A Business Communication Module for an MBA Managerial Accounting Course: A Teaching Note

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ABSTRACT This Teaching Note describes a two-hour-and-40-minute Business Communication module developed and used by the author over the past six years in an MBA Managerial Accounting course at a university in the USA. The module has two modest but important goals: to sensitize graduate accounting students to the importance of communication skills for professional success; and to provide students with a set of writing-improvement resources. The students' component of the module consists of a set of five readings and two learning resources. For teachers, a comprehensive set of PowerPoint slides is available from the author. The module is flexible in two respects: it can be used in graduate-level accounting courses other than Managerial Accounting; and a reduced version of in-class presentation time is possible by using only a sub-set of the PowerPoint slides, based on teacher preferences. Student responses to the module have been consistently positive and have supported continued use of the module into the future.

KEY WORDS: Business communication, writing and accounting, MBA-level accounting, writing skills, instructional/teaching resource

1. Introduction

The importance of developing student communication skills in graduate degree programmes, including business programmes, has been advanced for many years. This Teaching Note provides a detailed description of an in-class Business Communication module the author has developed and delivered to students in the MBA Managerial Accounting course which he teaches. The two-hour-and-40-minute module has two modest but important goals:
to convince students of the validity of devoting class time in a graduate accounting class
to the issue of communication skills, particularly the importance of written communica-
tion skills to professional success; and
• to provide students with resources (in the form of handouts) that they can use for refer-
ence purposes.

As preparation for the in-class session, students are assigned a set of five short readings. In
class, the teacher uses a comprehensive set of self-developed PowerPoint slides to deliver
the lecture. These slides can be used in graduate accounting courses other than Manage-
rial Accounting and can be amended or customized to meet differing educator objectives.
The module’s in-class presentation can be delivered by other accounting educators with a
modest level of preparation time.

The rest of this Teaching Note is organized as follows. In the next section, the issue
of the importance of communication skills to professional business practice is discussed
(albeit briefly), selected resources as reflected in the literature of accounting
education are referenced, and a personal statement regarding the involvement of the
author in the area of communication skills and accounting education is offered.
Next, the paper discusses the context for the module developed and used by the
author. This discussion is followed by a detailed description of the module. Sample
student feedback from the four most recent sections of the class taught by the author
is then presented. The paper concludes with a short summary. An appendix to the
paper contains a set of 50 multiple-choice items that teachers can use for assess-
ment/evaluation purposes.

2. Background

2.1. Importance of Developing Effective Communication Skills

Many studies have been undertaken and pronouncements made over the past 25 years or so
regarding the competencies needed for professional success in business and accounting. In
summarizing this work as it relates to accounting, the Pathways Commission (2012a,
pp. 131–132) recently stated:

Accountants (today) typically hold vital positions of trust with professional responsibilities to
both internal and external users. Fulfilling those responsibilities requires technical compet-
ency and professional integrity. Competence entails more than technical knowledge. To be
competent, an accountant must possess both technical knowledge and professional skills,
such as the ability to apply knowledge in making reasoned judgments and to communicate
effectively. (Emphasis added)

An online supplement (Pathways Commission, 2012b) to the Pathways Commission
Report provides a summary of ‘competencies needed by future accountants’, based on
an analysis of 27 sources. In this supplement, individual competencies are classified
into three broad groups:

• Technical Knowledge, which includes five broad areas (Operational/Management
Accounting, Financial Accounting and Reporting, etc.);
• Professional Skills, which includes eight broad areas (Communication/Collaboration,
Leadership Skills, etc.); and
• Professional Integrity/Ethics includes five areas (Ethical Reasoning and Judgment, Pro-
fessional and Legal Responsibilities, etc.).
It is interesting to note that, among the 18 broad areas, the two most-cited are ‘Communication/Collaboration’ and ‘Behaviour/Attitude Consistent with Core Values’. Each of these areas was cited in 11 of the 27 studied sources. ‘Oral and Written Communication Skills’ was the most highly-cited competency within the ‘Communication/Collaboration’ area, with nine of 27 citations.

Conrad and Newberry (2012, p. 112) assert that ‘despite academia’s best efforts there still remains a gap in communication skills desired by business practitioners and those delivered by new graduates’. The authors reference a study undertaken in the USA by the National Commission on Writing (NCW) (2004), which indicates that:

- a majority of respondent organizations assess writing skills when considering hiring and promotion decisions;
- writing skills of recent graduates are generally considered unsatisfactory; and
- writing skills are essential for those seeking managerial and promotion opportunities.

Thus, on the basis of many studies and pronouncements, and as summarized in the Pathways Commission Report (2012b) and in the report prepared by the NCW (2004), devoting class time in accounting courses can be viewed a priori as a legitimate endeavour, the ultimate objective of which is to add to the professional skill set needed by future business professionals.

