Talking about Writing: Supporting In-Discipline Instructors by Using a Reflective Process to Implement Student-Centered Writing Assignments in Accounting

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Talking about Writing

Supporting In-Discipline Instructors by Using a Reflective Process to Implement Student-Centered Writing Assignments in Accounting

“Reflective processes involved in the creation, implementation, and assessment of writing plans can result in three areas of change: changes in attitudes about writing and writing instruction, changes in instructional methods and the language used in describing writing to students and colleagues, and changes in the rate at which student writing meets faculty expectations.”

-Pamela Flash (Founding Director of the Writing-Enriched Curriculum, U. of Minn.)

1. Prologue: Organize Your Affairs

1494. Italian monk Lucca Pacioli publishes his voluminous mathematical encyclopedia on a Gutenberg press. Embedded in his *Summa Arithmatica* is a 27-page treatise on bookkeeping. *On the Details of Reckonings and Their Recordings.*

Pacioli defined his renovating, Double-Entry accounting system plainly, "Nothing more than the expression in writing of the arrangement of affairs". Jane Gleeson-White explains Pacioli’s importance to modern accounting in her book *Double Entry* but what is also interesting, historically, is the archeological work of Denise Schmandt-Besserat who posits that accounting, originally a memory tool for keeping

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2 *Summa de arithmetica, geometria, proportioni et proportionalita*, by Luca Pacioli (1445-1509) published in 1494. This was the most comprehensive mathematical text of the time and one of the earliest printed mathematical works. It contained not only practical arithmetic, but also algebra, practical geometry and the first published treatment of double-entry bookkeeping.

track of trade and values, is the foundation of written language. Count the sheep, count the hay bales, count the Babylonian trades, note the exchange on a clay tablet and written language begins. Oversimplified, yes, but by the time we get to 1494, Pacioli's concept of accounting has fully subsumed writing as an integral part of the record keeping process.

Organize your affairs (numbers, values, concepts, ideas) then write them down.

A pointed suggestion for Venetian merchants and bookkeepers tracking their sprawling and sailing empire of coins but also, a pointed suggestion for 28 business students sitting in plastic chairs waiting on a sensible justification for ACCT 375 suddenly becoming a writing intensive class.

This is the romantic, historical connection between accounting and writing. The relevant, present-day connection can be traced to the machines. Robotic Process Automation (RPA) is a software that performs “routine business processes by mimicking the way that people interact with applications through a user interface and following simple rules to make decisions. Entire end-to-end processes can be performed by software robots with very little human interaction”. Our methods of

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5 “Tablet” is a curious pivot: clay, papyrus, vellum, paper, screen.

6 ACCT 375: Taxation and Business Decisions (WP1)

7 Deloitte Global RPA Survey (2018): 53% of reporting organizations currently use RPA. 78% of those expect to ‘significantly increase investment’ over the next 3 years. It is estimated that by 2024 RPA will be universally implemented across the industry.
interacting with numbers changes our relationship to language. Now machines can do the numbers and writers are needed to do what RPA and AI cannot.

In part, this is what brings writing instruction into the accounting classroom.

2. Culture Shift: Defining the Need for Writing in Accounting

On my first day in ACCT 375, I watched the majority of the students slump over when we explained the weight and importance of writing in the course. The In-Discipline Instructor (IDI)\(^8\) noted that accounting firms can buy a $25,000 machine to churn out the majority of tax returns. AI and Robotic Process Automation (RPA) can do the work of a hundred cubicles. Critical analysis and effective communication are the salient qualities of the new CPA. Yet still, I was the devil with a pencil. Why writing? Why here?

An intentional feedback loop is built into the College of Business and Economics (CBE) and, specifically, into the Accounting Department. Firms and business such as Moss Adams, Deloitte and Ernst and Young visit the CBE with table-posters, brochures and internship offers. There is a symbiosis between these two worlds, they are in constant communication. An advisory board, working in all ranges of the accounting

\(^8\) Here, the term In-Discipline-Instructor (IDI) is being used to efficiently identify the lead instructor. Embedding a writing instructor in a discipline-specific course like ACCT 375 requires a definition of roles. The IDI always retains their supervisory position in an embedded system like this. This is their class.
industry, has a rightful say in departmental conversations about the curriculum to ensure future graduates are prepared. The industry prunes this part of academia. So, Accounting students are motivated, they know they are earning a degree that leads directly to a job. All very practical.

