



ENCOURAGING ACCOUNTING STUDENTS TO WRITE – HELP OR HINDRENCE?

**REPORTING ON AN ACTIVITY PROVIDED TO IMPROVE THE WRITING SKILLS OF FIRST
YEAR ACCOUNTING STUDENTS.**

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Abstract

The anecdotal evidence from lecturers and tutors at this University is that accounting students are not able to write clearly to express their understanding of accounting theory. Various strategies and resources aimed at improving the written communication skills of first year accounting students were developed by the School of Accounting and Finance including an accounting forum. The forum was related to an essay that the students were to complete as part of the assessment for an accounting subject. The accounting forum comprised three/four senior lecturers from the School who took the students through the relevant accounting concepts and theory and the way in which the theory could be applied to a transaction. The forum design and content was linked to a tutorial programme aimed at providing the skills needed to complete the assigned essay task. The evaluation suggests that whilst the students responded well to the idea of a forum there was not the improvement in the students' essays that was expected when designing the forum.



Quote of the Day

“From an accountant’s point of view the surprising achievement of Schmandt-Besserat (Mattessich 1994) is the insight that record keeping for commodities ... preced[ed] *writing as well as abstract counting*. But even more startling is her claim that *this kind of accounting was the precondition and impetus to the invention of writing as well as abstract counting*. This would make prehistoric accounting a foundation stone of culture.”

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Introduction

The need for undergraduate students, in particular business students, to develop their communication skills is well documented. A DEETYA (1998) report listed literacy, written communication and research (and analysis) skills as the characteristics organisations are seeking for recruitment of graduates with literacy listed second only to academic achievement in the skills required of new employees. The report (DEETYA 1998) reflected that:

[a]ccording to anecdotal evidence here, up to half of graduates, who are achieving adequate academic results, can be rejected by employers after testing for literacy and numeracy.

This opinion as it applies to students in the Bachelor of Business (Accounting) is supported by anecdotal evidence from lecturers and tutors at Victoria University. In particular, accounting students were found to have poor written skills in the areas of sentence structure, grammar and spelling as well as an inability to express their understanding of the application of accounting theory to particular transactions.

Various resources have been made available by the University, the Faculty of Business and Law and individual lecturers to improve the communications skills of business students over the years. These include the publication of a manual of presentation standards known as the Little Black Book (Campbell 2001), notes and handouts prepared by the University Library and the inclusion of information on referencing and writing for business on subject websites as well as nationally and internationally via the internet. There is so much information available for students yet this research indicates that students are not taking advantage of these resources when completing assessment tasks involving writing skills.

An integrated programme of study and assessment for students to develop their written communication skills was developed for first year accounting students. The writing skills were integrated into the tutorial programme along with the development of the technical skills required to record and report financial transactions. The design of the tutorial



programme was predicated on the assumption that students would develop the appropriate written skills by completing the various tasks assigned to them in the tutorial programme. These skills would then be practiced and reinforced by the completion of an assessable task involving written skills.

In addition to the tutorial programme the students were given an opportunity to attend an accounting forum. The forum was designed to introduce students to the underlying concepts and theory relevant to the essay topic. The forum also provided students with guidance in the application of the accounting theory to a particular accounting transaction. The design of the forum was again based on the assumption that students would be able to develop these skills if they were provided with guidance and resources.

Statement of Purpose

The purpose of this paper is to describe the aims and structure of the accounting forum. The paper will also provide an analysis of the student essay results including the content and writing skills sections of the marking guide. The results of this study question the underlying assumption of the design of the programme and the efficacy of the accounting forum.

Literature Review

Providers of business education in the post secondary environment including Universities are being called upon to fulfil the expectations of both the students and the accounting profession in providing the appropriate skills and knowledge for future practitioners. The need to provide the technical skills necessary for the accounting profession has long been recognised and provided by universities in their curricula. However, there is a growing recognition by university academics of the need to provide additional communication skills. Watty, Cahill & Cooper (1998) undertook a survey of Australian business academics involved in the delivery of undergraduate accountancy degree at RMIT University. The findings of this survey supported previous surveys in that there “is evidence of recognition by academics of the growing importance of developing skills in addition to those of a strictly technical nature.”