2.2. Selected Resources and Approaches: Accounting Education

Ballantine and Larres (2009) provide evidence regarding the perceived effectiveness of cooperative learning (relative to simple group learning) in terms of developing both interpersonal and communication skills. Matherly and Burney (2009) present an intervention that can be used to improve the writing skills of accounting students. Their intervention builds on three primary approaches: peer evaluation (students evaluate the writing of fellow students), repetition (i.e. repeated effort), and task-relevant topics. Craig and McKinney (2010) describe a semester-long programme that focuses on improving the following writing skills of accounting students: organization, grammar, style, professional writing, and case writing. Data obtained from a quasi-experimental design suggests that these writing interventions can improve accounting students’ writing skills. Krom and Williams (2011) discuss the use of creative writing, in the form of three modes of storytelling (fairy tales, fables, and poetry), in Introductory Accounting courses. The authors discuss the application of these writing methods as an innovative way to enhance and assess student learning in accounting, as well as being a mechanism for improving student writing skills.

Each of the four publications described above provides a different method for integrating writing skills into the accounting curriculum. Three of the papers (Matherly and Burney [2009]; Craig and McKinney [2010]; Krom and Williams [2011]) present evidence regarding writing-skill improvement, while the fourth (Ballantine and Larres [2009]) provides evidence in the form of student perceptions. All four papers focus on undergraduate accounting education. In contrast, the present paper focuses on graduate-level accounting education.

2.3. Personal Reflection

From time to time, I have been queried as to what motivated my interest in and commitment to developing the writing skills of the students I teach, particularly graduate business students.
My interest in this area goes back to my initial faculty appointment at Rider College (now Rider University). I was one of several faculty members from the business school who participated in a college-wide ‘writing-across-the-curriculum’ programme. In the summer following this programme, I continued my involvement in the area through an appointment as a faculty fellow at a summer writing institute hosted by Rutgers University in the USA.

Very soon into my tenure as a full-time faculty member teaching accounting, I realized that, by and large, accounting educators in the USA were doing an excellent job in terms of conveying technical knowledge to students. Lacking, however, was attention to the development of professional (or ‘soft’) skills, such as writing. I made a personal commitment to do something to address this issue. Over the years, I have maintained an active publishing interest in the area, an interest that was sparked initially by my experience at Rider College and then reignited during my tenure as editor of *Issues in Accounting Education*.

3. **The Context: MBA Managerial Accounting**

The instructional resource described in this paper was developed for use in the *Managerial Accounting* course required of all students in the MBA programme at the author’s institution. The class meets one night per week over a 16-week term; each meeting is two hours and 40 minutes. The vast majority of students in the programme are part-time students. As indicated by information presented in Table 1, in addition to technical knowledge in the field of management accounting, my course embraces learning objectives related to ethics/social responsibility, communication skills development, and the honing of spreadsheet skills.

4. **Materials**

An excerpt from the instructor’s spring 2013 syllabus for the course pertaining to the communication skills module is presented in Table 2. The five assigned readings are posted to the Blackboard site designated for the course and are therefore readily accessible by students. In addition, two ‘resource’ files are posted to the site. As indicated in the syllabus excerpt presented in Table 1, students are encouraged to use these resources in the present course, in other courses in the MBA programme, and in their day-to-day business writing.

For presenting the module in class, I use a set of self-constructed *PowerPoint* slides, available on request. Students do not receive these slides prior to class; however, the slides are made available to interested students after the presentation. The slides are divided into four parts, as follows.

1. *Introduction/Motivation/Justification: A Stakeholder Perspective* (slides 3 to 33). These slides address the issue of why development of communication skills matters for MBA students and why addressing this topic is a legitimate educational objective for a graduate-level ‘accounting’ course.
2. *Gap Analysis: How Are Educational Institutions Doing?* (slides 34 to 42, inclusive). These slides cover a single issue: whether there is an ability-expectations gap in the market regarding the communication skills of new hires.
3. *Writing-Related Resources* (slides 43 to 49). These slides first sensitize students to what businesses and educational institutions are doing to address the communication skills gap identified in part two of the presentation. The slides then provide an overview of the two writing-related resources (Word documents) I make available to my students. These slides conclude with reference to the work of Oppenheimer (2006) regarding the relationship between writing style and perceived intelligence.
Table 1. Learning objectives from MBA Managerial Accounting syllabus (ACC6902: Management Accounting Systems).

**Educational Objectives**

In addition to technical knowledge of managerial accounting, this course embraces the following educational objectives:

*Communication Skills*: Successful businesspeople possess strong communication skills. Thus, a goal of this course is to help hone these skills. I do this by:

1. Delivering to you a class lecture on ‘Improving Business Communication Skills’. As part of this lecture I will be posting to Blackboard five short background readings and two learning resource files (‘tips’ for improving business writing). You are encouraged to use these resources in this course, in other courses in your MBA programme, and in your day-to-day business writing.
2. Providing some open-ended questions and short-essay questions on the in-class exams.

*Computer Skills*: As noted above, each week you will use Excel to complete one or more homework assignments. In addition, I’ve developed two instructional cases for this course, each of which has a heavy Excel component.

- The first case deals with the topic of cost estimation and has an extensive tutorial regarding the use of Excel for estimating and interpreting both linear and non-linear cost functions.
- The second case focuses on the development of a short-term profit-planning (i.e. cost-volume-profit, or CVP) model for a non-manufacturing business.

In short, weekly assignments plus coverage of the above two educational cases together should help hone your Excel skills.