It was the advisory board that noted: graduate’s writing skills are not meeting expectations. This feedback justified a comprehensive incorporation of writing into the discipline and across the curriculum. This feedback also showed that student’s needed more instructional support to become effective writers and the department needed to shift its messaging. Accountants are not just numbers-people. They’re critical thinkers who communicate technical information to a wide range of audiences. Rhetorical dexterity, by definition. These needs can serve as an entry point in defining what student-centered writing assignments mean in this discipline, to business writers, to future accountants.

So, standing in front of a room of restless students in ACCT 375, I opened the book, *Effective Writing: A Handbook for Accountants*, and read from page 1:

> "Accounting firms are on record as being dissatisfied with the communication skills of entry-level accountants. A high percentage of accounting firms report poor writing skills as a major reason for job terminations."

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It felt like I was delivering bad news, a heavy warning of trouble to come, but also with a tone of excitement, some reassurance that this is interesting and critical work. Creating student-centered assignments begins here, a transparent dialogue between the class and the instructor to show that their needs are actively being considered, that this work is not arbitrary, it directly couples to the work they'll do as professionals. Whether they believe it or not, a system of expectations already exists; the accounting major and the firms that will ultimately hire them are asking for more.

3. Incorporation: Writing as a Programmatic Skill

It's important to acknowledge and understand the culture and attitude of the discipline. Business writing is different than traditional, academic writing\(^\text{10}\). Writing in accounting, even more so. In some ways, the practical format of business writing makes instruction easier. Applicability and functionality help create a framework for students to engage with their own writing in a different way than they are used to. Applicability and functionality remove the ambiguity of ‘writing to show knowledge’.\(^\text{11}\)

This framework also helps focus our instruction by creating a natural set of learning

\(^{10}\) For a brief and succinct explanation of this, see *Differences Between Academic and Business Writing*, by Ron Severson (Management Faculty, Ret., U of Oregon)

\(^{11}\) Both instructor and student are responsible for this ambiguity. Students are rarely taught to write in situations other than an academic setting. Site-specific writing scenarios (such as a Tax Memo) require the use of techniques, both structural and linguistic, that they have not necessarily been exposed to. Instructors, for their part, are notoriously ambiguous when assigning a writing prompt. As Carter Daniel, the director of Business Communication at Rutgers Business School points out, “…most students write poorly because teachers aren’t clear about what they should be writing”
objectives based on real-world expectations. Write for real audiences whenever possible. This pragmatic base demystifies writing as a creative, have-it-or-not kind of magical gift. There can be a system to writing, it can be a linear and structured process with a practical and tangible purpose. And it can be learned.

Students need to learn to write for reasons other than to earn a grade and they need to actively engage with writing in a way that prepares them for their professional life. Designing a student-centered, writing-specific curriculum within the Accounting Department means, in part, assigning memos, proposals, and client-letters believing that “Such writing can motivate students by showing them the relevance of writing in the discipline beyond the confines of higher education...while preparing them for the public discourse they will be doing later”. Motivation is key. Only after students understand the value of this ‘culture shift’ will they fold writing skills into what they see as their professional development.

My job, as a writing instructor in the Accounting Department, is to adapt these real-time writing scenarios to a classroom pressed to the edge with discipline-specific content and rigor. The class wants to learn all of it, but I need to figure out how to center their needs by creating writing assignments that mimic the work they’ll be

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doing as professional accountants. And my time in ACCT 375 is limited, a ‘pilot’ program only lasts so long. If this writing in the discipline program is going to be sustainable, I need to work with the In-Discipline Instructor (IDI) to help them feel confident about their writing assignments, the scaffolding and sequence, ensuring each assignment is efficiently built and centered on the specific writing needs of the students. This is how our program can evolve and stretch into the future. But to be effective at supporting the IDI, I need to better understand the students.

