

The Use Of Article Summaries In Accounting Courses: Improving Students' Reading Comprehension, Learning, Thinking, And Communication Skills

Edwin R. Etter, University of Illinois at Springfield, USA
Barbara W. Ross, Eastern Michigan University, USA

ABSTRACT

This paper describes the use of article summaries in accounting courses. Article summaries promote active learning. They assist students in improving their reading comprehension, learning, thinking, and written communication skills. We provide a template for the writing assignments, a grading rubric, and a list of accounting related periodicals for various accounting courses. We also suggest strategies for administering and grading the assignments to minimize the workload for instructors.

Keywords: Article Summary; Writing Assignment; Accounting Courses

INTRODUCTION

Reading comprehension, comprehensive and critical thinking, and written communication are universally accepted as essential skills for accounting professionals. Accountants also need to keep abreast and informed of current concepts, procedures, issues, and events in the accounting profession and the business community, and develop the abilities to become independent, affective, cognitive, and life-long learners. Article summary assignments are an effective way to assist students in any type and level of accounting course in developing the crucial skills and requisites listed above.

This paper discusses our use of article summaries in accounting courses. In these assignments, students are required to summarize articles from an accounting-related journal or magazine and then express their opinion on what they have read.

BENEFITS OF ARTICLE SUMMARIES

Article summaries promote active learning, a pedagogical approach that actively involves and engages students in their own education. Assignments using the active learning approach empower students to take a greater degree of responsibility for their learning. Brickner and Etter (2008) argue that the use of active learning benefits students by promoting a greater interest in the subject matter, while enhancing intrinsic learning satisfaction, increasing understanding and retention of course material, developing the desire and ability to become life-long learners, all the while improving communication, problem solving, and critical thinking skills. Furthermore, Silberman (1996, pp. ix-x) maintains that when students engage in active learning, their ability to apply the course material is far greater than when only passive learning is involved.

As a form of active learning, article summaries meaningfully involve students in the learning process. Drenk (1982) contends that in writing assignments students employ “higher-level cognitive skills, the so-called thinking skills described by Bloom (1956).” Drenk further notes that students generate individual responses to writing assignments and “exercise higher-level intellectual skills and abilities, such as comprehension, application, analysis, synthesis, and evaluation.” Article summaries require students to be actively engaged in order to

understand what they have read, to formulate their thoughts, and to construct appropriate sentences and paragraphs that accurately convey their ideas.

We have found that article summaries improve students' reading comprehension, learning, thinking, and written communication skills. Many college students are poor readers who are unfamiliar with a significant number of the issues, concepts, procedures, and technology used in the accounting profession. Exposure to professional articles gives students practice and experience in reading professional accounting literature even as it familiarizes them with the particulars listed above and helps them understand the methods of inquiry, analysis, and argumentation professional accountants use. In our assignment, we give students a list of 20 to 25 articles to choose from and require them to write summaries of five of them over the course of the semester. The assignment's structure allows students to choose the articles that they are most interested in reading. Bean (2001, p. 139) notes that students' reading comprehension increases when students read articles with subject matter that they are interested in. Also, summarizing the articles further increases students' comprehension and leads to greater retention of the material read.

Article summaries also promote independent, affective, and cognitive learning. Students discover new information on their own when they prepare summaries individually, independent of the instructor and other class members. Affective learning seeks to build an awareness and growth in attitudes, emotions, and feelings. Article summaries foster affective learning and intellectual growth by requiring students to connect their learning to their own experiences by examining their beliefs, preferences, and attitudes regarding current issues and events. They are forced to consider alternative or sometimes opposing viewpoints with which they may be unfamiliar. In addition, article summaries encourage cognitive learning. In articulating in writing their thoughts and opinions on what they have read, students learn to analyze the information presented and apply it to new situations.

Students are unlikely to succeed in their professional careers if they do not stay current on the issues, events, and practices impacting the accounting profession. Article summaries encourage life-long learning in students by demonstrating that problems, procedures, and technology associated with the accounting profession constantly change, and that an accountant's learning will need to continue long after his/her classroom days are over. Through article summaries students engage in the process of inquiry and active learning even as they are introduced to professional accounting journals and magazines, and develop the appreciation, habit, and ability to critically read these publications in order to stay abreast of recent accounting developments and add to their accounting knowledge.