*Ethics and Social Responsibility*: We will cover, as part of text Chapter 9 (‘Behavioral and Organisational Issues in Management Accounting and Control Systems’), the IMA’s *Code of Professional Conduct*, the WCBA *Code of Conduct*, and various ISO standards that relate to the management of environmental performance.

4. **Sample Grammatical Issue: The Problem of Faulty Modifiers** (slides 50 to 75). These slides are offered as a comprehensive set of examples of one of the 10 items discussed in the ‘10 tips’ writing resource: the problem of ‘faulty modifiers’ (i.e. misplaced and dangling modifiers).

A detailed lesson plan based on the full set of slides is provided in Appendix A. This plan reflects the full complement of materials used by the author in a two-hour-and-40-minute session. Instructors can adapt the slides to fit their needs and preferences. The author has prepared a supplementary set of PowerPoint slides (available, on request) that provide additional examples of the grammar lesson covered in Part Four. Examples from this second set of slides can be used in lieu of, or in addition to, the slides contained in the primary deck. The author also has prepared slides covering grammar topics other than faulty modifiers, which also are available on request. In addition, instructors may want to have students use the general guidelines presented in Gallo (2006) to rate the instructor’s in-class presentation.

5. **Student Feedback**

A short evaluation form developed by the author can capture student perceptions regarding the value of the presentation. The survey instrument consists of five closed-end questions,
to which students respond using a five-point Likert-type scale (1 = ‘Strongly agree’ ... 5 = ‘Strongly disagree’). The survey also asks the following two open-ended questions: What did you like most about the communication skills presentation? What, if anything, did you dislike about the presentation? Students are asked to respond anonymously to the survey.\textsuperscript{11}

5.1. Closed-end Questions

Survey results for the five closed-end questions from the four most recent sections of the course taught by the author are reported in Table 3. As can be seen, student responses to the survey instrument indicate that they saw value in the module, that they agreed that it was appropriate to devote class time in an ‘accounting’ class to the material covered in the module, and that they recommended the continued use of the module in future offerings of the course.

5.2. Open-ended Responses

Across the four sections of the course (n = 64), 27 students offered comments on the two open-ended questions on the survey instrument. In this combined sample, there was only a single comment that could be construed as being negative:

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Table 2. Communication skills module: excerpt from MBA Managerial Accounting syllabus (spring 2013).

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Learning resources/materials</th>
<th>Other</th>
</tr>
</thead>
</table>
                                      | 3. Associated Press (AP), ‘Business Schools Take Aim at Bad Writing’ (5 December, 2006)  
                                      | Resources for improving your writing: 1. ‘Ten Tips for Improving Business Writing’ (Word document)  
                                      | 2. Excerpts from ‘SEC Plain English Writing Handout’ (Word document)  
                                      | Instructor-prepared PowerPoint slides (in-class presentation by the instructor)  |

Note: SEC, Securities and Exchange Commission.
Table 3. Student survey results (closed-end questions; scale: 1 = ‘Strongly agree’, 5 = ‘Strongly disagree’).

<table>
<thead>
<tr>
<th>Panel</th>
<th>Question</th>
<th>Mean</th>
<th>Median</th>
<th>% 1 or 2</th>
<th>% 4 or 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>The communication skills module provided information that is likely to be useful for my professional career.</td>
<td>1.53</td>
<td>2.00</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>The communication skills module represented a good use of class time.</td>
<td>1.31</td>
<td>1.00</td>
<td>93</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>I found little incremental value in the assigned readings and in-class discussion (PowerPoint slides).</td>
<td>4.51</td>
<td>5.00</td>
<td>0</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>It was appropriate to devote accounting class time to covering the module.</td>
<td>1.40</td>
<td>1.00</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>I recommend continued use of the communication skills module in this course.</td>
<td>1.20</td>
<td>1.00</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>B</td>
<td>The communication skills module provided information that is likely to be useful for my professional career.</td>
<td>1.33</td>
<td>1.00</td>
<td>100%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>The communication skills module represented a good use of class time.</td>
<td>1.42</td>
<td>1.00</td>
<td>100%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>I found little incremental value in the assigned readings and in-class discussion (PowerPoint slides).</td>
<td>4.67</td>
<td>5.00</td>
<td>0%</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>It was appropriate to devote accounting class time to covering the module.</td>
<td>1.17</td>
<td>1.00</td>
<td>100%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>I recommend continued use of the communication skills module in this course.</td>
<td>1.17</td>
<td>1.00</td>
<td>100%</td>
<td>0%</td>
</tr>
<tr>
<td>C</td>
<td>The communication skills module provided information that is likely to be useful for my professional career.</td>
<td>1.76</td>
<td>2.00</td>
<td>82.5%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>The communication skills module represented a good use of class time.</td>
<td>1.65</td>
<td>2.00</td>
<td>94.1%</td>
<td>5.9%</td>
</tr>
<tr>
<td></td>
<td>I found little incremental value in the assigned readings and in-class discussion (PowerPoint slides).</td>
<td>4.47</td>
<td>4.00</td>
<td>0.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td></td>
<td>It was appropriate to devote accounting class time to covering the module.</td>
<td>1.47</td>
<td>1.00</td>
<td>100.0%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>I recommend continued use of the communication skills module in this course.</td>
<td>1.18</td>
<td>1.00</td>
<td>100.0%</td>
<td>0%</td>
</tr>
<tr>
<td>D</td>
<td>The communication skills module provided information that is likely to be useful for my professional career.</td>
<td>1.67</td>
<td>2.00</td>
<td>90.5%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>The communication skills module represented a good use of class time.</td>
<td>1.76</td>
<td>2.00</td>
<td>85.7%</td>
<td>4.8%</td>
</tr>
<tr>
<td></td>
<td>I found little incremental value in the assigned readings and in-class discussion (PowerPoint slides).</td>
<td>4.38</td>
<td>4.00</td>
<td>0.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td></td>
<td>It was appropriate to devote accounting class time to covering the module.</td>
<td>1.57</td>
<td>1.00</td>
<td>100.0%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>I recommend continued use of the communication skills module in this course.</td>
<td>1.29</td>
<td>1.00</td>
<td>100.0%</td>
<td>0%</td>
</tr>
</tbody>
</table>
I took this course to learn about managerial accounting (which I don’t know), not writing (which I do know).

