

Developing a Writing-Intensive Accounting Capstone Course with a Research Emphasis

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Abstract

This paper describes our efforts in creating and teaching a writing-intensive accounting capstone course with a major research emphasis, intended-for senior accounting majors. We discuss the rationale and our approach to creating the course, along with our experience in the classroom and suggestions for improvement. Overall, the course was a success; however, some modifications could be made that would make the experience a more positive one for both faculty and students.

Introduction

This paper describes our rationale, implementation issues, and experience in designing and teaching a writing-intensive accounting capstone course. In response to our college-wide curriculum reform and to sweeping changes in the accounting profession, our department revamped the curriculum to emphasize additional critical thinking and communications skills. A key component of the curriculum change was the development of a writing-intensive accounting capstone course with a research focus. This paper contributes to accounting education in providing insights and useful tips to those interested in designing and implementing a similar course at their own institutions.

Capstone courses are often recommended as a key part of the accounting curriculum (Arya, Fellingham, & Schroeder, 2003). These courses are important because they allow students to reflect on what has been learned, integrate both general education and major coursework, and help the transition to the professional world (Gardner & Van der Veer, 1998). Accounting curricula must prepare students for their professional careers, and our writing-intensive capstone course is appropriate for students who will enter the accounting profession. The course is designed to improve career preparation and pre-professional development of accounting seniors (Henscheid 2000); i.e., to facilitate the transition from the academic to the professional world. The course provides a more in-depth study of a major accounting topic, building on the knowledge acquired from earlier courses in the program. Students work in pairs as well as individually, studying current and historical accounting issues stemming from the basic accounting paradigms (e.g., the information economics and decision usefulness paradigms). The course addressed three specific goals while fulfilling college wide liberal learning requirements for a writing-intensive

course:(1) the use and interpretation of accounting information, (2) the ability to conduct research, and(3) the ability to think critically and communicate accounting information, both orally and in writing, to a target audience.

Our paper extends the Jervis and Hartley (2005) study on designing and teaching an accounting capstone course. Jervis and Hartley emphasized learning through case-method pedagogy. Although students prepared written case reports, Jervis and Hartley's course was not a writing-intensive course. Our course embarked on learning through knowledge integration in a different way in that 1) it requires students to write a twenty- page research paper and to present and discuss assigned articles and reading materials; and 2) it focuses on a specific topic (in this case, the Sarbanes-Oxley Act of 2002). While both Jervis and Hartley (2005) and our paper report on implementation issues and experiences in a capstone course, our course focuses on writing, research method pedagogy, and discussion of articles involving a major topic.

Student Writing & Research

Recognizing the critical demand for improved research and writing skills, the Accounting Education Change Commission (AECC, 1990) stressed the importance of research skills for accounting students. In its "Position Statement Number One, Objectives of Education for Accountants", the AECC recommended that as part of having the appropriate skills, accounting graduates should possess the "ability to present, discuss, and defend views effectively;" and "ability to locate, obtain, organize, report, and use information from human, print, and electronic sources," p. 311 (AECC, 1990). The course also followed our College's liberal learning philosophy of helping to "ensure that students learn fundamentals of reasoning, communicating, and living in today's world" (TCNJ, 2010).

Accountants in public practice conduct research, write memos, prepare reports, and often make presentations of solutions to client problems. Highlighting the importance of research skills for accountants, a more recent study (Burke et. al., 2008) emphasizes the profession's call to "educators to focus on teaching more critical-thinking skills rather than more content" and to help students acquire research skills as they prepare for the complex business environment. Results from a survey of student members of the Beta Alpha Psi chapters show that students believed that the course coverage of accounting research was limited and perceived that there was a need for expanded coverage of accounting research in the curriculum (Wright, 1994). Accounting professionals responding to a survey reported that the ability to write with clarity is extremely important, and that misunderstanding and misinterpreting accounting information can have detrimental effects (Stowers and White, 1999). Clearly, having strong technical and communication skills is critical to career advancement.

Recognizing the importance of written communication, the American Institute of Certified Public Accountants (AICPA) revised the Certified Public Accountant (CPA) Exam to assess the writing skills of prospective professionals (VanZante, 2004). Acknowledging the value of simple, clear, and effective written communication to investors, the U.S. Securities and Exchange Commission (SEC) created a handbook called "A Plain English Handbook: How to Create Clear SEC Disclosure Documents." This handbook gives tips on writing documents in a language investors can understand. As former SEC Chairman Arthur Levitt stated, "The benefits of plain English abound. Investors will be more likely to understand what they are buying and to make informed judgments about whether they should hold or sell their investments. Brokers and investment advisers can make better recommendations to their clients if they can read and understand these documents quickly and easily," (p3).