The written communication skills of business students have also been the subject for research in overseas universities. Tanner & Cudd (1999) conducted a survey of “finance professors” in 38 states and 1 district in the USA. The findings were “that finance students are generally perceived to be weak in writing, verbal and math skills...” This was compared to a survey completed approximately 10 years earlier and the findings were the same (Tanner & Cudd 1999).

The expectations of the accounting profession and employers towards graduates have also been the subject of a number of studies. These studies confirm the need for communication skills for accounting graduates. “In addition to being adequately trained in accounting skills, employers also expect their employees to be good communicators...”(Lau & Rans 1993). Morgan (1996) conducted an “opinion survey of accounting practitioners and university lecturers in the United Kingdom on the communication skills required of accounting graduates appointed to accounting training contracts.” The report findings were that practitioners placed high importance on written communication skills, in particular, “the preparation of working documents and the implicit recognition that final reports are dependent on more mundane and less visible activities...” (Morgan 1996).

Whilst attention is often focused on the end product of accounting ie the preparation of financial reports, the usefulness of these reports is dependant upon the effectiveness of the communications skills of accountants prior to the preparation of the final reports. Stowers & White (1999) undertook a survey of practitioners involved in differing experience levels employed at 7 of the largest international accounting firms. The findings confirmed previous surveys that “traditional accounting education had focused on students’ technical knowledge almost to the exclusion of their interpersonal and communication skills...” and this has “validated the need for significant communication content in accounting programs to help prepare young accountants for the challenges of their new profession” (Stowers & White 1999).

Whilst the need for adequate communication skills for undergraduate and graduate accountants has been the focus of research there has been some disagreement as to when

accounting students should develop the appropriate communication skills. Experience at Thames Valley University (Agyemang & Unerman 1998) has shown that students do not possess certain basic skills when they undertake their undergraduate programmes. This contradicts the common assumption that students will have these basic skills when commencing their undergraduate studies (Borland & Pearce 2000). Lau & Rans (1993) go on to say that “[t]raditional accounting education has primarily focused on technical skills. Students were assumed to have the other skills mentioned ...from either their general educational background or their life experiences.”

The previous studies have focussed on the opinions of accounting academics, practitioners and employers. Research into the student perception of the need for good communication skills has revealed a differing opinion. Stevens & Stevens (1994) stated that “...students don’t always share the concerns of their instructors or future employers [for the need for good writing skills]. Many students mistakenly believe that to be a good auditor, all they need to do is to master the technical aspects of their jobs...[m]any students consider it somehow unfair for professors to consider grammar, writing style or spelling when grading papers or exam in non-language courses”. Student opinion on the need for good communication skills is not always in agreement with the opinion of accounting academics, employers and the accounting profession.

Park (1994) cites the results of a study completed by Rebele (1985) on student perception of communication skills. “The study (Rebele 1985) (Park 1994) showed that students considered oral communication skills to be moderately important and writing skills to be relatively unimportant.” Park’s (1994) study concludes that “some students, at least, are aware of the need for good communication skills”, however, “instructors should take every opportunity to emphasise communication skills and seek new ways to improve these skills...” Park’s (1994) study also highlighted an interesting point in student perception of employers in that “...students seem to believe that employers are more concerned about good grades than good English skills”. This is in contrast to the studies involving employers that confirm the need for good communication skills and that employer’s value good English over technical skills (Morgan 1996).