The following comments are representative of the positive comments received.

It is refreshing to see that the professor cares more broadly about our education – beyond the subject matter at hand. I thought the communication module was very helpful.

Very convincing presentation. As a result of this presentation I’ve made a commitment to improve my writing skills.

I have an engineering background. I know I have certain deficiencies, including the area of writing ability. I entered the MBA program to address those deficiencies. Thank you for the module you’ve developed.

I wish other profs were as broad-minded and helpful in terms of skills and abilities beyond technical knowledge.

Your materials have convinced me of the need to hone my writing skills, as part of my professional development. Prior to your lecture, I thought the subject would be boring. It definitely was not! I enjoyed the presentation/discussion in class.

Thank you for taking the time to put together this lecture! It is greatly appreciated. I have an engineering background and your presentation is making me think about some ‘gaps’ in my education – gaps that I’ll likely have to address (or that I should address). Thumbs up!

6. Assessment/Evaluation

When providing instruction on ‘soft skills’ such as writing skills, teachers commonly must grapple with the question of whether and how to assess the material covered in the module. Without assessment, it can be maintained, students will not take the material seriously and, as important, the instructor has no direct evidence as to whether related educational goals have been realized.

The author is of two minds regarding this issue, at least as it pertains to the module discussed in this paper. On the one hand, there is validity to the argument that some students would take the material more seriously if it were ‘covered in the exam’. On the other hand, over the past few years only a distinct minority of MBA students have asked that the module content be included on the course final exam.

After experimenting with the module for a number of years, I have decided not to test my students for material covered in this module for two reasons:

- the module is used within a graduate-level course offered as part of a professional degree programme (MBA). The presumption is that a majority of (though certainly not all) students will be inherently motivated to take seriously and use the material supplied to them; and
- as noted above, one of the primary goals of the module is to sensitize students to the importance of writing to their professional careers. The author is satisfied that the post-presentation survey administered to students provides sufficient feedback in this regard.

For teachers who, as a follow-up to the module, would like to include some test-related items on an in-class exam, Appendix B offers some relevant examples, all of which are in multiple-choice format. Alternatively, these items could be used informally to test student knowledge, either before the module, after the module, or both. For those
programmes seeking accreditation (or reaffirmation of accreditation) the use of these items may be particularly useful.\(^{13}\)

7. **Summary**

Communication skills development continues to be a key professional learning objective in professional business education, including accounting. This Teaching Note provides a detailed discussion and overview of a discrete business communication module in an MBA Managerial Accounting course. Student materials consist of seven files: five short readings (principally from the *Wall Street Journal*) regarding the importance of communication skills to professional success; and two resource files (which students are encouraged to use both in the course at hand, in other MBA-level courses, and in their professional lives). The comprehensive set of *PowerPoint* slides used as the basis for the author’s in-class presentation is available for use by other teachers. These slides are divided roughly into four parts: introduction/motivation; the expectations gap (‘how are we, as educational institutions, doing in terms of developing the communication skills of our students?’); institutional and business responses to the problem; and an in-depth exploration of the problem of ‘faulty modifiers’. The *PowerPoint* slides are flexible and allow either for a reduced-time presentation or coverage of additional topics, based on the preference of the teacher. Two sets of supplementary slides are available from the author: the first contains additional examples of ‘faulty modifiers’; the second addresses some additional writing-related problems. The module discussed in this paper has been used successfully by the author in an MBA Managerial Accounting course, but the material in the module can be used in other graduate accounting courses as well; it is not managerial accounting-specific.

**Acknowledgements**

The author thanks the guest editors (F. Elizabeth Gray and Lynn Hamilton) and the reviewers for their helpful (and supportive) comments, which improved both the content and flow of this manuscript. My special thanks, too, to Professor Joe DaCrema for our many chats, for his patience with me as I gained a renewed appreciation for the value of business communication skills, and for our earlier collaborations.

**Notes**

\(^1\) These slides are available on request from the author.

\(^2\) The Pathways Commission on Accounting Higher Education (www.pathwayscommission.org) was created by the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA) in the USA to study the future structure of higher education for the accounting profession.

