

CHAPTER 1 ACCOUNTANTS AS COMMUNICATORS

Chapter Objectives

The objectives of this chapter are to

- Convince accounting students that communication skills are essential to the successful practice of accounting.
- Introduce the qualities of effective writing for business: coherence, clarity, and conciseness.
- Reassure students that they can become good writers.
- Show the interaction between writing, reading, listening, and speaking.
- Show how writing can help with problem solving.
- Introduce critical thinking skills.
- Show how ethical considerations may relate to accounting communication.

Teaching Tips

To reinforce the concepts covered in this chapter, you can

- Invite guest speakers to your class to discuss the importance of communication skills to an accounting career. Well-established, successful professionals would make good speakers, as would recent graduates of your school's accounting program.
- Collect articles and stories that relate the importance of effective communication to business. Anecdotes that you hear from people in practice, as well as published information, will emphasize to your students the importance of the communication skills they will be developing.

Writing is a means of mastering new concepts and defining material that is not yet clearly understood. To encourage your students to use writing in this way, try these activities:

- After you have assigned a portion of a chapter to your students to study, or after you have lectured on this material, ask the students to summarize the main ideas presented in the assigned material. They should be able to summarize each main idea in one or two clear, coherent sentences.

The first few times you assign this activity, have members of the class share what they have written. If students' summaries differ significantly, you may be able to generate a class discussion that will reach a consensus. As an alternative, you might have the students work on their summaries in groups of three or four students. Then a spokesperson for the group could present the summary to the class.

This activity will work for assigned material from *Effective Writing* or material from another textbook.

- If your students are having trouble understanding the assigned material, ask them to formulate questions that will pinpoint where they need help. These questions should force them to analyze the assigned material carefully; the questions will also suggest what you should emphasize in class.

Troubleshooting

You may encounter these potential problems with the material presented in this chapter:

- Some students may not want to believe that they will personally need good communication skills. We have heard this argument: “I don’t have to worry about how well a document is written; my secretary will take care of that.”

Hearing directly from practitioners of their own need for good communication skills should help students overcome this misconception.

- Some students may have considerable anxiety about their communication skills that you will want to help them overcome. Part I of this manual suggests ways to reassure students about their potential to become effective communicators.

Master To Use With This Chapter

Effective Writing for Accountants

Page 95

Answers to Exercises

Exercises 1–1 through 1–13

Self-explanatory—answers will vary.

CHAPTER 2 THE WRITING PROCESS: AN OVERVIEW

Chapter Objectives

The objectives of this chapter are to

- Teach the act of writing as a process, rather than a product.
- Show the value of planning a document before writing it, including critical thinking about the accounting issues.
- Stress the importance of writing that is appropriate for the reader.
- Present several techniques for generating and organizing ideas.

- Stress the importance of revision and proofreading.
- Suggest ways to overcome writing anxiety.

Teaching Tips

To reinforce the concepts covered in this chapter, you can

- Discuss with your class planning considerations for the papers you assign. After they have had a chance to study an assignment, you can lead them in a discussion of the paper's purpose and the needs and interests of the reader. You can also lead a discussion of how to think critically about the accounting issues.
- Demonstrate in class how brainstorming works. Suggest a topic, and then write the students' ideas on the board or an overhead transparency. Then show them how to evaluate the ideas generated and group them into a workable outline.
- Encourage your students to allow sufficient time for the writing process. Ask to see their working drafts several days before the final papers are due.
- Use peer reviews of the students' papers to foster students' editing and revision skills.
- Give students opportunities to write within a time constraint to help them cope with writing under pressure. Discussion questions on an exam provide excellent opportunities for them to practice. (Chapters 3 and 13 of *Effective Writing* discuss how to organize the answers to essay questions on both academic and professional exams.)

Troubleshooting

You may encounter these potential problems with the material presented in this chapter:

- The concept of reader analysis will likely be a novel idea for many students unless they have had previous courses in business communication or technical writing.

Discuss with the students the importance of targeting the document to the reader. For a given assignment, you can ask them to consider the reader's concerns, needs, expectations, technical knowledge of the topic, and familiarity with the situation of the case.

- Some students may not realize the importance of considering accounting issues from different points of view. They may believe that in order to be persuasive they should ignore possible solutions to accounting problems that differ from the solution they recommended.

You can remind them that they will gain credibility if they show that they have considered the pros and cons of different solutions.

- Some students resist budgeting enough time for the writing process; they leave the paper until the night before it's due.

If you check for working drafts several days before the papers are due, students will be forced to work on them early.

- A related problem is students' reluctance to devote enough time to proofreading and revision.

They will realize the value of careful revision and proofreading if you hold them accountable for the quality of their final drafts.

- The peer reviews can cause several potential problems:

1. The draft given to the reviewer doesn't represent the writer's best effort; instead, it's a rush job just to meet the requirements of the assignment.

Discuss with the students how they can benefit from the peer review if they give the reviewer a draft that represents their best work.

2. Reviewers are reluctant to give honest criticism.

Emphasize how an honest critique can help the writer submit a better paper (and get a higher grade).

3. Writers are defensive about the criticism they receive.

Remind the writers that they make the final decisions about their own papers; however, an open mind about the suggestions may

lead to a better paper.

Masters to Use with This Chapter

These masters will provide useful handouts or slides for teaching this chapter:

Effective Writing for Accountants	Page 95
The Writing Process	Page 96
Planning a Paper	Page 97
Audience Analysis	Page 98
Peer Review Process	Pages 109-113

Answers to Exercises

Exercise 2-1

1. Strengths:

- Refers to previous correspondence Proposes
- a specific solution to the problem

Weaknesses (in addition to obvious spelling typos and grammatical errors) include these:

- Lack of a date, specific name for correspondent
- Paragraph 1: Wordy; clichés
- Paragraph 2: Wordy; should specify main idea of letter; no need for apology.
- Paragraph 3: Inconsistencies of verb tenses, incoherent
- Paragraph 4: Obscure (inappropriate for audience)
- Paragraph 5: Self-important, irrelevant

- Paragraph 6: Incoherent. Recommendation should have appeared near the beginning of the letter.
- Paragraph 7: Out-of-date convention. Eliminate this paragraph.

2. A more effective version of the letter appears on the next page:

Wright and Wrong, Investment Counselors
123 Anystreet
Anytown, US 12345

November 10, 2014

Ms. Georgia Brumell
Corner Dress Shop
123 Anyother Street
Anytown, US 12345

Dear Ms. Brumell:

We have received your recent request for advice on your holdings in Nile Water Importers and Babble Interpreters. We recommend that you sell both companies.

We evaluated the possibility of selling your investment in Nile Water Importers and keeping

Babble Interpreters. However, selling only the one investment would likely cause a loss of \$5,500

to your portfolio, plus sales commissions. If you sell both companies, however, you will receive a \$4,400 capital gain from the profits from the sales, thus making this option the best decision.

If you would like to discuss this suggestion further, please give me a call at (800) 666-9999.

Sincerely,

M. Ostley Wrongh

M. Ostley Wrongh