The research into student perception of the need for good communication skills has revealed two main factors that contribute to poor student performance in this area. They are firstly the student perception that communication skills, and in particular written skills, are unimportant for accountants and secondly Writing Apprehension. Faris, Golen & Lynch (1999), also cite the study by Rebele (1985) in which it is stated that accounting majors consider writing to be relatively unimportant in the accounting profession. Faris et al undertook a study on "Writing Apprehension". Writing Apprehension was defined by Daly & Miller (Faris et al 1999) as "a psychological condition of some people that causes them to avoid doing writing that is likely to be evaluated...". The findings of the Faris et al (1999) study were that "[a]ccounting majors did show significantly greater apprehension than non-accounting majors". They (Faris et al 1999) also cite a study by Daly & McCrosky (1975) which found that the choice of profession was sometimes determined by this writing apprehension. The study undertaken by Elias (1999) confirms the findings of Faris et al (1999) in that "accounting students ... were significantly more apprehensive about writing than the national norms..."

Many strategies have been developed to improve the communication skills of business, and in particular, accounting graduates. These include strategies to improve the personal communication skills of students through additional classes or hours. Thames Valley University (Agyemang & Unerman 1998) developed a specialist module for accounting students entitled Personal Skills Development (PSD). The PSD module was described by Agyemang & Unerman (1998) as "designed to help accountancy students improve their study skills and settle down into university style education". Lau & Rans (1993) suggest that there be an increase of 30 semester hours of study for those interested in becoming certified public accountants. Lau & Rans (1993) go on to specify that the "...call [for additional study time] is for increased breadth—not depth".

Other strategies designed to improve communication skills include assignments and assessable tasks. Bushnong & Cornell (1995) advocate the use of case studies to provide the opportunity for students to integrate technical skills "from different courses into one response" and to develop the written communications skills of students. Catanach & Rhoades (1997) recommend the use of "collaborative writing assignments" as a means of

improving the written skills of students. They recommend that teachers and students adopt “a writing-to-learn” approach to communication skills (Catanach & Rhoades 1997). This approach was also adopted by Reinstein & Trebby (1997). They advocate the inclusion of written tasks into the assessment to strengthen the writing skills of accounting students. Catanach & Rhoades (1997) also suggest that students be encouraged to think of “writing as a process” ie that writing and thinking are not independent activities. DeLeo & LeTorneau (1994) also suggest that educators “encourage students ... by incorporating writing assignments as an important, accepted and natural part of most accounting courses”.

An alternative strategy is the inclusion of separate subject for communication skills. Nelson, Moncado & Smith (1996) suggest that one way to improve the writing skills of accounting students is by “incorporating writing across the general and accounting curricula or by requiring students to take a business communication course”. The requirement for students to complete a separate communications subject takes a different view to that expressed by DeLeo & LeTorneau (1994) who advocate that “assignments should relate directly to material that is being emphasi[s]ed in class”.

Other suggestions in addition to those to be included in the accounting course or curricula are that “[u]niversities could consider the possibility of adopting and adapting the personal portfolio approach” (Morgan 1996). Stevens & Stevens (1994) suggest that one incentive to improve the communication skills of graduates is for employers “to require a writing sample from applicants.” This requirement may provide the incentive for students that may not come from changes to the undergraduate course (Stevens & Stevens 1994).

The expectation of students in relation to their post-secondary education is that they will be provided with the appropriate skills and knowledge to function effectively in their chosen career. In preparing students for a career in the accounting profession, universities have, in the past, concentrated on the student acquisition of technical skills. In recent times, there has been the growing recognition that more is expected of accounting graduates when entering the workplace and that “competitive pressures and technology ... have led ... to the

changed expectation that new accounting graduates demonstrate additional competencies from the outset” (Stowers & White 1999). The expectation of employers and professional bodies, therefore, is that students will have developed these skills prior to entering the workforce. The various studies outlined in this literature review indicate that this is not the case. The research indicates that business students do not perform well when asked to complete tasks involving written communication skills. Two theories have been posited that contribute to poor student performance in communication skills. They are student perception and writing apprehension.