\(^3\) The author reviewed writing-related articles published the past five years in *Accounting Education: an international journal*, *Issues in Accounting Education*, and the *Journal of Accounting Education*.

\(^4\) In Exhibit 1 (p. 397) the authors present what they call ‘Minimum Writing Rules’, a handout which they provide to students at the beginning of the semester. These ‘writing rules’ are similar to those covered in my in-class presentation, either in the *PowerPoint* slides themselves or in the two learning resource files provided to students.

\(^5\) The authors report (p. 258) that they chose this set of five writing competencies to address writing-related problems that they had observed in their accounting students over many years. Specific problem areas identified by the authors include: verb/subject agreement; confusion over the use of definite and indefinite articles, possessive case, and singular versus plural nouns; poor spelling; inattention to structure, argument
development, and paragraphing; and the use of inappropriate or imprecise words. The items in my own presentation cover many of the same topics as those listed by Craig and McKinney (2010).

Papers in this regard include: Stout and Wygal (1989), Stout and Hoff (1989/90), Stout, Wygal and Hoff (1990), Stout, Sumutka and Wygal (1991), Stout and DaCrema (2004), and Stout and DaCrema (2005).

During the three-year term of my editorship, Joe DaCrema, who had recently retired as an English professor from Villanova University, served as my administrative assistant. This close association rekindled my interest in the area of communication skills and accounting education. As indicated by the acknowledgment included at the end of this paper, I am very grateful to Professor DaCrema for his valuable insights, guidance, and motivation.

An additional resource that can be used as a resource/handout to students – in particular, accounting students – is the article by Danziger (1997).

These slides present various grammatical errors and corrections. As noted by an anonymous reviewer, ‘teaching students by showing them slide after slide of all the mistakes they can make is not conducive to helping them learn to write well’. That reviewer points to Elbow (1998) and the work of Rose cited therein. The main argument here, as encapsulated by Elbow (1998, p. xix), is that ‘getting rid of badness (in writing) doesn’t lead to excellence’. Thus, a cautionary note needs to be raised in terms of the pedagogical practice embodied in the supplementary set of PowerPoint slides. The author maintains, however, that within the context in which he has used these slides, they have been well received by students. Further, this approach is, to varying degrees, used in popular writing handbooks (e.g. Alred, Brusaw and Oliu, 2000; Hult and Huckin, 2008). A recent book by Yagoda (2013), an obvious counter view to Zinsser (2006), provides support for this pedagogical approach. Yagoda’s primary message is the need to teach individuals how not to write bad (or badly) and that the practice of ‘directing students to the appropriate entry in the book [. . .] may actually help them learn what they are doing wrong and how to address the issue’ (p. 4).

On occasion, I use Gallo (2006) as a means for allaying student fears regarding the process (or ‘journey’) of developing communication skills, including presentation skills. After going through this assigned reading quickly, I ask students for honest feedback regarding my own presentation that evening. The goal is to reinforce in the minds of students that all of us make mistakes. Put another way, this is an attempt on my part to better connect with the students and to put a ‘human face’ on the presentation.

Completed questionnaires are collected each term by the instructor’s graduate assistant and returned to the instructor after the conclusion of the semester.

The evidence presented in Table 3 is indirect in the sense that it reflects student perceptions, not actual performance.

Note that the items included in Appendix B cover issues beyond the topic of faulty modifiers. These additional issues are addressed in the two hand-out resources made available to students. Also, several of the writing-related issues addressed in Appendix B are covered in the set of supplementary PowerPoint slides referred to in Section 4.

The following ranking results can be conveyed to students: 2003 – Wharton School, University of Pennsylvania; Dartmouth College; University of Michigan; and Northwestern University; 2004 – University of Michigan; Carnegie Mellon University; Dartmouth College; Wharton School, University of Pennsylvania; 2005 – Dartmouth College; University of Michigan; Carnegie Mellon University; and Northwestern University; 2006 – University of Michigan; Dartmouth College; Carnegie Mellon University; and Columbia University; 2007 – Dartmouth College; University of California, Berkeley; Columbia University; and Massachusetts Institute of Technology.

Frecka and Reckers (2010) surveyed practising auditors (n > 500) regarding the relevance of knowledge and skills needed in practice. In terms of required skills, ‘high importance was attached to five (of the seven listed) skills, with critical thinking and problem analysis topping the list [. . .] followed closely by report writing and written communication’ (p. 224). In terms of which of 21 listed knowledge and skills areas respondents thought should receive increased attention in the curriculum, ‘report writing/written communication skills’ garnered the number one spot.

Bui and Porter (2010) provide survey results from students, employers, and accounting faculty members from a single university in New Zealand regarding the skills that accounting graduates should possess. All of the employer interviewees considered communication skills (oral, written, and interpersonal) to be essential (emphasis added). Chaffey, Van Peerseem and Low (2011, p. 165) provide survey evidence – obtained from 130 practising auditors in New Zealand – that ‘the most preferred and agreed (audit) skill is [. . .] communication (ability)’. Even among (additional) ‘disciplinary knowledge to which future auditors should be exposed’, communication placed second – out of eight areas – in terms of perceived importance (p. 172). Finally, Crawford, Helliar and Monk (2011, p. 116) present survey responses from 124 UK academics and 321 practising chartered accountants regarding the importance of ‘16 generic
skills that may be important to the accounting and auditing profession. Academic respondents indicated that analytical skills and written communication skills are the most important generic skills. Practitioner respondents ‘thought that all 16 skills were important, but a ranking of their importance showed that analytical skills, presentation skills, and written communication skills were the most important’ (p. 129).

