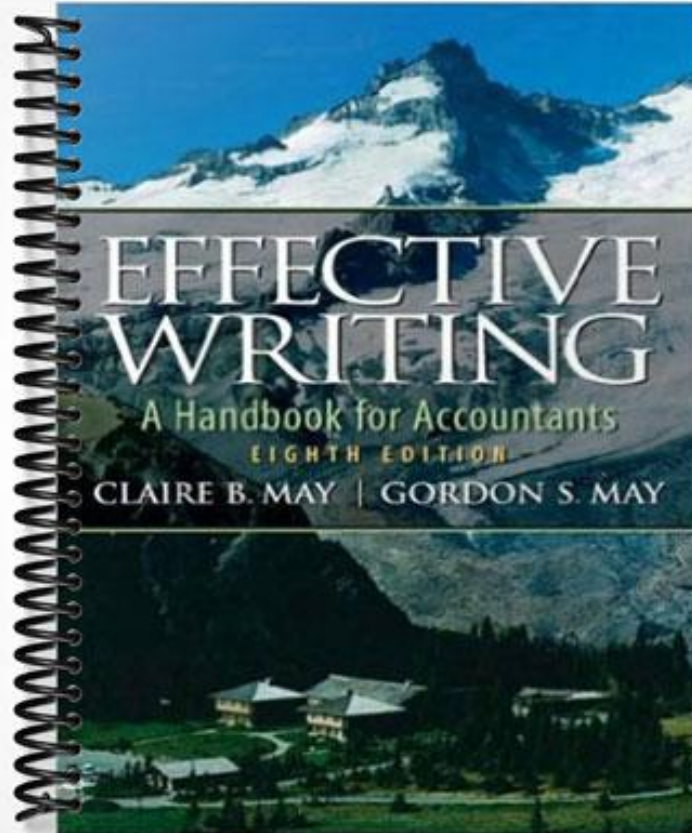


SOLUTIONS MANUAL



INSTRUCTOR'S MANUAL

EFFECTIVE WRITING: A Handbook for Accountants *Eighth Edition*

Claire B. May, Ph.D.

Gordon S. May, Ph.D., CPA
University of Georgia, Emeritus

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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*, 8th 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, slides, or overhead transparencies.

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 critical thinking skills.

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

Prentice Hall
Business Publishing Division – 4H-80
One Lake Street
Upper Saddle River, NJ 07458

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,

Claire B. May
Gordon S. May

c.may@mindspring.com
gmay@mindspring.com

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 and video games 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 investments, 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* contains a number of quotations from practicing accountants that attest to the increasing importance of good writing skills. We can reinforce what the 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 will provide 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 1–2 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.¹

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. *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. Studies have shown that writing about a concept is one way to increase understanding: the act of writing can show the writer (and the instructor) what is understood and what is still unclear.²

2. *Think carefully and critically about the issues with which you’re dealing. Anticipate questions and objections your readers may raise.*

¹The seven criteria in Figure 1–2 summarize the eighteen guidelines of effective writing in Chapters 1–6 of the text. The purpose of the expanded list is to take the students in some detail through the steps of the writing process.

²Lee Odell, “Process of Writing and the Process of Learning.” *College Composition and Communication*. (February 1980): 41-50.

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 with critical thinking skills.

3. *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.

4. *Write as concisely as possible, given the reader's needs and the issues to be addressed.*

Students may have a hard time believing that they will be rewarded for concise writing, because many of them have been taught in the past that longer papers get better grades. They are used to writing papers that must have a minimum number of pages in order to be acceptable, and many of them will pad their papers to get this minimum length. Of course, instructors who assign papers of a certain minimum length intend that the papers be thoroughly researched, in-depth discussions rather than hurried, superficial treatments. But the students often interpret this requirement to mean that more is better.

We may have better luck teaching our students to be concise if we require papers to be under a certain maximum length. Then they'll be forced to say what is really important without excess words, sentences, or pages.

5. *Develop a style that is clear and readable. Choose words that the reader will understand, and construct sentences that convey your meaning with precision and clarity.*

One way to help students write with clarity is to remind them that effective business writing is simple and direct: relatively short (but not choppy) sentences and word choices that are as familiar as possible, given the need to write with precision. This advice will help those students who believe that writing should be composed of long, complex sentences and esoteric vocabulary. It will also be a corrective for those older, more experienced students who have grown accustomed to the turgid prose style often called "officialese."

Harder to help is that small group of students whose writing is awkward or unclear because they lack an adequate vocabulary or other basic verbal skills. These are the students who don't handle language comfortably: word choices are not precise or idiomatic, and sentence structures are not clear and readable.

Causes of these problems are complex and vary from student to student. One possible cause might be that these students have not read sufficiently over their lifetimes and, thus, have not built up a fluency with the language.

We can't always identify the causes of students' serious verbal deficiencies but we can help them improve. We can give them opportunities to write as often as possible and show them the passages in their papers where they have not used the best word choices or where their sentence structures are awkward or hard to follow. Then we can ask them to revise the weak passages.

Fortunately, most students can learn to write with precision and clarity once they learn the criteria of effective business writing. What they need most is feedback on their writing and sufficient opportunities to write and revise.

6. *Structure the document so that it is coherent. The organization should be logical and the train of thought easy to follow. Summarize main ideas near the beginning of the document, and begin each paragraph with a topic sentence.*