A joint study by the Institute of Management Accountants and the Financial Executives Institute recommended that accounting educators put greater importance on writing skills (Siegel and Sorensen, 1994). Zinsser argues that "writing contributes to an improvement in thinking skills because a person must mentally process ideas in order to write an explanation" (Zinsser 1988, pg. 208). Besides critical thinking skills, writing facilitates understanding and memory (Bean 1996; Coffin 2003). Bean suggests that this is because "writing is both a process of doing critical thinking and a product of communicating the results of critical thinking" (Bean 1996, pg. 3).

Research on the role of writing and its potential benefits has been established by the writing-across-the-curriculum (WAC) and writing-in-the-discipline (WID) models of learning. WAC and WID are often characterized as "writing

to learn—i.e., writing as a means of acquiring information, understanding concepts, and appreciating significance in any discipline . . . [versus] learning to write—i.e., acquiring the socially-mediated communication skills and genre knowledge appropriate to a specific discipline” (Broadhead, 1999, p. 19). Drawing on theories of situated learning, Carter et al., (2007) argue that writing in the disciplines encourages socialization and learning in the disciplines.

Writing-intensive courses use various kinds of writing assignments to promote deeper understanding of the course content. The goals are to help develop students as good writers by linking their writing proficiency with their desire to know more about the field of study, engage in emerging issues/questions in the discipline, and have students become participants in academic discourse.

As for including accounting research in the curriculum, Wright (1994) suggested two alternatives: incorporating topics as part of all courses, or devoting a course entirely to research. Simon and Alexander (1997) felt that “students can be lectured to and asked to write an essay on research design, but it is surely more appropriate to encourage students to develop this practical research skill directly. Only by ‘doing’ research can such skills be brought alive,” (p. 163).

Our capstone course required students to complete a research paper with the following standard sections: Purpose and Contribution, Literature Review, Hypothesis Development, Data Collection and Analysis, Results/Synthesis, Conclusion, and References. A research paper is useful in developing students’ critical thinking, written communication, and research skills, as recommended by the AECC. In essence, the capstone course makes students “learn how to learn” and goes beyond traditional accounting to further explore broader business viewpoints.

Implementation Issues

Although SOX has had a widespread impact on the accounting profession, it has not been covered in depth in any one accounting course. But the Sarbanes-Oxley (SOX) Act of 2002 presented several advantages for topic selection for this course: 1) the significance of the SOX legislation; 2) the fact that more than five years had passed since SOX had been enacted and much had been written about it; 3) its controversial nature, as many have questioned whether the benefits exceed the costs; and 4) the relevance of knowledge about SOX; such knowledge in demand by CPA firms. This knowledge would benefit graduating students in the job market.

SOX is considered by many to be the most significant legislation affecting accounting since the Securities Acts of 1933 and 1934 as it includes far-reaching sections on corporate governance and financial disclosures. It imposes additional disclosure requirements and considerable corporate governance mandates. It is quite unprecedented in the history of federal securities legislation (Romano, 2004), and it is controversial. The main controversy is whether the benefits of the legislation exceed the costs. Indeed, from the outset, the business community has expressed substantial concerns about cost of compliance (Zhang, 2007). The compliance costs are not only the incremental dollar cost but also the opportunity cost of diverting executives’ attention from day-to-day business activities (Solomon and Cassel 2004). Romano (2005) argues that SOX was hurriedly enacted after corporate scandals, without giving consideration of its substantial costs compared to the corresponding benefits, concluding that SOX mandates are less likely to improve audit quality and will not benefit the investors. In summary, SOX is timely, controversial, and mandated. Students must understand what SOX entails, its consequences, its impact on accounting practice, and its impact on corporations and management decision-making.

