



Integrating Academic Literacy Skills in an Elective Intermediate Accounting Subject

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The research is financed by a Learning Excellence and Development (LEAD) grant from the Division of Economics and Financial Studies, Macquarie University, Australia.

Abstract

This paper describes a project that sought to integrate academic literacy skills into an elective intermediate accounting subject. It offers a strategy whereby students are set academic reading and writing tasks through a series of graded published articles, written by faculty members, which were accompanied by questions and other activities to help them understand the text and analyse the accounting issues. Whilst this particular strategy for the integration of academic literacy is resource intensive for faculty members who lecture and lead tutorials, there were a number of observable student learning outcomes. These include improvement in students' academic writing style; equipping students with new approaches to reading academic articles; and the development of a positive attitude towards the acquisition of literacy skills.

Keywords: Financial accounting, Academic literacy skills, Accounting curriculum

1. Introduction

The Division of Economic and Financial Studies, with over 11 000 students coming from 69 countries, is the largest and most culturally diverse at Macquarie University. In the Department of Accounting and Finance, international students in 200 level subjects (that is, in their second year of undergraduate study) represent approximately 70% of enrolments. Whilst the Department welcomes this diversity, we recognise that students may require assistance to develop their academic literacy skills in the context of a particular subject area such as financial accounting.

In Semester 2, 2006, an elective intermediate financial accounting subject was offered for the first time to students studying in the Bachelor of Commerce–Accounting and the Bachelor of Commerce degrees. The learning objectives were:

- (1) To provide an intermediate-level coverage of the principles and concepts relating to financial reporting;
- (2) To build upon introductory accounting by exploring financial reporting issues in greater depth; and
- (3) To provide an evaluation of various theoretical issues where students would be challenged to question the foundations of financial accounting and to think critically about current issues in financial reporting.

It was anticipated that by the end of the semester students would have improved their knowledge of financial reporting with respect to both the preparation and interpretation of complex financial reports; enhanced their ability to analyse accounting issues and communicate the results; and be better prepared for undertaking advanced study in the subjects ACCG310 Corporate Accounting and Reporting, and ACCG323 Financial Accounting Theory and Practice. These objectives were not achieved mainly because students were ill-equipped to read and understand many of the articles and case studies prescribed for the course. The 'language' problem was associated with: many students coming from a non-English speaking background (NESB); little or no experience in reading academic articles, case studies and academic research; and a perception that accounting concentrates on technical accounting content, while reading and writing have little place within the curriculum.

In Semester 2, 2007, a project was undertaken to equip students with the requisite skills to read and understand

accounting theory and research within the context of an intermediate accounting subject and as preparation for advanced accounting subjects. The project presented students with a series of graded articles that were accompanied by questions and other activities to help them both understand the text and analyse the accounting issues. The preparation of such a book of readings is one of many possible approaches to the development of reading skills in financial accounting.

This paper describes that project and is organised as follows. The next section briefly reviews the literature on the development of particular generic skills. This is followed by a description of the reading material prepared for the students and the approaches they had to take in reading the academic accounting research; then by a discussion of the student learning outcomes and the implications for curriculum development. The final section offers some concluding comments.

2. Literature review

2.1 Generic skills

In the past two decades, there has been a developing literature on the development of particular generic skills in the accounting curricula. In 1990, the Accounting Education Change Commission (1990) emphasised the importance of critical thinking in its *Objectives of Education of Accountants*, which states that students must be active in both the cognitive and affective aspects of learning. It intimates that accounting education curricula should be designed to address not only accounting knowledge, but also expand and reinforce generic communication, intellectual, problem-solving and interpersonal skills. The subsequent academic literature has highlighted and promoted the investigation of the development of critical thinking and communication skills under the guise of generic skills development (Gabriel & Hirsch, 1992; Zaid & Abraham, 1994; Webb, English & Bonanno, 1995; Morgan, 1997; Boyce, Williams, Kelly & Yee, 2001; Crebert et al., 2004; Boyce, 2004). Generic skills include communication and interpersonal skills, academic literacy (reading and writing skills), problem-solving skills, critical thinking and analytical skills, and judgment and synthesis skills (Boyce et al., 2001). There is now a general consensus among academics and accounting practitioners that accounting courses must transcend subject matter and content, and integrate 'generic skills' that graduates are perceived as lacking into accounting courses (Zaid & Abraham, 1994; Morgan, 1997; Boyce, 2004; Crebert et al., 2004; Bloxham & West, 2007). However, it is evident from the extant literature that despite the consensus for the development of critical literacy skills within accounting courses, there are few studies which investigate explicitly linking teaching and learning approaches with literacy outcomes.

