

INSTRUCTOR'S MANUAL

EFFECTIVE WRITING: A Handbook for Accountants *Eleventh Edition*

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TABLE OF CONTENTS

PART I HELPING ACCOUNTING STUDENTS TO BECOME BETTER COMMUNICATORS 1

| | |
|---|----|
| Motivating Students to Write Well | 4 |
| Qualities of Effective Writing..... | 5 |
| Evaluating Students' Papers | 9 |
| Helping Students Improve | 13 |

PART II COMMUNICATION INSTRUCTION INTEGRATED INTO AN ACCOUNTING COURSE 17

| | |
|--|----|
| Writing Assignments | 19 |
| Oral Communication Skills | 22 |
| Interpersonal Skills | 23 |
| Assigning Chapters in <i>Effective Writing</i> | 25 |

PART III ACCOUNTING COMMUNICATION COURSES 27

| | |
|---|----|
| Planning the Course | 29 |
| Planning Classroom Activities..... | 29 |
| Inviting Guest Speakers to Your Class | 30 |
| Writing with Precision About Accounting | 30 |
| Course Outline | 31 |

PART IV CHAPTER COMMENTARIES 33

| | |
|--|----|
| Chapter 1 Accountants as Communicators | 35 |
| Chapter 2 The Writing Process: An Overview | 37 |
| Chapter 3 Coherent Writing: Organizing Business Documents | 43 |
| Chapter 4 A Sense of Style: Writing with Conciseness and Clarity | 47 |
| Chapter 5 Standard English: Grammar, Punctuation, and Spelling | 53 |
| Chapter 6 Format for Clarity: Document Design..... | 61 |
| Chapter 7 Thinking on the Job: Higher Order Thinking Skills..... | 63 |
| Chapter 8 Accounting Research..... | 65 |
| Chapter 9 Letters | 69 |

| | |
|---|----|
| Chapter 10 Memos and Briefing Documents..... | 73 |
| Chapter 11 Reports and Discussion Papers..... | 77 |
| Chapter 12 E-Communication and Social Media | 81 |
| Chapter 13 Writing for Exams: Professional Certification and Academic Exams . | 83 |
| Chapter 14 Writing for Employment: Résumés and Letters of Application..... | 85 |
| Chapter 15 Writing for Publication..... | 87 |
| Chapter 16 Oral Communication: Listing and Speaking | 89 |

PART V MASTERS FOR SLIDES AND HANDOUTS.....93

| | |
|--|-----|
| Effective Writing for Accountants..... | 95 |
| The Writing Process..... | 96 |
| Planning a Paper | 97 |
| Audience Analysis | 98 |
| Coherent Organization..... | 99 |
| Active and Passive Voice..... | 100 |
| Prepositional Phrases | 101 |
| Subjects and Verbs..... | 102 |
| Clear Pronoun Reference | 103 |
| Sample Memo | 104 |
| Sample Letter | 105 |
| Guidelines for Letters and Memos..... | 106 |
| Parts of a Formal Report | 108 |
| Peer Review Process—Directions | 109 |
| Peer Review—Letters, Memos, and Reports | 110 |
| Peer Review Summary..... | 112 |
| Evaluation—Peer Review Process..... | 113 |
| Paper Evaluation | 114 |
| Paper Evaluation | 115 |
| Instructor’s Checksheet: Criteria of Effective Writing | 116 |
| Paper Evaluation | 117 |
| Guidelines for E-mail..... | 118 |
| Oral Presentations: Preparation..... | 119 |
| Tips for Speakers | 120 |
| Oral Presentation—Evaluation | 121 |
| Oral Presentations—Peer Evaluation..... | 122 |
| Intermediate Accounting; Group Project | 123 |
| Team Evaluation Form | 125 |

To the users of this manual:

This manual was written for teachers who want to help their accounting students to become better communicators. As a supplement to *Effective Writing: A Handbook for Accountants*, 11th ed., it is intended for those who include a communication component in their accounting courses, as well as those who teach courses in accounting communication. It will also be helpful to instructors of business communication courses who teach sections geared for accounting students.