The literature also indicates that attempts are being made to bridge the gap between the expectations of employers and the accounting profession’s and the communication skill levels of graduates. There is, however, some disagreement as to where this should take place. The alternatives offered in the literature were the inclusion of a separate communications skills subject into the undergraduate course or to integrate the development of communication skills into the subject curricula.

There is no specific subject for communication skills in the undergraduate business degrees offered at Victoria University. The strategies implemented by the School of Accounting and Finance adopted the in-subject approach to communication skill development. The issues of student perception and writing apprehension were addressed in the design and content of the accounting forum.

Methodology

This research is a study of first year accounting students using positivist grounded theory (Blaikie 1993). Glaser and Strauss (Blaikie 1993 p.191), the founders of grounded theory, argued that “generating and testing of theories are of equal importance and the two activities are intimately related”. Their approach was to “generate theory from data by a process they described as ‘inductive’” using a “trial and error” approach to initiate an hypothesis. Glaser and Strauss (Blaikie 1993 p.193) advocated

“a process of observation and reflection, of continuing comparative analysis. As this proceeds the emerging hypotheses may be integrated with other hypotheses into a formal theory”.

The research includes 3 semesters of essay results for all students enrolled in the first year accounting subject BAO1107 – Accounting Information Systems. The accounting forum was offered to students in both semesters of 2002. It will examine the results of the written tasks completed by students in semester 2 2001 (no accounting forum) and semesters 1 & 2, 2002 (accounting forum) to identify the possible impact of the accounting forum on student performance. The analysis of student essays is suited to the quantitative nature of grounded theory, as it will involve a retrospective analysis of student essay results to evolve a theory on the efficacy of the forum.

Research Design

Copies of students’ results [and the essays] were collected to provide an appropriate starting point for the development of the *writing skills tutorial programme*. The same data will now be analysed and used to evolve further hypotheses and theory on the development of written communication skills for accounting students. This process of collection and later analysis is in line with the processes of “observation and reflection, [and] of continuing comparative analysis” advocated by Glaser and Strauss’ grounded theory (Blaikie 1993).

Data Collection

The data are the results obtained by students for their essays collected over the above semesters. Each student was provided with a *mark sheet* with the marked essays. These *mark sheets* outline the marking scheme used to assess the essays. It shows the breakdown of the possible marks and the student’s result for various parts of the essay.

Analysis of Data

The quantitative data provided by the results of the student essays were analysed using a statistical package such as SPSS. It will involve standard descriptive statistics to describe and display the data. The analysis will involve a comparison of essay results for students who were given an opportunity to attend an accounting forum with the essay results for students who were not offered an accounting forum. The data comprises the essay results for three groups of students over two years. In particular, a comparison will be made of:

- ♦ The marks the students received for the content section of the marking scheme;
- ♦ The marks the students received for the writing skills section of the marking scheme;
and
- ♦ The correlation between content and writing skills for both groups of students.

Background

The strategies developed to improve the written communication skills of first year accounting students needed to address the twin issues of student perception and writing apprehension. The issue of student perception was addressed in the tutorial programme and with a guest speaker. The tutorial programme included a discussion with students on the accounting profession and the students' perceptions of the role of the accountant in business. The students were also introduced to a guest speaker from the Faculty of Business and Law Co-operative Education Unit who spoke to the students on employers' expectations of graduates in relation to their written skills.

The issue of Writing Apprehension was also addressed in the tutorial programme and the accounting forum. It was anticipated that the integration of the tutorial programme the assessment task and the accounting forum would help alleviate some of the writing apprehension experienced by students when completing written assessment tasks

Essay Forum

The accounting forum was designed to introduce the students to the theory relevant to the essay topic. The purpose was to guide the students towards the appropriate accounting theory and principles and the way in which they could be applied to a particular



accounting transaction. The question was structured such that there is no right or wrong answer. The intent of the question design was to promote the understanding of accounting theory and its application to accounting practice. The limited information provided in the question allowed students to exercise their professional judgement when making their recommendations. The content of the essay should reflect the student's ability to structure an argument based on an understanding of the accounting theory and its application to the transaction. The final recommendations made by the student depended on how well the students applied the accounting theory to the transaction. The essays would be marked with no definitive answer in mind.