The IDI explained that accounting students are linear, equation-based, goal-oriented thinkers. They'll scrape and fight for 1 point...out of 300. But more to it, they are eager to identify a system, a pattern. This is a useful foundational tendency that can transfer to writing logical, organized, and concise sentences, paragraphs, memos. Writing and numbers, an arrangement of affairs, a detail-oriented practice. Every word scrutinized, every phrase treated as an equation. Does it sound right when read aloud? Does it work, mechanically? Is it clear and easy to follow? Is there a logic to its system, the sentence, and the paragraph? The IDI reminded me to stay practical, that we need to frame the writing assignments as 'scenarios', to have the students write in-class as they would write if they were CPAs, same attention to detail, same accountability, same language...professional writing basics, I'm learning.
We outlined our intentions to the grumbling students in ACCT 375. Transparency being fundamental. Again, we said, “The CBE is experiencing a culture shift and it starts here, in this class.” Writing proficiency and critical thinking are vital skills for any new hire, plain and simple. This can be the motivation for learning, for expanding a skill set, for trusting the process as it unfolds in the class. I said it whenever I could, this is an ideal situation to practice writing, highly applicable and site specific. No attention to word count, no need to fluff your papers with redundancies to make sure you get an ‘A’. This is about concision, clarity, and accuracy, all the way through. I also reminded the class, consider your academic-writing habits, how you were taught to write in high school, how this might be different. We were working to bring the reflective process into the classroom. This is business writing. It’s different. Students could begin to think in new terms, writing can be transactional, a way to get things done, a way to respond to colleagues, not just a way to show the professor you did the reading. Hopefully everyone involved would start to think of writing as a craft they could work at, practice and hone.

It was crucial that the IDI and I both understood the literature, the rational, the pedagogical foundation of writing in the discipline. We started to realize, “Both sets of teachers can learn from the research and practice (pedagogical and otherwise) of
their respective counterparts to add value to professional education”. The reflective process is key to this transference, and it helps ensure we effectively implement a form of writing instruction that privileges inquiry-based-learning; process focused and collaborative and always, with real life application.

For our writing assignments to be effective at illustrating what professional writing looks like, students need a chance to write, share, revise, and write some more, and the instructor needs to acknowledge that everyone may be writing at a different skill level. My aim is to promote the idea that writing takes practice and that successful writing assignments must center on the specific needs of the students by affording them multiple opportunities to revise, to learn to be better editors, attentive readers...all while becoming familiar with these new writing scenarios. We can expect a student to write an essay on Adam Smith’s *Wealth of Nations* because they have seen and read plenty of similar documents, but we cannot expect them to successfully write a Tax Memo if they’ve never seen one before. Examples and techniques are vital to this process, the IDI and I kept coming back to this. We are developing a set of tools and strategies that can be adapted to a range of writing scenarios; sustainability wrapped around faculty autonomy. All of this can, hopefully,

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serve as a model for the IDI, to use on their own once I am no longer in the classroom.

4. Professional Development: Promoting a Reflective Process

Writing instruction takes money and time, both of which are limited. Large, programmatic change takes both, why not make small scale, ‘soft’ adjustments that support existing faculty, existing syllabi? If the College of Business and Education doesn’t have the money or interest to create a focused, business writing course to show students how to write in their discipline, let’s bring this form of writing instruction to the students…via IDIs. Maybe I’m a velvet monkey wrench\textsuperscript{14}, a soft tool to help IDIs become more proficient and confident at incorporating writing into their curricula.

When sitting down with faculty, I begin every conversation with the same question: show me what you already have, what you are already doing in your class…I bet we can work with that. As a writing instructor in Accounting, I am \textit{not} here to alter the focus of the curriculum, to disrupt the existing style and methodology set down by

\textsuperscript{14} A reference to, and appreciation of, \textit{The Velvet Monkey Wrench} by John Muir (structural engineer, not 19\textsuperscript{th} C. naturalist). Published in 1973, the book offered a systematic approach to reorganizing representational democracy in the United States. A wildly ambitious project. As a concept, I apply it here, very much appreciating the idea of incremental, systemic change done with sensitivity and a ‘soft touch’.
faculty. But I am here to adjust and clarify the scope of learning objectives around writing while implementing efficient, and pointed writing assignments. I wouldn't be here if these goals didn't already exist, nor would this work feel fruitful if there wasn't a degree of reciprocity built into the relationship between an IDI and the writing instructor. The Accounting faculty appreciate and recognize this cultural shift and support the work, but I will always be sensitive to the existing ethos of the IDI's classroom as we collaborate, believing, as David Russel notes, that departmental “faculty can learn to teach writing directly and supervise its practice and are, in one way, better prepared than [writing instructors] to facilitate situated learning”. The IDI knows their own field of writing better than I do, albeit often unreflectively. Creating writing intensive courses within the discipline, like ACCT 375, is an opportunity for all of us to practice the reflective process through collaborative planning and faculty development efforts. Again, sustainability wrapped around faculty autonomy.