Article summary assignments also help students develop their comprehensive and critical thinking skills. After they have read the article, students need first to consider the entire article and determine its hierarchical structure by separating the main ideas from the supporting details. Next they consider the evidence and points of view presented by the authors and ask themselves: Is the evidence offered sufficient? Does it support the arguments made by the authors? Are the authors' claims reasonable or unreasonable; are they true, partly true, or false? Have the authors biased their paper through their own selectivity of information, emphasis, and/or writing style? Next students have to develop, organize, and clarify their thoughts and opinions. Finally, through written communication, they must effectively and concisely communicate their thoughts and opinions to their audience.

The process of writing thus requires students to externalize their thinking process. While assignments in a quantitative subject, like accounting, usually have a right or a wrong answer, in this assignment students frequently have to look at issues from a different perspective and articulate in writing ideas that differ from their own. In doing so, they begin to realize that many accounting issues and problems do not have a correct or incorrect answer or even an answer at all. Bean, Drenk, and Lee (1982) contend that writing assignments, such as article summaries, utilize a principle they refer to as leverage in which a small amount of writing is preceded by a great deal of thinking.

The need for effective written communication skills in the accounting profession is clearly evident since poor writing skills can irrevocably damage an accountant's career. Albrecht and Sack (2000, p. 56) surveyed accounting practitioners and asked them to rank skills needed by entry-level accountants. Written communication skills received the highest average ranking from the accounting practitioners. Analytical/critical thinking skills were ranked second followed by oral communication skills. Hairston (1981) surveyed professionals including business executives, attorneys, bank officers, real-estate agents, stockbrokers, small-business owners, and engineers. She

sent them each a questionnaire containing 65 sentences with different types of written errors. Not only did the individual respondents recognize most of the errors, but they had strong negative reactions to them. Respondents reacted most strongly to the following types of errors: nonstandard verb forms in past or past participle, lack of subject-verb agreement, double negatives, and objective pronoun as subject.

It is intuitive that the more practice and exposure students have to writing, the better writers they become. Unfortunately, writing skills developed in earlier composition and business communication courses may diminish if students are not given formal writing assignments in subsequent classes. Riordan et al. (2000) and Stocks et al. (1992) argue that incorporating writing assignments into accounting courses improves and reinforces students' writing skills. We assert that article summaries improve and reinforce the writing skills accounting students learned in previous courses, and stress precision, clarity, and succinctness in writing which are necessary traits in business writing.

Including article summaries in the course assignments also increases the rigor and effectiveness of a course and improves student satisfaction. Article summaries challenge students and provide them with many of the benefits of a longer writing assignment without overwhelming them. Also, Bean (2001, p 43) suggests that several short writing assignments are more beneficial to students in improving their writing and critical thinking skills than one long writing assignment.

Harmin (1994, p. 141) notes that many students find homework uninteresting because it often differs little from the examples they go over in class. To make homework more interesting to students and still have it reinforce instructor-led discussions, he recommends assigning homework that relates to the material covered in class while requiring students to utilize different skills than those needed to solve homework that is similar to the examples given in class. Article summaries satisfy this recommendation. Such assignments relate to the course material (e.g., financial accounting, managerial accounting, auditing, tax, and accounting information systems), but are typically not quantitative in nature. They require students to employ skills that they do not typically use or at least to utilize them at a higher level than they normally would in their accounting homework. These skills include reading comprehension, critical thinking, and written communication. Based on comments from student evaluations, we have found that once students get over their initial apprehension, they find article summaries interesting and thought-provoking.

Article summaries are also an efficient and effective way of introducing updated material into the class. Since authors often revise textbooks every two to three years, some of the material contained in them can become outdated. On the other hand, professional journals and magazines are published every one to two months, so the information in them is current and often more relevant.

Also, in many instances, accounting instructors would like to expand coverage of certain topics or include additional topics in their course, but are unable to due to classroom time constraints. Since article summaries are an out-of-class assignment, expanded or additional topics can be covered via the assignment and thereby increase the total course content and deepen students' engagement with the subject matter without taking up valuable class time. Furthermore, faculty can use article summaries in any type of accounting class and at any course level.