Dangling modifiers can be thought of as ‘would-be’ modifiers in the sense that they don’t technically modify anything in a sentence. ‘Passing the building, the vandalism became visible’ and ‘Although intact, graffiti covered every inch of walls and windows’ are examples. By contrast a misplaced modifier falls in the wrong place in a sentence. ‘He served steak to the men on paper plates’ and ‘According to police, many dogs are killed by automobiles and trucks roaming unleashed’ are examples.

A supplemental PowerPoint file containing additional examples, most taken from recent issues of the Wall Street Journal, is available, on request, from the author.

References


Appendix A. Recommended Four-Part Lesson Plan (In-Class Use of PowerPoint Slides)

Part One. Introduction/Motivation/Justification: A Stakeholders’ Approach

I generally begin the two-hour-and-40-minute presentation by discussing with students the importance of communication skills, and in particular writing skills, to my own work, as an author, textbook writer and editor. My intention here is to establish in the minds of my students the connection between such skills and professional success. I then tell students that most individuals are not innately gifted writers (or oral communicators). For most individuals, improvements in communication skills come with practice and dedicated effort. I then recount for my students the history of my involvement in the area of communication skills and accounting. I do this principally to convey to students my sincere (and continuing) interest in this area as well as my sincere interest in the professional success of my students. I typically conclude my introduction by making a simple statement: If, in fact, communication skills are important for success in business and that a gap between demonstrated and desired ability is observed, then I as an educator would be remiss in my duties if I did not help address this issue in the courses I teach. I then transition to the set of PowerPoint slides, which are used as explained below.

After the title slide, I present slide 2, which contains the goals of my presentation. I then use slides 3–34 to make the argument that (a) communication skills development is important to students’ professional development, and (b) that it is appropriate to devote time in an MBA ‘accounting’ class to the development of these skills. In short, these slides contain both an introduction to and motivation for my communication presentation. The general approach is to present evidence from stakeholders, including practitioners and recruiters. Put another way, I allow the underlying rationale for the presentation to be delivered by someone other than myself. (This point is made cogently on slide 3.) Experience suggests that the slides devoted to this task are effective in terms of the above two
arguments. Graduate students seem to react well to the evidentiary support contained in the slides.

Slide 4, which is hidden and therefore meant only for the instructor, provides an overview of the evidence presented in the slides comprising the rest of part one; the four items listed on the slide in red represent four of the five required readings for class (see Table 2). Slides 5–18 provide information regarding factors used by national recruiters in the USA to assess the quality of MBA programmes and their graduates. This information was, until 2007, presented annually in the *Wall Street Journal’s Ranking of MBA Programs*. While this information is no longer reported by the *WSJ*, students realize that the message from earlier rankings (and referenced in the *PowerPoint* slides) is compelling and not likely to be obsolete or irrelevant.\(^{14}\) Slides 19 and 20 provide some interesting information regarding a study conducted in the USA by Wake Forest University (Wayne Calloway School of Business and Accountancy, 2004) regarding recruiters’ (i.e. stakeholders’) perceptions of undergraduate business schools and students. This study provides confirmatory evidence regarding the importance of communication skills, as seen through the eyes of national recruiters.

Slides 21–25 attempt to get students to think about the cost of the problem of poor communication skills, as viewed by ‘corporate America’. The example offered on slide 23 is designed as an attention-getter for students. In some sense, this example is more powerful than the ranking-criteria results presented earlier in the deck: the comment is meant to bring the discussion down to a more personal level.

Slides 26–32, inclusive, relate to a recent article in accounting education (Milliron, 2012) that presents survey evidence regarding the relative importance of technical knowledge (i.e. subject matter) versus professional (or generic) skills. Though limited to responses from accounting practitioners, the data make a compelling case for devoting class time in an ‘accounting’ course to the issue of communication skills. This summary point for part one of the presentation is conveyed in slide 33.

*Part Two. The Expectations Gap: How Are We Doing?*

The purpose of slides 34–45, inclusive, is two-fold:

- to provide evidence regarding the existence of an expectations gap (i.e. gap between demonstrated and desired characteristics of entry-level hires in terms of communication skills ability); and
- to preview what selected educational institutions in the USA are doing to address this expectations-gap problem.

This two-fold purpose is listed on slide 34.