An entry level question to the IDI is meant to foster a conversation that will develop student-centered writing assignments and get us thinking about how the reflective process can better serve our aims. What do we want accounting students to be proficient at? What are the learning objectives, with regards to writing, not just

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content? A natural ‘backwards by design’ approach. Start with what we want the students to be able to do and build backwards to align their work with that goal. I understand this approach, but how does the IDI see it?

This Writing-in-the-Discipline pilot program is supporting the students to be more effective writers, yes, but it is also supporting IDIs to be more proficient at creating and implementing writing assignments into their classes. In some ways, my work is to be a model for the IDI by leaning on writing-studies research and by drawing on my own experience teaching writing. While talking out loud about it all. I can help build our pedagogical foundation by pointing us to the literature of these particulars.

Nothing we are doing here is new. All of it has been done before, and it's documented. We need only follow a template. Maybe it can empower the IDI to know, for instance, that business schools across the country are adopting similar writing-in-the-discipline programs. One tax memo project at a time.¹⁶ Our conversations start to add up, and it’s clear, I need to make this backwards-by-design approach more salient, and I need to continue to encourage the IDI to clarify their learning objectives. The reflective process promotes sincere conversations about all of this; what works, what doesn’t, our ultimate aims, what we can assume about the students and what we cannot. Pamela Flash, founding director of the Writing Enriched

Curriculum program at the University of Minnesota asks, “Writers have long found that routine reflection upon their practices and products can increase senses of agency, intentionality, and rhetorical agility. Here working analogically, I ask whether routinized reflective dialogues—conducted by departmental faculty members about writing and writing instruction—can yield increased senses of pedagogic agency, intentionality, and agility”\textsuperscript{17}

I asked the IDI another series of pointed questions.

a) What are you tired of seeing in your student’s writing? What are common writing issues, to you? What do you want to see change and why?

b) What does success look like? Within the framework of this assignment, say? What would you like to see from your students writing at the end of the quarter? What do you want them to be ‘good’ at when they graduate?

This reverse engineering was helpful to identify learning objectives for the students, but it also generated new perspectives for the IDI. Instead of giving students a blank page and expecting them to know how to write a tax memo, we could give them

\textsuperscript{17} Flash, Pamela. \textit{Ibid.}
examples and techniques to help them dissect the ‘how’. The IDI started to reconsider; maybe we can’t assume that students know what we mean when we say, ‘weave the facts around the tax authority’? Again, the reflective process at work. The IDI shifted his own expectations. Maybe just ‘assigning writing’ isn’t enough? Maybe tactical, low stakes, process driven assignments could be more productive at familiarizing students with the new writing structures and scenarios found in the profession? All of this seemed constructive and incredibly encouraging. I think it was helpful to be a sounding board for the IDI’s thoughts on all of this, to participate in the reflective process. It felt like we were building in the right direction...towards what the student’s need.

5. Around the Table: Talking about Writing

Maybe writing instructors take it for granted that we are somewhat fluent in the pedagogical framework of what we do. Maybe accounting professors take it for granted that they are naturally organized, accurate and consistent. I can’t imagine a more useful paring of perspectives if we really want to help students become more effective, detail-oriented writers.

So, the IDI and I practiced talking. We listened and rambled. Who knew if he would understand what I was saying, who knew if I would understand him. We scribbled on
note pads and kept asking: but...what does this look like in the classroom, in real
time? How does this directly help writing-accountants? How do we justify the work,
connect it to a real-life scenario? There was genuine excitement: getting discipline-
specific-writing deeper into the classroom didn’t have to feel like a futile labor. Our
attitudes about writing instruction were changing.

It was clear that all aspects of teaching benefit from these conversations. As Pamela
Flash notes, how do you change what you never knew you knew? After a similar
conversation about writing instruction, an instructor goes on to say, “This is the first
time in my six years in this unit that our department has never had a discussion
about what we actually do as teachers, in the classroom, across our different
programs...we have never seen interest in this dimension of our work before”. True,
writing and content cannot really be separated.