The accounting theory and definitions relevant to the accounting essay were covered in Units 1 and 2 of the lectures notes. Prior to the forum the presenters were provided with a copy of these lecture notes. The presenters were asked to confine their discussion to the accounting theory and regulations undertaken by first year accounting students. The timing of the forum was designed to complement and enhance the discussions undertaken in the tutorial programme concerning the essay topic.

The forum presenters were all senior members of the School of Accounting and Finance and all involved with financial rather than management accounting. In deciding on the presenters for the forum it was decided not to involve the subject lecturer or tutors. It was felt that the students might write the essay they thought the marker wanted rather than form their own recommendations based on an understanding of the accounting theory. The only stipulation for the presenters was that when discussing the essay topic they should not agree or form an opinion as to the preferred method of recording and reporting for the transaction. They were also asked not to proffer a preference when asked by the students at the end of the session.

The structure of the forum was to be informal. The original idea was to simulate a situation where accountants would be meeting to discuss the transaction. Ideally the students would feel encouraged to participate and contribute to the discussions. In first semester a seminar room was booked for the forum. The time of the forum required students to attend a class that was in addition to the normally time-tabled lectures and

tutorials. The room was designed to encourage greater participation of students, however, the additional class time discouraged a high attendance for the forum.

The forum in second semester was conducted in week three of the lecture programme after the introduction of appropriate accounting theory. The lecture time and place were chosen in response to the findings of the accounting forum piloted in 1st semester 2002 in an attempt to improve student attendance and participation. Whilst achieving the aim of increased student attendance the lecture time-slot presented another difficulty.

The problem that emerged in using the lecture theatre was that of room design. The lecture theatres are not conducive to the informal “chat” style of presentation appropriate to a forum. For this forum the presenters were required to stand at the front of the lecture theatre talking to each other about the essay transaction. This meant that students maintained their passive role as listeners to a lecture and were not encouraged students to participate in the discussion.

The forum was offered during the day lectures at the Footscray Park campus only. This proved to be the only time when all the presenters were available. The forum was videoed for later discussion in the tutorials, and for viewing by the Footscray Park night lectures and the Werribee campus lectures. The video was made available for students to use in their own time, although few students took advantage of this offer. The video’s main purpose was to disseminate information and little attention was paid to making the style and presentation interesting. This is in line with the skills of the lecturer operating the video. Some improvement in videoing skills might be appropriate.

Forum Evaluation

The purpose of the accounting forum was to introduce students to the accounting concepts and issues relating to their essay topic. It was expected that the forum would help the students to link the tutorial exercises on writing and the SLU workshops for the draft essays. The analysis will involve a comparison of essay results for students who were given an opportunity to attend an accounting forum with the essay results for



students who were not offered an accounting forum. The data comprises the essay results for three groups of students over two years

The forum evaluation involved standard descriptive statistics to describe and display the data collected from the student result sheets. The descriptive statistics indicate a normal distribution for both groups of students in terms of the marks received by students for the essay. The tables and histograms for the descriptive statistics are displayed in Appendix 1.

Test for Independent Samples

A t-test was completed on the results the students received on content and writing skills sections of the marking scheme. Table 1 shows that the two groups have similar distributions in terms of the marks received by the students, with no significant differences in the variances. The t-test results show the differences in the means are highly significant. The test indicates that the students that attended the accounting forum did not perform any better than the students not offered an accounting forum. Interestingly their performance in both writing skills and content was significantly worse than the students not offered the forum.