2.2 Approaches to integration

Gabriel and Hirsch (1992) outline a number of issues associated with implementing an integrated approach to critical thinking and communication skills within accounting courses, which builds on the previous research of Hirsch and Collins (1988). The authors argue that the most appropriate and effective way to teach critical thinking and communication skills (there is no perceived dichotomy between the two skills) is to embed them within accounting courses. Vygotsky's (1978) domain of context-embedded teaching and learning has permeated into all discipline areas and levels of education. Contemporary accounting education is located within this domain of context-embedded teaching and learning as the most effective way to develop the necessary skills and literacy for negotiating learning and participating within the discipline (Boyce, 2004; Crebert et al., 2004; Bloxham & West, 2007). Zaid and Abraham (1994) examine the communication skills that employers, academics and graduate accountants consider necessary to participate in the profession. The authors identify particular generic skills as essential for accounting graduates to possess, and the findings suggest that both academic and graduate groups agree that the accounting curriculum positively contributed to the development of written, but not oral, communication skills.

Friedlan (1995) examines the effect of two different teaching approaches, used in introductory financial accounting courses, on students' perceptions of the skills and abilities important for success. The findings suggest that the 'non-traditional' approach, which makes extensive use of prescriptive mini-case and other contextual materials, classroom discussion and critical thinking and that places less emphasis on technical material, encourages students to have a more realistic perception of the profession and the skills needed to enter that profession successfully. Morgan (1997), in a survey of academics and accounting practitioners in the UK, also highlights the recognition of the critical importance of communicative competence in accounting graduates. Similarly, Crebert et al. (2004), in a survey of three schools within Griffith University, recognise that a strong disciplinary base and technical knowledge does not guarantee employment for a new graduate. The authors' report indicates that it is graduate attributes that are perceived as the variable in determining a graduate's success in the workplace. Their data underline the importance of integrating the development and assessment of generic skills when designing the learning objectives of undergraduate programs. Boyce et al. (2001) moves away from the focus of particular generic skills needed by the accounting graduate, and argues for the transferability of broader generic skills. It can be argued that it is better for students to acquire life-long learning skills rather than detailed technical knowledge of the accounting profession because many accounting graduates will never work in professional accounting practices. This is consistent with anecdotal evidence that some international students appear less interested in studying for a profession and more interested in gaining permanent residence (Hope &

Chamberlain, 2003).

2.3 Implementation strategies

Despite the general consensus for an integration of generic skills into the accounting curriculum, there is a distinct lack (with some notable exceptions such as Webb et al., 1995; English, Bonanni & Jones, 1997) of recent literature investigating the practical implementation of strategies that address developing generic skills; and, more specifically, addressing academic literacy (reading and writing skills). The previous research literature stresses the need to develop learning outcomes that target generic skills such as academic literacy and critical thinking, but do not explicitly link those outcomes to students' learning. Biggs (1993) conceptualises relationships involving the student, the teaching context, learning process and learning outcomes, as an integrated 'open' system. Therefore, in order to develop and enhance students' academic literacy and generic skills, a holistic approach/intervention may be required, rather than a focus on one component of learning (for example, instructional strategy).

Zaid and Abraham (1994) call for further research into teaching and learning processes, "which were of most help in developing communication skills ... and how undergraduate curriculum at tertiary institutions could be broadened to integrate communication skills effectively throughout an accounting course" (pp.211 & 218). Webb et al. (1995) attempted to address this gap in the literature by conducting a pilot project at the University of Sydney to integrate literacy skills, specifically academic writing skills, into a first year accounting course. Their project was followed up by a program to introduce into tutorial sessions the explicit teaching of skills identified by the AECC and reported in English et al. (1997). In a demographic survey of accounting students, 50% (n = 422) identified themselves as coming from a NESB (specifically 32% from a Chinese language background), and a diagnostic assessment identified 59% of students as needing an intervention in at least one of the four literacy areas assessed (English et al., 1997, p.345). Of the four basic skills developed in the tutorial program, "knowledge acquisition and conservation skills" addressed the critical reading skills of the students. The complex academic reading required for the tutorial sessions were accompanied by matrices and interactive reading guides. Reading strategies were explicitly modelled for the students, with the underlying purpose being student replication when negotiating new material. The overall results of students' feedback indicated that the redesigned course appeared to have achieved its educational objectives, and students perceived themselves as having learned to think critically and avoid surface approaches to learning.