Course Description and Learning Goals

This writing-intensive course is designed for students who will be accounting professionals. The purpose of this course is to integrate and enhance study of accounting topics, concepts and methods, building on the knowledge acquired from earlier courses in the program. The course addresses three learning goals: 1) the use and interpretation of accounting information, 2) the ability to do research, and 3) how to think critically and effectively communicate accounting information to a target audience. These goals guided our class discussions and fostered a greater understanding of accounting issues (e.g., revenue recognition, mark-to-market) that had arguably led to corporate failures such as Enron and WorldCom. The learning objectives require students to understand various views,

implications, and strengths and weaknesses of the SOX. At the conclusion of the course, students are expected to know how to:

1. construct complex analyses, supported by ideas from relevant literature.
2. communicate complex ideas clearly and cohesively in writing and in speaking.
3. identify and correct weaknesses in presentation of ideas in a professional manner.

Course Materials

The course materials consist of a documentary (“Enron – the Smartest Guys in the Room”, 2005) and various readings including a monograph, journal articles and cases. The first step in assembling the material was to take an inventory of articles that have been written about SOX during the past five years. Articles appropriate for classroom presentation by the students were selected and scanned so that they could be posted on the college’s online course management system. The articles came from scholarly journals (e.g., Michigan Law Review, Issues in Accounting Education), professional journals (e.g., Journal of Accountancy, the Internal Auditor), and newspapers (e.g., Wall Street Journal, Financial Times). Given that this was not a graduate seminar, we believe that our capstone course achieved a good balance in exposing students to scholarly and professional publications. Students are more likely to encounter professional publication at work. This course provided an excellent opportunity to contrast different types of research and rigor. Articles from foreign press/publications (e.g., the Economist) were included to provide an international perspective.

The readings were selected to promote knowledge integration and expansive learning. A broad range of topics were covered, including, the background and events that led to the enactment of SOX; what the law entails; business ethics and conflict of interest; auditor independence; corporate governance and internal controls; cost of compliance; international and small company perspectives; challenges for non-profit organizations; and enforcement issues and the role of Public Company Accounting Oversight Board (PCAOB).

Student Research, Writing and Presentations

Students take three writing-intensive courses during their time at our college. The first of these is a freshman level seminar; the second is a mid-level, writing-intensive course designated for the major and taken during the sophomore or junior year; and the third is a writing-intensive capstone experience in the major. Three sections of this course were first offered in 2008 and comprise the basis of this paper. Classes were capped at 18 students.

The writing component of the course required each student to submit three pieces of individual writing: 1) a one-half-to one-page proposal/outline describing the topic of the paper, due the end of the seventh week of the semester; 2) a first draft of the paper, including a statement of the purpose and contribution of the paper, a literature review, a statement of the hypothesis or research question, and references, due at the end of the eleventh week, and 3) the final paper, consisting of those items included in the first draft as well as the data collection and analysis, results/synthesis, and conclusion, due at the end of the thirteenth week, approximately twenty pages in length. Students were encouraged, but not required, to select a topic related to SOX. This was done to not stifle intellectual curiosity while meeting learning goals. All topics, whether related to SOX or not, required instructor approval before students moved on with their research.

Conducting an efficient and effective search for material is crucial to a successful research project. Since most students had not written an academic research paper prior to this course, they received a tutorial on navigating various library resources, performing a literature review, and developing a hypothesis. The college business librarian, who is also a CPA, came to each section to conduct a tutorial, which covered five important aspects: (1) getting started, generating ideas, and selecting a topic, (2) finding data to support research (U.S. and international statistics, the Fama and French data library, etc.), (3) finding articles and conducting scholarly research on a topic, (4) finding company information such as financial statements, company history, and analysis, and (5) using a guide to writing well – especially in citing resources correctly and avoiding plagiarism. Students also attended an in-class writing workshop describing the process of writing research papers. The workshop covered such areas as hypothesis development, data collection, and analysis of data.

While most students wrote about SOX, many tackled “hot” topics that have been in the news. Table 1 presents a sample of student research topics. Each topic was classified in one of the following four categories: 1) SOX; 2) International Financial Reporting Standards (IFRS) /U.S. Generally Accepted Accounting Principles (GAAP); 3) Auditing; and 4) Other. As Table 1 shows, students came up with interesting and catchy titles.

In addition to the writing assignments, students were required to present articles in pairs; each pair would make three presentations (and post discussion questions on the course website) during the semester. Those not presenting were graded on class participation and had to attend class in order to earn participation points.