Incorporation of article summary assignments into a course can provide the instructor the many benefits listed above without significantly increasing his/her work load. Article-related assignments can be easily utilized without major changes to the course design, and, although the initial development of the assignment is somewhat time consuming, updating the assignment simply calls for the selection of different and more current articles for the students to read. In addition, given the use of a good rubric, article summaries are relatively quick and easy to grade. Finally, article summary assignments allow the instructor to conduct some on-the-spot assessment of his/her students that can provide insights into students' reading comprehension, thought process, attitudes, knowledge, and experiences regarding the topic.

ASSIGNMENT

Appendix A shows the article summary assignment template. Given the amount of information and instructions contained in the assignment, we provide a separate handout for the article summary assignment instead

of placing it in the syllabus. Also, we make the assignment handout available to the university writing center's consultants so that they better understand the assignment's objectives and, thus, can be more effective in assisting the students.

We provide students with access to the assignment a few days before we plan to discuss it in class so that they have time to look it over. The day the assignment is discussed, we devote 10 to 15 minutes of class time to review the assignment with our students and field questions from them. If possible, we provide students with one or two examples of "A" papers and their related articles. Giving a detailed and structured assignment, going over it in class, and providing examples of "A" papers help clear students' confusion and reduce the barrage of questions and requests for clarification that might otherwise occur.

Since students like to know the reason for the assignment and the benefits they should derive from it, the handout begins by explaining the assignment's objectives. We generally require students to read and summarize five articles during the semester. Appendix B gives a list of suggested publications and their webpage addresses. Recent articles from many of these publications are available at no cost on their website. Some may also be available at your institution's library. All of the publications listed have reduced student subscription rates, which often allow online access to previous issues. The student subscription rates are comparable to the cost of other supplements used in a course (e.g., workbooks, case books, and online homework-management systems).

By listing 20 to 25 articles in the assignment for students to choose from, we allow students some leeway in individualizing their instruction and give them practice in the art of self-management, which is an important component of life-long learning. Nevertheless, while it is beneficial to give students a choice in the articles to read and summarize, we maintain some control over the article-selection process for several practical reasons. First, we limit articles to ones that relate to the course. For example, an article describing a new tax law is unlikely to relate to material covered in an intermediate financial accounting course. Second, by limiting the allowable articles we ensure that students are reading only full-length articles (i.e., no editorials, book reviews, or short articles). Finally, a reasonable limit on the number of articles allows us to read all of the articles listed in the assignment as well. Not only does this assist us in grading the assignments and assessing the students' reading comprehension and knowledge of the topic, but it a great way for us to continue our own life-long learning and set an example for our students. Each semester, we delete older articles and add newer ones to the assignment in order to keep the assignment current. We typically weight the assignments 15 percent of the final course grade to ensure that students take the assignments seriously and devote adequate time to completing them.

Bean (2001, p. 235) notes that unless students are allowed to respond to the instructor's comments, as in a revise and resubmit, the comments are largely ignored and the instructor's time in writing the comments has been essentially wasted. In fact, for most students, the desire to improve their score motivates serious revision. With this assignment, we permit one rewrite of each article summary in order to emphasize revision and improvement. With rewrites, students are required to submit their original graded summary and the scored rubric as well. This allows us to concentrate on the areas that we suggested needed revision and makes grading the resubmissions more efficient. Also, it permits us to limit our comments on the rewrite since any remaining concerns were likely addressed in our comments on the original submission. However, if necessary, we comment on one or two concerns that the student did not address in the rewrite, so that he or she will not make the same mistake in the next summary. Students who are satisfied with their original score are not required to submit a rewrite; thus not all students will chose to resubmit an assignment. We generally give students one week after the assignment has been returned to revise and resubmit it. Furthermore, not only does the current summary improve as a result of the revision, but the thoughtful and careful consideration of the written feedback followed by a rewriting means the quality of future summaries is also likely to improve. As a result, the number of resubmissions we receive on each assignment generally decreases as the course progresses.

Finally, we feel more confident and comfortable in applying rigorous grading standards to the assignments since students have the option of rewriting their summary in order to improve their score. On a rewrite, we allow students to earn an additional 50 percent of the points that were originally deducted, except for points deducted for a late submission. This policy not only provides students with an incentive to rewrite their assignments, but since we never award them all the points originally deducted, it motivates them to do better on future summaries.

