

INFORMING BUSINESS STUDENTS OF CAREER OPTIONS IN ACCOUNTING BY APPLYING THE "WRITING-ACROSS-THE-CURRICULUM" CONCEPT

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OVERVIEW AND BACKGROUND

Students are demonstrating an increased interest in the accounting major. After the scandals involving Enron Corporation, WorldCom, Qwest, and others, accounting is looking sexy as a career choice. According to the Job Outlook 2005 Survey [3], accounting is now the number one major on college campuses. Hiring demands by recruiters driven by the Sarbanes Oxley Act of 2002 are outstripping supply. Accordingly, efforts are still necessary to attract top students to the major and the profession. Students choosing a non-accounting career path viewed the accounting profession as dull and boring [2] and accounting as a major seems to be too limited. Negative, narrow and stereotypical attitudes exist. People desirous of interesting careers were looking elsewhere [4]. Although hiring is booming and enrollments are soaring, complacency in recruitment and career advisement for accounting students should not be allowed to set in. We cannot forget that not all accounting graduates will choose public accounting as a career.

Educational efforts must include information about accounting career options, and an emphasis on advisement needs to be incorporated into accounting courses. These aspects of teaching should not be discounted. For example, the Accounting Education Change Commission's (AECC) Issues Statement No. 4 provides that students should obtain information about career opportunities and the job search. In Position Statement No. 1, it further offers that faculty should communicate knowledge about accounting careers to their students [1]. Also, AECC Issues Statement No. 5 includes guidance and advising as characteristics of effective teaching.

PURPOSE

This paper offers a review of the Writing-Across-the-Curriculum (WAC) Concept and how to use it to incorporate accounting major recruitment and career advisement into a principles of accounting course. A research assignment on career opportunities in accounting is the mechanism to accomplish the goals.

THE "WRITING-ACROSS-THE CURRICULUM" CONCEPT

The approach to convey career opportunities in accounting should be active. That is, rather than using the traditional lecture, active learning processes should be employed to enhance learning [8]. The 1989 "White Paper" challenged accounting educators to use teaching methods that encourage students to learn by doing – incorporating writing assignments as important, accepted, and natural parts of accounting.

Using the writing process as a learning pedagogy enhances knowledge and organizational skills. It makes knowledge and thought more personal and helps establish an ownership of ideas [6]. Accordingly, WAC offers a positive approach to integrating accounting career options into introductory accounting courses.

WAC is merely an approach that accomplishes multiple educational objectives: students begin to understand the writing process, learn the content required of the assignment, and produce a written product. Also, as Ashbaugh, Johnstone, and Warfield [5] demonstrate, a WAC initiative can successfully improve the writing skills of students.

ASSIGNMENT STRUCTURE

To attain the ultimate goal of career knowledge enhancement, a “Careers Day” is included in the principles of accounting course class schedule and syllabus. Student assignments prior to this class meeting can include textbook material and additional handout material related to careers, e.g. AICPA, IMA, and State Board of Accountancy sources.

The class meeting begins with a free write for five minutes. Students are required to list as many different career areas and jobs that exist for accountants. After five minutes, students are selected to offer samples of what they have written, and the instructor writes on the blackboard. While students are responding, the instructor is categorizing the responses into categories. For example, categories such as government, industry, education, and public accounting can be listed. Once a satisfactory listing is completed, then students are asked about the attributes of the various jobs. For example, pay, hours, overtime pay, benefits, collecting letters (CPA, CMA, CFE, CFA, CISA, etc.) are discussed. The requirements and advantages to each set of letters can be discussed. At the conclusion of this part of “Careers Day,” students receive the writing/research assignment. During the class, a brief explanation of the assignment follows, and an emphasis on the importance of understanding one’s audience in written communications occurs.

The writing-assignment instructions should provide sufficient information for the student to identify the topic, the background, and the audience of the communication. The content of the instructions made the assignments more realistic in nature. Ingram and Frazier [7] stress that written assignments should be "real-life like" as opposed to an artificial classroom task. By adjusting background design, teachers can expose students to styles of communication that they are likely to experience in their careers (e.g., interoffice memos, client correspondence, or research memorandums). The present assignment is to write a letter from a professional’s viewpoint to a student who has little understanding of the accounting profession.

Identification of the audience provides greater clarity of purpose in the assignment. It allows the student to determine the appropriate tone of the paper and sets parameters for the use and explanation of technical language. By writing to an audience other than the instructor, students begin to see that effective communication is audience-dependent. Also, the students begin to observe that the responsibility for communication rests with the writer, not the audience. The simulated, real-life nature of the WAC-process assignments can further enhance the relationship of the assignments to the topics covered in the course. The writing assignments are integrated with the material being studied and provide a vehicle to learn and master the subject. Accordingly, students are writing-to-learn and learning-to-write simultaneously. The present assignment provides an incentive to take the written assignment more seriously, because it gets to the heart of what the first survey course is about.

CONCLUSION

More accounting students are needed to produce sufficient numbers of graduates who possess solid accounting knowledge, strong communication and analytical skills, and capabilities demanded by employers. Accordingly, accounting programs must place more emphasis on career alternatives and

recruitment while providing opportunities for students to enhance the demanded critical skills. This paper discussed how written assignments are integrated into existing accounting principles courses. Goals include the creation of an atmosphere that enhances the writing process and contributes to high-quality communications while providing students the opportunity to learn more about the accounting profession and career options. The use of a career research project using the WAC Concept is an excellent vehicle in support of those goals.

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