Table 1**Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
Marks for writing skills	Equal variances assumed	1.02	.31	6.60	589	.00
	Equal variances not assumed			6.57	421	.00
Marks for content	Equal variances assumed	1.25	.26	9.63	589	.00
	Equal variances not assumed			9.72	440	.00

Correlation

A test for correlation was completed between the marks received by each student for the content section of the marking scheme and the marks received for writing skills. The results in Table 2 show the correlation between marks for writing skills and content. The value of 0.52 show a moderately strong correlation. The correlation calculations indicate that students are likely to perform similarly in both tasks. That is, those students that perform well in the writing skills section are likely to perform well in the content section and vice versa.



Table 2

Correlations

		Marks for writing skills	Marks for content
Marks for writing skills	Pearson Correlation	1	.52**
	Sig. (2-tailed)	.	.00
	N	591	591
Marks for content	Pearson Correlation	.52**	1
	Sig. (2-tailed)	.00	.
	N	591	591

** . Correlation is significant at the 0.01 level (2-tailed).

This correlation was then applied to the separate groups with interesting results. When separated into groups the correlation strengthens slightly for the No forum group to 0.53 and weakens for the Forum group down to 0.43. This might indicate that the accounting forum had a slightly positive effect for some students but this was not universal.

Conclusion

An accounting forum was designed and developed by the School of Accounting and Finance to improve the writing skills of first year accounting students. The forum offered students an opportunity to hear a discussion of the content of their essay by senior accounting staff in the School. The accounting forum was designed to introduce the students to the theory relevant to the essay topic. The purpose was to guide the students towards the appropriate accounting theory and principles and the way in which they could be applied to a particular accounting transaction. The design and implementation of the forum was predicated on the assumption that students would perform better in the written task if provided with the appropriate guidance and resources.

The analysis of students' results for the essay task do not support this assumption. They suggest that participation in the forum has made no difference to the performance of students, as indicated by the results for their essay, and may, in fact, have had a negative effect. It may be that students perform better in their writing skills if they are left to sort



things out for themselves rather than participating in a structured environment such as the accounting forum.



Appendix 1

Descriptive Statistics

Table 3 shows the descriptive statistics for those students who attended the forum (N=382) and those who did not experience the forum (N=209). The range of marks suggest the two groups had similar characteristics with the No forum group marks ranging from 0 to 8.5; the Forum group 0 to 9 on writing skills and both ranging from 0 to 10 for content. Mean scores are higher for the no-forum group on both measures (Writing skills = 5.33 for no-forum and 4.49 for the forum group; Content = 6.07 against 4.44 for the forum group). Skewness and Kurtosis values fall within the range of ∓ 2 to assume normality of the data distribution.

Table 3

Descriptive Statistics

		Forum attendance			
		No Forum		Forum	
		Marks for writing skills	Marks for content	Marks for writing skills	Marks for content
N	Statistic	209	209	382	382
Minimum	Statistic	.00	.00	.00	.00
Maximum	Statistic	8.50	10.00	9.00	10.00
Mean	Statistic	5.33	6.07	4.49	4.44
Std. Deviation	Statistic	1.51	1.93	1.48	2.00
Skewness	Statistic	-.25	-.95	.06	-.18
	Std. Error	.17	.17	.12	.12
Kurtosis	Statistic	.27	1.31	.84	.03
	Std. Error	.33	.33	.25	.25

Histograms

Figure 1(a), (b), (c) and (d) show the histogram for each of the data distributions plotted with a normal curve. This further supports the view the data are normally distributed.