The assignment handout next discusses the writing requirements. As noted before, students first summarize the article and then provide their comments and opinions regarding the article. We limit to 50 percent the amount of the paper devoted to the actual summary of the article. We found that without this limit, students will focus considerably more on the summary than on their comments and opinions. Limiting the summary section emphasizes the importance of the students' comments and opinions, and helps ensure that students spend a reasonable amount of time and effort on this section of the assignment.

Bean (2001, p. 84) suggests that students should write from "a position of power." In other words, they should write to someone who knows less about the topic than the student. He contends that selecting the instructor as the target audience would place the student in an "unnatural rhetorical position." Thus, the target audience for the paper is a hypothetical student in the class who has not read the article and is therefore not familiar with its substance.

The assignment's instructions then discuss the format for the completed assignment in order to get some uniformity from students in their written presentation of the summary and to make sure students do not take shortcuts in their submitted papers by using large margins, point size, and line-spacing. We require a cover page for the assignment to get some basic information from the students regarding their paper. The cover page requirement promotes uniformity and prevents students from placing this information in the body of their paper to fulfill the length requirement. For their initial submission of an assignment, students place their name on the backside of the cover page to facilitate a blind review and reduce potential instructor bias in the grading process.

We require the paper to be 2 – 2 ½ typed pages long not including the cover page. This keeps the assignment relatively short, which makes it quicker and easier to grade. However, the length gives students sufficient opportunity to summarize the article and provide their opinion, while underscoring the importance of precision and brevity in business writing. In addition, it makes it simpler for students to edit their work and transfer what they have learned from one summary to another. The assignment handout also provides a list of practical suggestions to facilitate the writing of the individual assignments.

Most grammatical, spelling, and punctuation errors result from the students' careless editing and proofreading. Therefore, before students submit their paper, we recommend that they read their paper aloud, preferably to another student, and use the spell and grammar check functions in their word processing software. This should help them catch a significant number of their errors due to improper writing mechanics. We also suggest, at least for the first two summaries, that they take a copy of their paper and a copy of the assignment handout, including the rubric, to the university's writing center. The consultants at the writing center will review and make suggestions regarding the organization and development of the paper, along with its sentence structure, paragraph formation, transitions, grammar, spelling, punctuation, and overall conformity to the assignment's requirements.

We have also found it useful to invite a writing center representative to speak briefly to the class, usually during the same class period we discuss the assignment. The representative can discuss the services and level of support offered to students at the writing center and reinforce the notion that the writing center is not just a resource to help weak or remedial writers, but writers at any skill level. In fact, we like to let our students know that even as "experienced" writers, we still have our research papers edited by professionals before we submit them for review.

By having students more thoroughly edit their papers and meet with a writing center consultant, we significantly reduce the amount of time we spend in grading the papers while also decreasing the number of resubmissions. As a result, the students' writing ability is improved, and their overall satisfaction with the assignment is increased. Furthermore, we require the students to submit each summary to Turnitin, an internet-based plagiarism-prevention service, to forestall intentional and unintentional plagiarism.

Finally, we include the grading rubric as part of the assignment handout and have students include a copy of the rubric with their completed paper. Having students include a copy of the rubric with their assignment improves the likelihood that the students have actually read the rubric, reinforces the key features we expect in each summary, increases the students' utilization of the rubric as a checklist and scoring guide prior to the submission of their assignment, and saves us paper and copying costs.

GRADING THE SUMMARIES

The primary problems in grading written assignments are the time required to grade them and the process of evaluation. Like many other instructors we use a rubric to grade the students' assignments. A rubric benefits both students and instructors in many ways. First, it communicates to the students the specific expectations for the assignment by dividing it into its component parts and giving a description of what is considered strong, acceptable, or unacceptable work in each area and the number of possible points associated with the criteria in each area. Second, by allowing instructors to grade the summaries quickly and effectively, the rubric helps ensure students have meaningful feedback in a timely manner. Also, the use of rubrics permits the instructor to communicate the assignment expectations to such third parties as teaching assistants and consultants at the university's writing center to aid them in helping the students. Finally, it allows a more consistent and equitable grading of the assignments, particularly in team-taught classes or multiple sections with different instructors, and it increases students' perception that instructors are being impartial in their grading.