Slides 35 and 36 provide relevant quotations from the 2004 report by the US National Commission on Writing. Together, these slides raise the issue of the existence of the above-referenced expectations gap. Slides 37 and 38 provide evidence regarding the relative importance of communication skills versus technical knowledge, in the form of survey responses obtained from accounting alumni; another stakeholder group. Though related specifically to accounting graduates from a single programme in New Zealand, the message reflected in slide 38 is very powerful, particularly for MBA students: many of such students may have formed the impression that accountants are individuals who deal principally with ‘numbers’ and ‘quantitative stuff’. Slide 38 is designed to dispel this notion. Should the instructor desire, this slide can be supplemented by referencing...
and discussing with students a portion of the survey results from Master of Accountancy
students in the USA, as reported in Frecka and Reckers (2010).15

Slides 39 and 40 continue the argument by presenting direct evidence of an ability-
expectations gap: what businesses value (or desire) versus what they are receiving in
terms of communication skills demonstrated by new hires. Data in this regard were
obtained from a sample of accounting practitioners outside the USA. Teachers who at
this point feel the need to supplement the gap-analysis results presented on these two
slides can consult any of the following references: Bui and Porter (2010), Chaffey, Van
Peursem and Low (2011), or Crawford, Helliar and Monk (2011).16 Instructors of
courses offered specifically for accounting majors, including those outside the USA,
may find these alternative references of particular interest.

Slide 41 contains a statement regarding the relative importance of grammatical issues,
based on survey responses obtained in Ulrich, Mchenzi and Blouch (2003). This slide pro-
vides a springboard to part four of the slides: dealing with the grammatical issue of ‘faulty
modifiers’. The quotation reflected in slide 42 is used to close part two of the presentation.

**Part Three. Writing-Related Resources**

By way of introduction to part three of the presentation, slide 43 is used to pose three ques-
tions that are designed to have students think about the (or a) solution to the problem ident-
ified in part two of the presentation. Slides 44 and 45 are meant to expose students to recent
initiatives, at both the corporate level and by a handful of premier MBA programmes in the
USA, associated with the problem. At this point I generally pause and ask, rhetorically,
whether the students now feel it is appropriate to devote time in their MBA programme
to the issue of communication skills development. More specifically, I ask them
whether in the accounting course they are taking it is appropriate to devote class time
to this subject.

Assuming a positive response to the question raised above, I then go on to slide 46, on
which I list the two resources (‘takeaways’) that I make available to students as part of the
presentation. As a follow-up to slide 46, the instructor can use slides 47 and 48 to raise yet
another potential benefit of writing ability and professional success. Specifically, these two
slides relate to the psychological studies by Oppenheimer (2006), who provides exper-
imental evidence that writing style (which is, at least partially, under the control of the
individual) is related to perceptions formed regarding the intelligence of the individual.
Slide 49 concludes part three of the slides by providing an overview of the 10 topics
covered in *Ten Tips for Improving Business Writing*, the second of two resources made
available to students. The term ‘Faulty Modifiers’ is highlighted on this slide because
this is the subject of part four of the slides, as explained below.

**Part Four. Identifying and Dealing with the Problem of ‘Faulty Modifiers’**

Slides 50–75 address a grammatical problem that is a personal favourite of the author: the
problem of *faulty modifiers* (both ‘dangling modifiers’ and ‘misplaced modifiers’).17,18
These slides contain many examples, across various media, collected by the author over
the past 10 years. Some of the examples are humorous; some are more serious. The
primary point of these examples is two-fold:

- the problem of faulty modifiers is, unfortunately, a pervasive one; and
- these problems are typically easy to remedy: much of the task is associated with the
  ability to spot these grammatical errors.
The volume and diversity of examples given in these slides should be beneficial in this regard. If there is a time constraint, the instructor is free to use a reduced number of these examples.

Appendix B. Sample Assessment Questions (Answers Listed in Bold-face Type)*

1. The CFO, as well as the VP of Operations and the VP of Marketing, ____ chiefly responsible for the progress we’ve made thus far this year.
   A  is
   B  are

2. Neither the CEO nor the CFO ____ willing to attest the most recent set of financial statements.
   A  was
   B  were

3. Neither the CFO nor his subordinates ____ willing to attest to the financial statements.
   A  was
   B  were

4. _______ some pretty good reasons for embracing a just-in-time (JIT) philosophy.
   A  They’re
   B  There are
   C  There’s

5. _____ the two budget reports you requested, sir.
   A  Here’s
   B  Here are
   C  Here is

6. There ____, as best as I can tell – and others have confirmed this – two glaring errors in her final report.
   A  are
   B  is

7. ‘Wearing a broad smile, he applauded the speaker, who offered an intelligent solution to the problem before us’. The preceding sentence is:
   A  grammatically incorrect, because ____________________________
   B  grammatically correct

8. ‘Rolling down the highway, the bus had to swerve to avoid what could have been a horrible accident’. The preceding sentence is:
   A  grammatically incorrect, because ____________________________
   B  grammatically correct

9. The Empire State Building _____________ is 1,454 feet high.
   A  that is at Fifth and 34th
   B  , which is at Fifth and 34th,

10. Assume that Mary had but one son, Michael. Complete the following: ‘Mary’s ________ made dinner for us’.
    A  son, Michael,
    B  son Michael

11. Our high school ______ often told us: the __________ way to a virtuous life is to follow your ________________.
    A  principal, principle, principles
    B  principal, principal, principles
    C  principle, principal, principals
    D  principal, principal, principles
12. The plant controller ________ her on her ability to reduce the ________ of inventory items.
   A complimented, complement
   B complimented, compliment
   C complemented, complement
   D complemented, compliment