I started to notice that this reflective process was allowing us to work backward and
forward, by design. We were asking: where are our students coming from and what do
they need to be good at, tomorrow? We were collectively articulating a skill set for
writing-accountants and clearly saying...this is what a professional writer knows how
to do, and this is how we can help our students do it. These conversations were

\[18 \text{ Flash, Pamela. } Ibid.\]
invigorating. Writing could be more than an assessment tool, more than an endpoint. It was a skill set for the students to practice. And it became clear to us…talking about writing benefits from the same repetition.

This may seem naïve, and I could be wrong, but maybe IDIs want reassurance that they have the tools and expertise to successfully teach writing, specifically, in their discipline? Academia seems to create siloed professors and the CBE is no different. Accounting is no different. We’ve made progress creating student-centered assignments because we choose to reach across and sit down together, to candidly talk about writing instruction, what works and what doesn’t. The IDI continually reminds me that these conversations don’t always happen between colleagues. To an in-discipline instructor, teaching writing equates to more work and so the conversations about writing are usually minimized. All the while, of course, everyone mumbles about the poor quality of student writing.

Efficiency is part of the game and grading is a perpetual concern, for everyone. By narrowing in on what students need to be skilled, professional writers, referring to writing-studies-research, and talking about it all as we go, faculty might spend less time grading papers and more time defining the learning objectives for their class and implementing assignments accordingly. For instance, inquiry-based learning allows the students more opportunities to learn from one another which can relieve,
slightly, the burden on the instructor. And, if the sequencing of an assignment is strategic, the amount of feedback needed from the instructor is mitigated. Writing instructors can help with this. We can facilitate these advances, and conversations between faculty can do the same.

6. Intertwining Words and Numbers: Building Trust

As we slowly create a culture where writing and accounting intertwine, I’m hoping IDIs gradually feel more proficient at aligning their learning objectives with correlating exercises, assignments, and workshops. Future accountants will be writing to get things done, to report tax options and findings to a supervisor, they’ll write client-letters explaining the technicalities of the issues without using overly technical terms, they’ll pound out memo after memo, email after email. This is what we prepare them to do.

Every student comes in with a different set of word skills, number skills, varied degrees of proficiency and confidence. Privileging the concept of practice, of process, gives each student some time to gain their necessary experience to meet the demands of these new writing situations. Building writing assignments based on real world scenarios instead of relying on traditional research papers offers the class valuable time to learn the structures and techniques of the writing they’ll be
expected to do as accountants while still encouraging critical thinking and contextual understanding...know-how.

Talking about writing, in the classroom, means that students sit around a table and read one another’s work, they revise and critique, they develop ideas, prune paragraphs. They learn from one another by seeing different ways of doing the same thing, by simply being exposed to more writing, to more examples. They learn to talk about writing because the instructor knows how to talk about writing. The language ‘used in describing writing and it’s process’ is changing, evolving. Everyone is prepping to be a future editor, reviewer, author...learning to work together in a safe and open environment.

7. Epilogue: Organize Your Affairs

So that efficiency wins, we conclude here: writing instruction in ACCT 375 is both a support for students and an illustrative model for the IDI. Students are practicing a defined skill set and learning to talk about writing. Faculty are, essentially, creating how-to-write-in-accounting- manuals and passing them back and forth over lunch.¹⁹ We are learning to teach writing, together. This is, in part, what defines professional

¹⁹ Julian Orr’s book *Talking About Machines* provides a clear example of how knowledge-sharing can happen when unfettered, colleague-driven conversations spontaneously emerge around a break table, for instance.
writing; collaboration is the norm. Why not start now by building a set of tenets, objectives, and aims then talking about how to get there?

Writing in the discipline is about organizing your affairs. Just make sure you do it concisely, with direct language. Avoid legalese. Don’t be lazy, think of the reader and don’t make them work to understand. Use bullet points if necessary. Brevity is great, but make sure it’s crystal clear. Know how use plain language. Put the most important information up front. Leave no room for ambiguity. This is the new accountant. “Nothing more than the expression in writing of the arrangement of affairs”. Our methods of interacting with numbers does change our relationship to language. So…we need to change how we teach and support that relationship.