We limit the rubric used in this assignment to a single page and provide three levels for scoring: Strong, Satisfactory, and Needs Work as suggested by Stevens and Levi (2005, pp. 7 and 9). We grade three areas or component parts: Summary, Reaction, and Format and Writing Mechanics. When grading the assignments, we are more concerned with the process (i.e., whether the student demonstrated comprehension of the article and engaged thinking) than with the product (i.e., how well written was the summary). Therefore, we emphasize the summary content and reaction to the article (10 of 18 possible points) more than the format and writing mechanics (8 of 18 possible points). However, we still significantly weight the latter area in the final score since, as noted before, good writing mechanics are a critical writing skill (Hairston 1981).

Based on English composition research (Bean 2001, p. 262; Waters and Leonard 1985, pp. 31-34; and Maimon 1982), we focus on comprehension, accuracy, rephrasing, and thoroughness for the summary section as well as opinions that are clearly stated, well-supported, and demonstrate a significant extent of thought in the reaction section.

The formatting items (e.g., cover page, paper length, spacing, etc.) are objective. Therefore, the students receive either all or none of the allocated points for proper formatting. We score the writing mechanics (e.g., spelling, grammar, organization, etc.) on the three different levels, but have a lower number of points available because careful proofreading and utilization of the university's writing center can minimize the errors in this area. In short, we have found that using a rubric that sets out grading criteria which are manageable, clearly defined, and communicated to students at the beginning of the course results in better quality papers.

For at least the first set of article summaries, we have found it is a good idea to read through some of the papers quickly before we mark any of them to get a feel for the general writing ability of our students and any strengths or weaknesses we can expect to encounter. We try to minimize our written comments and the circling of grammatical, punctuation, and spelling errors on students' papers. Bean (2001, p. 65) notes that if an instructor places too many comments and corrections on a student's paper, the student can become overwhelmed and extremely demoralized. Bean adds (p. 69) that if too many errors in writing mechanics are noted during grading, students tend to concentrate more on editing their paper than on revising it. In addition, Lamberg (1980), Harris (1979), and Shuman (1979) argue that students ignore or trivialize comments or corrections above a certain number. Thus, we limit our comments to those major concerns that call for revision, not editing, including ideas, organization, development, and clarity. However, in order to boost students' confidence, we try to find at least one positive feature in every paper submitted. Thus, the brief comments in the margins of their papers might include: "I get lost in this part," "Not a valid or accurate point," "Missed a key point," "Need to paraphrase," "Needs more development or evidence," "Need to reflect more on article," "Be more succinct," "Excellent point," or "Well written." In addition, we underline passages that are incorrect or confusing.

Also, instead of circling or correcting every grammatical, spelling, or punctuation error, we put an X at the beginning of the line that contains the error. This not only reduces grading time, but it gives students practice in finding and correcting their own errors, and allows them to develop better skills in editing and proofreading. Once we reach the point of finding the sixth error, which places the paper in the "Needs Work" level for writing

mechanics, we indicate that we are no longer looking for these types of errors but just at content. We then suggest that the student proofread their paper again, use the spell and grammar check functions in their word processing software, and/or talk to a consultant at the university's writing center.

Our goal is not to indicate every mistake in the paper, but to encourage and facilitate improvement. We use the comments section at the end of the rubric to identify any major additions or revisions that should be made in a rewrite, to suggest ways to improve the overall quality of the paper, and to point out strengths of the paper.

Before passing back the graded assignments, we make copies of the students' scored rubrics. This allows us to keep track of which articles a student has read, as well as to analyze the strengths and weaknesses on a specific assignment, and monitor the student's progress during the semester. Also, we encourage each student to review and compare his/her scored rubrics so he or she can see where the strengths are, where there has been improvement over the semester, and where there are any areas still needing work so that the student can seek assistance in those areas in order to improve their performance. As needed, we take a few minutes of class time to discuss overall rubric results. We have found this is an effective and non-threatening way to address particular problems in the assignment that a significant number of students are encountering.