Figure 1(a)

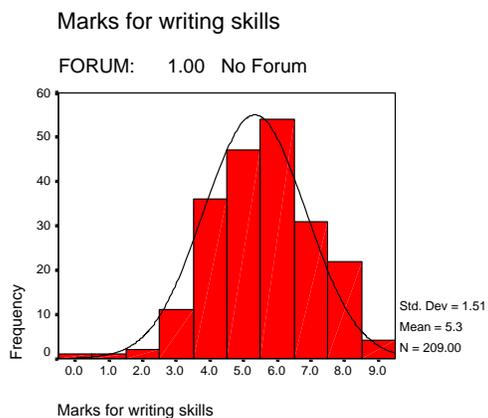


Figure 1(b)

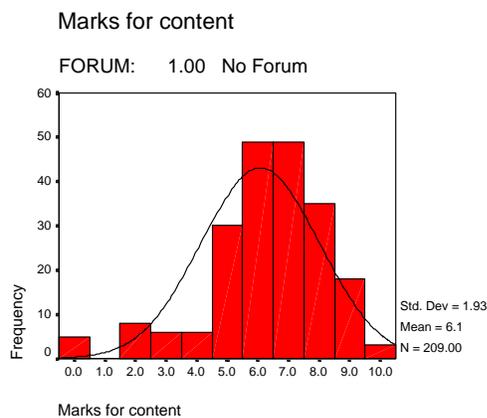


Figure 1(c)

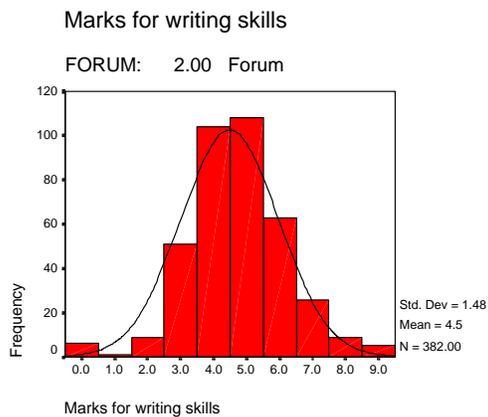
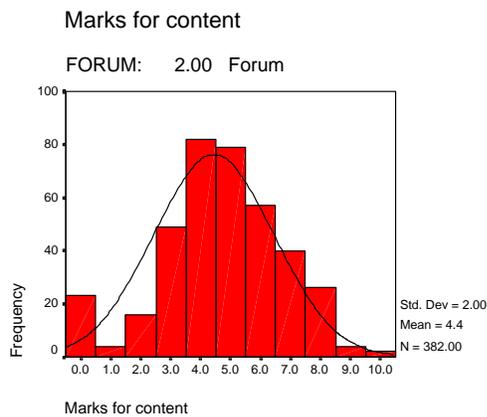


Figure 1(d)





P-P plots for normality

The P plots are shown in Figure 2(a) and (b). They also support the view that the data has a normal distribution for both groups of students.

Figure 2(a)

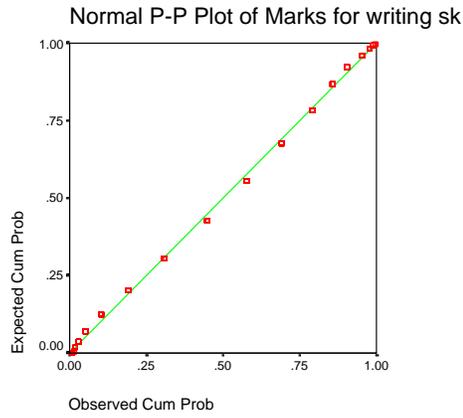
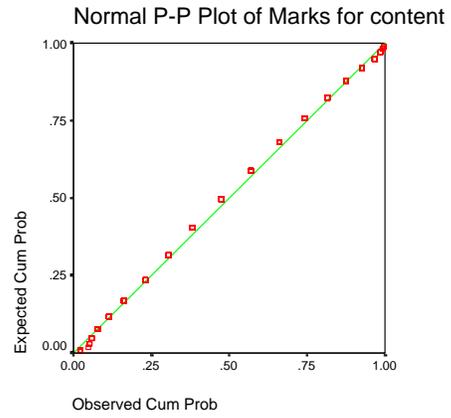


Figure 2(b)



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