2.4 Reading strategies

A second intervention initiative to integrate literacy learning objectives into the curriculum was undertaken in a second year commerce course at the University of Newcastle (Hazell & Woodward, 1996). The literacy objective for this course was, "to develop students' ability to receive and communicate information and concepts by teaching these skills (critical reading and writing) within the discipline" (p.2). A specific teaching and learning strategy used to achieve this objective was to provide students with, "task-based reading guides to supplement tutorial readings". A number of strategies were identified by the authors as being the most appropriate to assist the students in developing effective reading skills (p.3). However, the authors emphasised the need to integrate reading strategies more closely with subject content, and to explicitly address and highlight the intended reading strategy covered by each reading guide. The study was not followed up by the authors, and therefore a qualitative analysis of students' feedback and achievement of literacy outcomes has not been published. The initial results of this project suggest a discrepancy between students' perceptions of their ability to read critically and effectively, and their reported difficulties with the readings.

The extant literature identifies the need for accounting students to be equipped with literacy skills in order to take their place in a profession that increasingly is looking for graduates with generic skills that include communication and interpersonal skills, critical thinking and analytical skills and problem-solving skills. This paper adds to a growing literature on how to integrate such skills into the accounting curriculum.

3. Method

In the extant literature, there is general agreement that the most effective way to teach literacy skills is to use a context-embedded approach, where the need for literacy permeates the learning and assessment tasks. This project embeds literacy skills into regular assessment tasks and the final examination while at the same time equipping the students with the necessary skills to successfully undertake the literacy tasks.

Hazell and Woodward-Kron (1996) undertook a pre-course student learning survey to determine students' reading skills in relation to their tutorial preparation. In the project reported here, the authors deemed it unnecessary to survey students as the need to enhance students' reading skills was evident through the feedback of academic staff members in advanced financial subjects, who reported that the majority of students had difficulty undertaking the required reading of both academic research articles and case studies. The need is acknowledged but no reading guides have been distributed to students in these advanced subjects in the past.

3.1 About the subject

ACCG223 Contemporary Dimensions in Financial Accounting is an elective intermediate financial accounting subject.

Each week there is a two-hour lecture and a two-hour tutorial for students to attend. Whilst there was a convenor for the subject who took the majority of the lectures, there were four other faculty members who lectured in their area of expertise. One of the objectives of the subject was to help students to develop reading and writing (literacy) skills for further study and for the workplace. One strategy for developing literacy skills is to set reading tasks that are supported by relevant questions that lead the reader through the article, focusing attention on the salient points. In particular, when reading academic articles there is a general format that can be discovered through posing a series of questions to be answered. This strategy of critical reading supported by a series of questions was used in Semester 2, 2007, when 43 students were enrolled in ACCG223 Contemporary Dimensions in Financial Accounting. Thirty-three students (77%) of students were enrolled in the Bachelor of Commerce-Accounting or a double degree that included a Bachelor of Commerce-Accounting. In other words, these students were enrolled in a degree that could lead eventually to membership of a professional accounting body and/or employment as a professional accountant.

In the first lecture students received a booklet of six published articles written by faculty members in the Department of Accounting and Finance whom they would meet as lecturers either in this subject or in further advanced financial accounting subjects. Students were required to follow the instructions in the booklet as they related to each of the six articles and were expected to complete the answers to all the articles in the booklet itself. In designated tutorials, students submitted photocopies of their answers to be marked by the lecturer. A marking guide was available for each article.

Answers were discussed (but could not be changed) in tutorials before being submitted to the lecturer. The submission date of the article coincided with the topic being discussed in the tutorial. "Reading financial accounting" was an assessable task with a weighting of 15% of the overall raw score for the subject. Students were awarded up to three marks each for their best five submissions about the six articles. The lecturer awarded a mark of 0 to 10 for each of the following assessment criteria:

- (1) I can understand what you have written and the style is appropriate
- (2) Your use of words, grammar and spelling is correct
- (3) The content of your answers is correct, relevant, and well supported by evidence from the article.

The mark out of 30 was scaled to a mark out of three. The lecturer retained a photocopy of each of the submissions, in order to trace the development of literacy skills for each student.