CONCLUSION

Some accounting students will initially be uneasy with article summary assignments. They are used to sitting through lectures, taking notes, and then working through examples and homework problems all the while believing this process, along with some possible reading of the textbook, is sufficient to learn and retain the course's subject matter. They may not see the value and necessity of discovering new information on their own and exploring their reactions to that information. Some students will question the need for writing assignments in accounting and judge them to be a waste of time because accounting is a "number crunching" field and they erroneously believe that writing skills are not important for a successful career in accounting. The fact is, most students do not like to write and many do not consider writing assignments a valid learning experience. However, based on our discussions with students and comments from student evaluations, we have had many students report they found the article summaries a unique and constructive assignment, and that, in some respects, they learned as much from the assignment as they did from the lectures and traditional homework.

In introductory accounting classes, we have found that having students read accounting-related articles stimulates interest in accounting by helping them gain a better appreciation for the relevance of accounting to business professionals, as well as the many careers available in the field of accounting. Accounting majors have also found the information learned in the article summary assignments useful in deciding what accounting field (e.g., external auditing, internal auditing, tax, systems, managerial, etc.) they want to pursue, as well as in employment interviews and at networking events, and in preparing for certification exams.

Like many accounting instructors we were initially hesitant to integrate writing into our courses because we were not writing instructors and did not possess the specialized expertise we believed necessary. However, accounting faculty spend a considerable amount of time in preparing and writing numerous articles, reports, proposals, and course materials. We may not be experts in composition, but we can recognize when a written phrase does not sound right, when a paper is poorly organized, or when facts are incorrect and opinions have not been carefully considered. In addition, although writing mechanics are an important part of any writing assignment, the primary goals of the article summary assignment are to train our students to be better readers, learners, and thinkers in order to help them become successful professional accountants. Through our partnering with our university's writing center and using the strategies discussed in this paper, we have effectively incorporated article summaries into our accounting courses.

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AUTHOR INFORMATION

Edwin R. Etter, Ph.D., C.P.A., C.I.A., C.F.E. Assistant Professor of Accountancy, University of Illinois at Springfield, Springfield, IL 62703. E-mail: eette2@uis.edu

Barbara W. Ross, Ph.D., C.P.A. Professor of Accounting, Eastern Michigan University, Ypsilanti, MI 48197. E-mail: bwadding@emich.edu (Corresponding author)

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APPENDIX A

Article Summary Assignment

Reading comprehension, comprehensive and critical thinking, and written communication proficiency are essential skills that every professional accountant needs in order to succeed in his/her career. The purpose of this assignment is to assist you in developing and improving these essential skills, keep you up-to-date and informed with respect to current issues facing the accounting profession, and make you aware of the need and benefits of life-long learning.

This assignment requires you to read articles from **[Insert Name(s) of Journal(s)]**, to summarize each article, and to express your reaction to the article. During the semester, five article summaries will be collected, each worth 18 points (90 total points). The article summaries will constitute 15% of your course grade. For each summary you are to read one of the articles I have listed below.

The summaries are due on the following dates: **[Insert Due Dates]**. You will be assessed a 20% penalty (3.6 points) for each day your assignment is late (including weekend days). After I return your assignment, you may revise and resubmit it, to earn up to an additional 50% percent of the points that were originally deducted (except for points deducted as a result of the assignment being submitted late). Resubmitted assignments are due within one week after the return of your original submission. Please include your original graded assignment and the scored rubric with your resubmission. No additional points will be awarded for resubmissions submitted after the one-week deadline.

[Insert List of Articles and How They Can be Accessed]

Summary Section: After you've finished reading the article, summarize it. This section should comprise no more than one-half of your paper.

- What are the key points of the article?
- What are the main arguments made by the author(s) and what evidence, if any, is presented to support the arguments made?
- What is the author's/authors' conclusion with regard to the topic?

Reaction Section: Next explore your reaction to the article.

- How is the article helpful in understanding the article's topic?
- What is (are) your opinion(s) on the following?
 - Was there any part of the article that you found particularly interesting?
 - What key points did you agree or disagree with? State them.
 - Do you agree with the author's/authors' conclusion(s)?
- Support your opinion(s) with sound arguments and/or examples.
 - Was the author's/authors' evidence credible?
 - Was evidence given that you found confusing or ambiguous?
 - Was there any additional information that you believe should have been included in the article?
 - Are there examples from your personal life, job, or current events that apply?
- What more would you like to know about this topic after reading the article?
- What have learned you from the article that you can use in your personal, academic or professional life?

