
FALL 11	12	5%	12	11	30%
<b>Total</b>	<b>107</b>	<b>6%</b>	<b>100</b>	<b>98</b>	



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