3.2 Specific requirements to develop literacy skills

Article #1 had been published in a professional journal and was written for practitioners rather than academics. This introduced students to research that was written for practitioners to read and therefore was a good introduction to learning about research in financial accounting. The first question in all the articles involved skim reading. This technique was employed to help students gain an appreciation of the aims of the articles and the conclusions drawn by the author/s. The second question challenged the students to think about how the ability to read complex material was important for a graduate to be successful. Then students were required to design other questions of their own to assist them in reading and understanding the article. The purpose of this exercise was for students to appreciate that reading guided by a set of questions is an effective strategy to enhance critical reading skills. In addition, the students were instructed to write out answers in full, with proper sentence structure and complying with the instruction words in the question.

Questions were prepared for Articles #2 through to #5. The development of the questions was undertaken by two students who had recently completed their honours degrees and were tutoring in advanced financial accounting subjects. One of them was the tutor for this subject. Neither were native English speakers. Each of the questions signalled the main points in the articles and required students to: describe the meaning of the content; understand and discuss different research methods; critically examine if the results were valid and the conclusions derived were defensible; and describe the limitations of published research. There were various instruction words such as "list", "describe", "discuss" and "evaluate".

For Article #6, students were expected to design their own questions and reflect on how different it was to develop questions at the end of the semester, when they were experienced in critical reading through designing appropriate questions, than it was at the beginning of the semester when they were inexperienced. The final article was more complex than the first article but not as complex as the articles that had questions prepared already. Article #6 had been published in an academic journal whereas Article #1 was published in a professional journal. The final question was, "If you have a friend considering this subject next year, what will you tell them about the skills that you learnt?"

In addition to 15 marks awarded to students as part of their continuous assessment, there was a question in the final examination which related to the readings. Students were informed of this at the beginning of the semester. The final examination was out of 90 marks and the question relating to the readings was worth 20 marks. There were two parts to

the question in the final examination. First, students were asked to choose one article from *Readings in Financial Accounting* that changed their idea of accounting and describe why. Second, they were asked to choose a different article from *Readings in Financial Accounting* and discuss the following: What was the research/problem question (or the research objective)? How did the authors go about answering the question? And, What conclusions were drawn by the authors? The objective of including this question was to reinforce the importance of the critical reading skills by awarding marks to students for successful engagement with the task. Marks are important currency for students and their allocation signals important learning. Therefore, overall the critical reading component of the subject was worth 25% (35/140 marks) of the total final raw score.

4. Outcomes

There are a number of observable outcomes from this project, firstly the improvement in students' writing style. Because of the small number of students (43 enrolments) the lecturer was able to provide detailed comments on every submission made by all the students. When answering questions in relation to the first two articles, the majority of students used dot points and made cryptic comments that did not fully answer the question even though they were instructed to answer the questions using full sentences. This style of writing changed as students were given feedback; in particular, they were told to repeat parts of the question back to the marker to ensure focus on the instructions of the question (for example "describe", "discuss", "evaluate" and so on) and focus on the specific content necessary to answer the question. Although it is not easy to judge improved writing style, when answers to questions from Article #1 and #6 were compared, it was clear that students had understood the importance of analysing questions by using topic, focussing and instruction words. They were answering the questions in a structured way, and this was not evident in relation to Article #1. Many students were able to transfer this technique to the final examination. Apart from the question that was directly related to the readings, the examination comprised a further three questions that required fully constructed, written answers. Overall, 55% of the marks in the final examination were awarded for answers written in an essay style. Students had practiced this style throughout the semester and those students who regularly submitted the readings assignment achieved higher marks for the written component of the final examination.

The second outcome was that students recognised the value of designing questions as a strategy in determining how to identify the important issues in academic reading. This was evident in answers to the question in Article #6, "Did you find it easier to develop questions for this article for Article #1? If yes, why; and if not, why not?" Many students commented on how exposure to academic reading and writing had enabled them to know where to start in the reading and writing tasks assigned to them and how to identify the key points and key words. Comments were also made about the value of skimming articles before attempting in-depth reading and evaluation of the research. In addition, the types of questions that students designed for their reading task in relation to Article #6 demonstrated that they were able to identify the important aspects of the research and the questions clearly guided them through the readings.