The target audience for your paper should be a fellow student in this class who has not read the article. Your paper should accurately convey the content of the article. It should be easy to read and understand, and well-organized (i.e., information is presented in a logical and interesting sequence). It should be comprehensive, but succinct, with clear sentence structure, complete paragraphs, and good transitions to help the writing flow. Your reaction to the article should reflect serious thought and reflection on your part.

The body of your paper should be between 2 – 2½ pages long (not including the cover page). Type the paper using double-spacing, with one-inch margins on all sides and Times New Roman 12-point font. Attach a cover page to each summary with the following information on the front of the cover page:

1. Title of the article.
2. Article author's/authors' name(s), if indicated.
3. Name of journal.
4. Issue and/or date of issue.
5. Article summary number (#1, #2, #3, #4, or #5).

Place your name on the back side of the cover page to make it easier for me to conduct a blind review of your paper (write your name by hand if you'd like).

Before handing in your assignment, please submit it to Turnitin.com so that I can verify that your submission is your original work. Also, please attach a blank copy of the rubric to your assignment with your name, the assignment number, and the title of the article you read written on the rubric. Do not include a copy of the article with your summary.

Suggestions:

1. Before you begin writing your summary, read the article at least a couple of times to ensure you understand it. As you read through the article, highlight or underline the key points/main ideas. Write any comments and questions you have in the margins of the article.
2. Plan what you want to say and organize your thoughts. Consider preparing an outline. Since good business writing is persuasive, know what you want to say and how you plan on organizing it.
3. To help you form your opinion of the article, play the “Believing and Doubting Game.” First, put yourself in the author's/authors' place. Try to take the author's/authors' point of view and be open to what he or she has to say. Next, play the devil's advocate and look for weaknesses in the paper and try to raise objections to the author's/authors' evidence and arguments.
4. Since your target audience is a fellow student in this class, assume s/he has a basic knowledge of accounting but has not read this article and may not be familiar with the article's topic.
5. Write a three-to-five sentence introduction that summarizes the article. This will allow the reader to get a clear overview of the article's main focus.
6. The purpose of the summary section is to give the reader an overview of the article's main points. Summarize the key points of the article making sure your summary follows the logical sequence of the article and that the key points are proportionately developed (i.e., don't spend excessive time on one or two key points while neglecting the others).
7. Don't rush when writing down your thoughts about the article you read. Give your comments careful thought and reflection before writing. Make sure you provide a clear, strong statement regarding your opinion of the article. Include explanations and/or evidence that support your position. While the reaction section will probably be the most difficult part of the paper to write, it's a critical part of the paper since it's where you have the chance to persuade the audience regarding your views and opinions.
8. Keep your paragraphs short. Build each paragraph around a single idea. Worry about grammar, punctuation, and spelling after you've written a rough draft of the entire paper. Your ideas and words will flow a lot easier if you're not constantly stopping to edit your paper. However, make sure you proofread your paper before submission. Slowly and carefully reading your draft aloud to yourself or to someone else is a good way to catch many of your writing errors. Since your target audience is a fellow student, have a

classmate edit and critique your paper. It's professionally unacceptable and damaging to your reputation to submit written work with a significant number of errors, *so make sure you use your word processing program's spell and grammar check functions*. Now is the time to develop good editing and proofreading habits.

9. For at least the first two papers, I highly encourage you to take the draft of your paper, along with a copy of this assignment and the rubric, to the University's Writing Center. The Center's consultants are there to help you not just with grammar, spelling, and punctuation, but they can also help with the organization and development of your paper, along with sentence structure, paragraph formation, and transitions.
10. If you plan on resubmitting your paper to improve your grade, make sure you address any weaknesses I've noted in the margins of your paper and on the rubric. Pay particular attention to the comments section of the rubric where I provide specific advice on what needs to be added, changed, corrected, or re-conceptualized in your resubmitted version.

On the next page is the rubric I will use in grading your assignment. It shows the criteria used in grading your summary and the various points assigned to each of those criteria.