The manual is divided into four main parts:

- I. An introduction that should be useful for everyone. Included in Part I are such topics as how to motivate students and how to evaluate their writing.
- II. Approaches to teaching accounting communication: (1) Suggestions for accounting instructors who are integrating communication instruction into their accounting coursework, and (2) suggestions for teachers of accounting communication or business communication courses.
- III. Chapter commentaries, including teaching tips and solutions to exercises.
- IV. Masters for making handouts or slides.

The suggestions and materials in the manual come from our many years of experience teaching accounting students. We hope that you find the manual helpful as you encourage your students to improve their writing, speaking, and higher order thinking skills.

If you have any questions or suggestions, please let us know. You can reach us in care of Pearson Education, Inc.:

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If you would like to e-mail us directly, send your messages to the addresses below. We'd love to hear from you.

With all best wishes,

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PART I

HELPING ACCOUNTING STUDENTS TO BECOME BETTER COMMUNICATORS

- Motivating Students to Write Well
- Qualities of Effective Writing
- Evaluating Students' Papers
- Helping Students Improve

HELPING ACCOUNTING STUDENTS TO BECOME BETTER COMMUNICATORS

Accounting students need to be effective communicators if they are to succeed in their careers, yet many of them lack the communication skills they need. Our own classroom experiences have made us aware of their deficiencies, as have comments we hear from the professionals who hire them after graduation. Almost everyone in the field would agree that there is a need to help our students to become better communicators, especially better writers.

Some accounting instructors take on this task of teaching writing with reluctance. After all, the thinking goes, if other people did their jobs (especially English teachers), our students would already know how to write. Actually, research has shown that the causes of the poor writing skills we see are complex, and blaming any one group of people or any one institution oversimplifies the situation. (If we need scapegoats, television, video games, and social media are probably as good as any.) But whatever the causes of their poor writing, our students still need help, and they need it now.

Another way to look at this dilemma, however, is the unique opportunity we have to help accounting students to become better writers (and speakers) *about accounting*. Writing with precision and clarity about accounting topics can best be taught within the context of an accounting class, whether this class is a regular accounting course like principles or intermediate accounting, or a special course in communication for accounting students.

Teaching writing within an accounting context offers at least two important advantages. First, we can design our assignments so that students learn to write the kinds of documents they'll encounter in practice. They will thus gain practical experience and a chance to build usable, job-related skills.

The second advantage is that students are likely to find the writing assignments we give them meaningful, since they can see the connection between the assignments and job requirements. If they find the assignments relevant to future job success, they may be motivated to do their best work and to improve areas where they're weak.

This question of students' attitudes toward their writing deserves a closer look.

MOTIVATING STUDENTS TO WRITE WELL

If students are to improve their communication skills, they must be convinced that they will need these skills to succeed in their careers. Our first task, then, is to convince them that communication skills are indeed important.

There are several ways to convince them. The first chapter of *Effective Writing* discusses the importance of writing and other soft skills to the successful practice of accounting. We can reinforce what students read in *Effective Writing* by giving them opportunities to hear firsthand about the importance of writing skills on the job. We can share our own professional experiences, and we can invite speakers into the classroom to talk about the kinds of documents entry-level accountants are expected to write. Accountants in practice make good speakers, both recent graduates and well-established, successful professionals.

Even after students are convinced that they need to be good writers, however, there still may be other attitude problems we need to be aware of. Many students dislike writing, and they may even be afraid to write for fear of failure. These negative attitudes probably result from bad experiences they've had in other courses, especially courses where they've received too much negative feedback on their papers.

It is possible to help students overcome these self-defeating attitudes. One way is to recognize and reward what they do reasonably well, a strategy discussed in later sections of this manual. Another way to give them a better attitude about their writing is to stress two attributes of the writing they'll do in our courses:

- They'll be writing *about accounting*, which they both understand and find interesting. Papers written about accounting topics should be easier for them than, say, an analysis of a poem or a research paper for a history course. It's always easier to write on a subject we feel comfortable with.
- Documents written for business, such as memos and letters, should be both simple and direct. Many students will find this type of writing easier than the elaborate rhetorical styles encouraged in some disciplines.

Yet another way to overcome students' negative attitudes about writing is to emphasize positive rather than negative feedback on their writing. One approach is to give them either a good grade (perhaps a C or better) or no grade at all; papers receiving no grade are then revised until they merit a decent grade (perhaps up to a C). Later sections of this manual will discuss this strategy further.