A further outcome was the development of a positive and confident attitude towards the development of literacy skills in financial accounting. Traditionally, accounting is viewed as being weighted towards technical content and the development of literacy skills is neglected because of a "full" curriculum. In answer to the question in Article #6, "If you have friends considering this subject next year, what will you tell them about the skills that you learnt?", the majority of students wrote in positive terms about their experience and the good preparation for advanced financial accounting subjects. They acknowledged that accounting was as much about words as it was about numbers. This is particularly true in relation to the compulsory subject ACCG323 Financial Accounting Theory and Practice that requires an understanding of accounting theory and involves students in reading complex academic articles, where sometimes there are three articles per week to be read. Some students said they would tell their friends not to be afraid of reading and writing tasks because appropriate literacy skills can be developed in this intermediate financial accounting subject. Of interest was the number of students who referred to the importance of literacy skills in the workforce and that they would recommend this subject to their friends in preparation for getting a job.

Finally, responses to the final examination question, "Choose one article from *Readings in Financial Accounting* that changed your idea of accounting and describe why", clearly demonstrates that students enrolled in this subject had moved beyond the view that accountants only require technical competency skills. Interestingly, the most cited articles were in relation to accounting and earnings management; accounting and cultural differences in relation to professional judgement; and accounting and the politics of international accounting standard setting. The general consensus from the students was that they had never considered accounting beyond its technical dimensions. Now, having been exposed to research that investigated accounting at a conceptual, analytical and critical level, they realised that their study of accounting had to extend beyond only techniques to developing literacy skills in order to be a successful accounting student and graduate.

5. Implications for curriculum development

The need to integrate generic skills in the accounting curriculum has been well established in the extant literature (for example Zaid & Abraham, 1994; Webb et al., 1995; Hazell & Woodward-Kron, 1996; English et al., 1997; Morgan,

1997; Boyce et al., 2001; Boyce, 2004). However, many accounting academics remain unconvinced and sceptical because of the “tight” curriculum in terms of technical skills and knowledge that need to be acquired. In the past few years the complexity of accounting has increased as has the perceived need to pack the curriculum with technical knowledge, despite the call from the accounting profession and employers for graduates to have highly developed generic skills. In addition, with the large classes in accounting subjects it is difficult to assess these skills without setting tasks that require detailed marking and feedback. Multiple choice questions that necessitate calculations are generally preferred over writing tasks when there are in excess of 500 students in a subject.

Another factor contributing to accounting academics opting for teaching technical accounting skills is that they do not consider that they themselves have the necessary qualifications or experience to teach and assess literacy skills. However, research has shown that these perceived obstacles can be overcome through inter-disciplinary collaborative projects with language specialists (Gabriel & Hirsch, 1992; Tindale, Evans, Cable & Mead, 2006a).

In this particular project, the confidence of the lecturer to integrate literacy skills into an intermediate accounting subject so comprehensively was as a result of participation in inter-disciplinary collaborative projects that embedded generic skills into the majority of subjects in a postgraduate accounting program (see Tindale et al., 2006b).

Integrating academic literacy skills into the accounting curriculum is no longer an option but must be viewed by accounting schools/departments as necessary for professional accounting education. Incorporating these skills into the curriculum requires time and resources, particularly for the collection of appropriate academic articles in a specific discipline area; discussing these articles in tutorials where tutors are time-poor because of the number of homework questions of a technical nature; recruiting faculty members who are convinced of the value of these skills and who are committed to developing assessable tasks; and the marking of written assignments to give students timely feedback on their performance and ways to improve their skills.

Because of the small enrolment (43 students) in 2007, it was possible for faculty members to devote the required time to marking. Also, the research assistance to prepare the questions for each article was paid for by a Divisional teaching grant. As numbers grow, it will be difficult to sustain the commitment to timely feedback and the possibility of outsourcing marking may need to be considered.

6. Conclusion

This particular strategy for the integration of academic literacy skills into an intermediate accounting subject is time intensive for faculty members who lecture and run tutorials. However, qualitative analysis of students' learning outcomes indicates that they have developed and enhanced their skills in reading academic articles as a result of the task-based strategies. Further, students have developed an ability to engage in academic writing through written and timely feedback that encourages and rewards continuous improvement. Future research can track the performance of these students in advanced financial accounting subjects to see if these skills are transferred. In addition, quantitative analysis can be done to investigate if the students who undertake this elective intermediate accounting subject perform better in the reading and writing tasks in the more advanced financial accounting units.

Acknowledgements

The authors acknowledge the research assistance of Tracy Cui and Colly He from the Department of Accounting and Finance.

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