13. The United States ______ fifty states.
   A comprises
   B is comprised of
   C consists of
   D both (A) and (C) are correct

   A is comprised of
   B consists of
   C comprises
   D both (B) and (C) are correct

15. To ______ real change in the company, we’ve concluded that the whole board needs to be replaced.
   A effect
   B affect

16. The termites had a startling ______ on the piano.
   A effect
   B affect

17. This chicken dish is __________.
   A well-done
   B well done

18. Our former CFO was a __________ individual.
   A strong willed
   B strong-willed

19. The fine suit that I am wearing came from ________ finest men’s shop.
   A Arkansas’
   B Arkansas’s

20. The ________ rest room was recently renovated.
   A womans
   B womens’
   C women’s

21. After the successful IPO, the company was able to provide all ___ employees some needed time off.
   A its
   B it’s

22. To better accommodate the needs of working parents, the company provided a ______ play area near the cafeteria.
   A childrens’
   B children’s

23. I really believed the company CEO when she said the ______ first priority was for them to ensure a safe and pleasant working environment for all employees.
   A managers
   B manager’s
   C managers’
24. The draft copy of the employment contract was, oddly enough, vague regarding ____ effective date.
   A  it’s
   B  its

25. Our team of internal auditors _____ at creating value-added reports on a timely basis.
   A  excels
   B  excel

26. Floodwaters during the recent hurricane damaged three buildings. Consequently, all the _____ records were lost.
   A  buildings’
   B  building’s
   C  Neither is correct

27. Pressure exerted by management _____ the morale of employees.
   A  affects
   B  effects

28. Recent scientific evidence suggests that cinnamon has a positive _____ on blood cholesterol levels.
   A  affect
   B  effect

29. One of the few things I recall from my statistics class is the admonition that correlation does not imply a cause and _____ relationship.
   A  affect
   B  effect

30. The auditor asked Jeff and ____ to provide additional support for the adjusting journal entries in question.
   A  me
   B  I

31. Ramone, our supervisor, was checking whether Jeff, Nadeem, and _____ had completed and turned in our travel-expense reports.
   A  I
   B  me

32. Please forward the signed contract to Harry and ____.
   A  I
   B  me

33. Maria was the _____ author of the report.
   A  principal
   B  principle

34. That Marsha was a woman of _____ was beyond dispute.
   A  principal
   B  principle

35. The recent reaccreditation was a special source of pride for the school’s _____.
   A  principal
   B  principle

36. Areas _____ are designated as ‘contaminated’ are to be avoided at all cost.
   A  that
   B  which

37. The GAAS Guide is a comprehensive reference _____ can be consulted as we develop our audit plan.
   A  that
   B  which
38. The new software provides detailed student reports, _____ students can access almost effortlessly.
   A that
   B which

39. It seemed as if the CFO only hesitantly solicited _____ advice.
   A their
   B they’re
   C there

40. Marketers, I thought! It seems as if _____ always trying to purchase things we don’t need with money we don’t have!
   A they’re
   B there
   C their

41. A consensus had not yet been reached _____ the four internal auditors.
   A among
   B between

42. The recount confirmed that Jane, in fact, received 25 _____ votes than the winning opponent.
   A less
   B fewer

43. ‘After overeating, the hammock looked pretty good to Archie’. This is an example of which of the following grammatical problems?
   A comma splice
   B run-on sentence
   C faulty modifier
   D restrictive vs. non-restrictive clauses

44. We were surprised to learn that the ________ producer of apples in the USA is New York.
   A second-largest
   B second largest

45. Many cancer treatments are, unfortunately, ________.
   A nausea inducing
   B nausea-inducing

46. Both of the following sentences are valid, though they differ in meaning: ‘The charts drawn by hand were hard to read’. ‘The charts, drawn by hand, were hard to read’. The grammatical issue associated with these sentences is:
   A use of comma splices
   B restrictive vs. non-restrictive clauses/modifiers
   C run-on sentences
   D active vs. passive voice

47. ‘The wife believes she sees a living figure behind the wallpaper in the story by Charlotte Perkins Gilman, which adds to her sense of entrapment’. This construction:
   A is grammatically correct
   B reflects the problem of a misplaced modifier
   C illustrates the problem of a comma splice
   D illustrates the difference between restrictive and non-restrictive clauses

48. ‘Our cleanup crew found a container behind the building that was leaking toxic wastes’. This construction:
   A Is grammatically correct
   B reflects the problem of a misplaced modifier
49. ‘Marsha and her crew served dinner to the visitors standing around the room on flimsy paper plates’. This construction:
   A is grammatically correct
   B reflects the problem of a misplaced modifier
   C illustrates the problem of a comma splice
   D illustrates the problem of active vs. passive voice
   E can be corrected through the use of a compound adjective or a restrictive clause

50. ‘The newly hired research assistant, unfamiliar with chimpanzees, was surprised when they undermined the experimental results’. This construction:
   A is grammatically correct
   B reflects the problem of a misplaced modifier
   C illustrates the problem of a comma splice
   D illustrates the problem of active vs. passive voice
   E can be corrected through the use of a compound adjective or a restrictive clause