In truth, many students are capable of writing better than they think they can, or than they are sometimes willing to show us. The key is motivating them to put out their best effort, instead of just the minimum needed to get by. They also must be willing to work hard to improve the areas where they are weak. We can motivate our students to improve their writing skills, then, by

convincing them that they need these skills for professional success, and by giving them the encouragement they need to overcome their anxieties.

Another way to motivate students is to assign papers that simulate the kinds of documents they will write on the job. The assignments in *Effective Writing* resemble writing done by accounting professionals, with some adjustment made for the technical mastery of the students. You may also want to design your own writing assignments to reinforce the concepts taught in accounting coursework. The next part of the manual provides suggestions on how to design your own assignments.

QUALITIES OF EFFECTIVE WRITING

If our students are to write effectively on the job, it makes sense that we stress the qualities of effective business writing in our assignments. Figure 1–1 in the text summarizes the qualities they should strive for in their writing; we should then stress these same criteria when we evaluate their papers.

Let's look at problems students may have incorporating these qualities into their writing and how we can evaluate papers based on these criteria.

1. *Content*: Be sure that the accounting content is correct and complete. Have you addressed all relevant accounting issues?

This criterion of effective writing means that the writer has fully analyzed the assignment and has met the requirements for content. There is often a strong correlation between a writer's understanding of accounting content and the effectiveness of the writing, but this relationship may not be apparent at first glance. In fact, a paper may be labeled as poorly written when the real problem is that the writer didn't understand the material being discussed. After all, no one can write clearly about a topic that he or she doesn't understand.

Unfortunately, many students try to disguise their lack of knowledge when they write. All too often they have learned through experience that the "shotgun approach" may work well on essay exams and other assigned writing projects. Using this approach, students will write sentences that vaguely address the issues in the assignment, inserting the correct buzzwords at regular intervals. This strategy may work if busy instructors don't have the time to read the students' responses carefully.

If we insist that students address the issues clearly and completely, our students will not only become better writers, but they'll also improve their mastery of the accounting concepts about which they are writing. The act of writing can show the writer (and the instructor) what is understood and what is still unclear.

2. *Critical Thinking*: Using higher order thinking skills, think carefully and critically about the issues with which you're dealing. Anticipate questions and objections your readers may raise.

As experienced accountants know, sometimes the solution to an accounting problem may not be immediately obvious. In fact, sometimes an accounting problem may have more than one plausible solution. These gray areas in accounting issues will challenge students to think critically.

Students looking for quick answers to accounting questions may not be prepared for the research and thinking necessary to evaluate alternative approaches. You can help them learn these skills by discussing complex cases in class, illustrating how the issues may be regarded from multiple perspectives. You might also have students discuss cases in small groups. Often different students will suggest several solutions to a problem. They will learn to think critically if they argue for and against the different solutions. The group might finally reach a consensus on the preferred solutions, or it might acknowledge that a good argument could be made for more than one approach.

Another problem may arise when students write memos, letters, or reports to a hypothetical client. Especially if their recommended solution will be controversial, they may not realize the importance of anticipating the client's questions and objections. Sometimes students believe they should provide only reasons for their recommended solution, but they should also acknowledge and respond to anticipated objections of the reader. Remind students that they will appear more credible if they show that they have researched the issues thoroughly, considered them from all perspectives, and thought carefully about the implications of the preferred solution.

Chapter 7 of the text will help students improve their higher order thinking skills.

3. *Appropriateness for Intended Audience*: Write the document with a particular reader in mind. Check that issues are discussed on a level that the reader can understand. For most documents, it's better to focus on practical, explicit advice related to the case you are discussing, rather than general accounting theory.

Unless they have had previous courses in business communication or technical writing, most students will never have thought about the importance of reader analysis. Rather, all their papers will be targeted to the course instructor as the primary reader. If they are to become effective writers, however, they need to think about the needs and interests of different readers and plan their papers accordingly. This criterion of effective writing is particularly important for accountants, since the readers they encounter have a wide variety of interests and expertise in accounting.

Once they start thinking about their readers' needs, most students can adjust the technical level and style of their documents so that they are appropriate. A bigger challenge for some of them is to write concrete advice for the situation identified in the assignment. The focus of their papers should be on practical, context-specific applications of accounting concepts, rather than abstract generalizations.