RUBRIC FOR ARTICLE SUMMARY PAPERS

Name _____ Assignment Number _____

Article Read _____

SUMMARY				
Criteria	Strong: 4-5 points	Satisfactory: 2-3 points	Needs Work: 0-1 point(s)	Points Awarded
Key Points/Restatement and Expansion of Ideas	Accurately and thoroughly summarizes all of article’s key points. Summary quotes few sentences directly from the article and your expansion is evident. Summary demonstrates a full understanding of article.	Summarizes only some key points. Contains a few inaccuracies or omissions. Quotes a number of sentences directly from the article and/or there is little expansion. Does not reflect a full understanding of the article.	Addresses few of the key points. Contains many inaccuracies. Uses quotations extensively with little, if any, restatement of ideas. Does not appear to reflect understanding of the article.	
REACTION				
Criteria	Strong: 4-5 points	Satisfactory: 2-3 points	Needs Work: 0-1 point(s)	Points Awarded
Statement of Opinions (key points you agreed or disagreed with; how you plan to use ideas in personal, academic and/or professional life)	States opinions clearly and supports opinions with strong arguments. Responses demonstrate a high degree of reflection.	States opinions, but not clearly. Opinions supported with weak arguments. Some responses show a limited degree of reflection.	Gives no opinion, or opinions are unclear, or opinions stated but not supported. Responses show no reflection.	
FORMAT AND WRITING MECHANICS				
Criteria	Strong: 2 points	Satisfactory: 1 point	Needs Work: 0 points	Points Awarded
Cover page front: Title, author(s), journal name, journal issue/date, article summary number; Cover page back: Name; Attached rubric	Includes all required information and in proper location (i.e., front or back of cover page), and attaches rubric.		Fails to include all required information and/or is not in proper location (i.e., front or back of cover page); and/or fails to attach rubric.	
Length of paper, double-spaced, margins, font, and point size	Meets requirements.		Does not meet requirements.	
Spelling, grammar, punctuation, sentence structure, capitalization	No Errors.	Few errors (5 or fewer).	Numerous errors (6 or more).	
Writing style/organization	Uses concise, articulate, fluent, and precise writing style and organizes paper content in a logical way.	Uses clear and functional writing style and organizes paper content to some degree.	Uses sometimes awkward, vague, and/or choppy writing style, and/or fails to organize paper.	
Total Points				

Instructor comments:

APPENDIX B

Suggested Accounting-Related Periodicals

CMA Magazine (formerly *CMA Management*) (cmamagazine.ca) – International Accounting and Managerial Accounting

Website has free access to issues from 2009 to the present.

The CPA Journal (cpaj.com) – Accounting Information Systems, Advanced Financial Accounting, External Auditing, Intermediate Financial Accounting, International Accounting, Managerial Accounting, and Tax Accounting

Website has free access to issues from 1989 to the present.

Fraud Magazine (fraud-magazine.com/special-to-the-web.aspx) – Fraud

Website has free access to over 30 recent fraud-related articles.

Internal Auditor (theiia.org/intauditor) – Fraud, Internal Auditing, IT Auditing

Website has access to feature articles from 2006 to present for The Institute of Internal Auditor members only. The IIA does have reduced membership rates for students. The ProQuest database (available in many university libraries) has access to issues from 1987 – present.

ISACA Journal (isaca.org/Journal/Pages/default.aspx) – Accounting Information Systems and IT Auditing

Website has free access to most of the issues starting from 2009. However, for the most recent six issues, access is limited to ISACA members only. ISACA does have significantly reduced membership rates for students (isaca.org/Membership/Student-Membership/Pages/default.aspx).

Journal of Accountancy (journalofaccountancy.com) – Accounting Information Systems, Advanced Financial Accounting, External Auditing, Intermediate Financial Accounting, International Accounting, Managerial Accounting, and Tax Accounting

Website has free access to issues from 1997 to the present.

Journal of Government Financial Management (agacgfm.org/Research---Publications/Journal.aspx) – Governmental Accounting

Website does not have access to current or past issues. The ProQuest database (available in many university libraries) has access to issues from 1991 – present.

New Accountant (newaccountantusa.com) – Principles of Financial or Managerial Accounting

Website has free access to the current and recent issues, and selected feature articles from older issues. It has student and bulk subscribing rates (newaccountantusa.com/subscriptions.html).

The Tax Adviser (thetaxadviser.com) – Tax Accounting

Website has access to issues from 2008 to the present. Although access to some of the articles is free, most require membership in the AICPA's Tax Section. The ProQuest database (available in many university libraries) has access to issues from 1987 – present.

NOTES