Assessment

The grades were based on student presentations, class participation, and the research paper. Specific weights for each element were apportioned as follows:

<i>Class presentation (pair):</i>	
Presentation & handout	25.0%
Questions posted online	7.5%
<i>Class participation (individual):</i>	
Non-presenter	12.5%
Comments posted online	5.0%
<i>Paper (individual):</i>	
Proposal	12.5%
Draft	12.5%
Final paper (20-25 pages)	25.0%

Presentation points were awarded on the basis of quality of class presentation, handouts, and timely posting of online discussion questions/comments. Students not presenting were awarded points for class participation based on the quality and quantity of responses to questions or comments as follows: 5 = very good (more than 2 constructive comments per class); 3 = average (2 comments per class) and 1 = minimal (1 general comment per class). Students received no points if they either did not participate or were absent. Points awarded for class participation motivated students to read the articles, review the discussion questions and participate in the discussions. Under this system, the quality of student presentations and overall class discussions improved over the course of the semester. Students made more constructive and insightful comments as the semester progressed.

Grading Rubric

A rubric was developed and used for grading the writing assignments, proposals, drafts, and final versions of the papers. We developed the rubric early on in the semester and shared it with students as they began to consider ideas for their proposals. The rubric, presented in Exhibit 1, contained seven items: 1) purpose and contribution; 2) literature review; 3) hypothesis development; 4) references; 5) data collection and analysis; 6) results/synthesis; and 7) conclusion. For each item, a student could receive one point for poor effort, two points for limited effort, three points for fair effort, four points for good effort, or five points for excellent effort. Fifty percent of a student’s grade was based on the three writing assignments, with the proposal worth 12.5%, the first draft 12.5%, and the final paper 25%.

The average scores based on points earned on the grading rubric for both the draft and final version of the paper are provided in Table 2. These scores are based on all papers (N=51) submitted across the three sections. The quality of student papers improved significantly from the draft to the final stage as indicated by the t-test statistics for each item, significant with $p < 0.01$. The greatest improvement occurred in the Conclusion and Results and Synthesis sections.

Feedback and Student Evaluation

Students received regular feedback and two class days were reserved for instructors to formally review the proposal and first draft with each student. The amount of ungraded, informal or draft writing was much higher. As a result of one-on-one reviews, we discovered that some students were having difficulty comprehending the purpose of a literature review and how to proceed with it. As previously described, we addressed this problem with the assistance of our business librarian.

Student teaching evaluations, required for every course taught at our college, also provide insight into the effectiveness of this writing-intensive course. The evaluation form includes 25 instructor questions, 16 of which relate to the instructor's performance and seven relate to the course itself. Students considered instructor feedback to be useful. Average rating on "the instructor provided valuable feedback on assignments" was 4.02 on a 5-point scale (1 = strongly disagree to 5 = strongly agree).

Panel A of Table 3 lists the seven key course specific items along with mean and standard deviation for each. On a five-point scale (1 = strongly disagree to 5 = strongly agree), the average ranged from a low of 3.95 for item #1, "course materials were well prepared and carefully explained" to a high of 4.15 for item #7, "I increased my ability to analyze and critically evaluate ideas." The second-highest items were, "collaborative work with classmates added to my understanding," and "required readings were valuable and enriched my learning," each with an average of 4.07. These averages indicate that, overall, students felt that their analytical and critical thinking skills were enhanced in this course. Panel B of Table 3 presents frequency distributions for each of the seven items. Vast majority of responses (63% to 79%) were 4 and above on the five point scale, indicating strong agreement with each of the statements.

Table 4 reports the results of an analysis conducted to gauge the correlation between performance measures (e.g., average score on the paper, grade earned in the course) and student perceptions of the course. Performance on the writing component of the course (the paper) correlates significantly with positive student perceptions of the course ($r = 0.498$; $p < 0.01$). As expected, performance on the paper, which accounted for only 50% of the overall grade, is positively and significantly correlated with the overall grade earned in the course ($r = 0.550$, $p < .01$). Letter grades were converted to their respective numerical values for this analysis. Interestingly, the correlation between overall grades and the student evaluations was not significant.

Students were able to construct and communicate fairly complex ideas and analyses in their research papers as well as presentations. As indicated by the improved quality of the literature review from the draft to the final stage of the paper ($p < 0.01$, Table 2), students were able to integrate, summarize and synthesize prior literature with respect to their particular research questions. Overall, the quality of student output (presentations, discussion and comments, papers) shows that the course clearly met its learning goals.

The Classroom Experience--Challenges and Rewards

On three occasions during the semester, students were responsible for presenting journal articles to the rest of the class. Students worked in pairs when presenting these articles; those who did not select a co-worker were matched up by the professor. Everyone in the class received a schedule of journal articles so that students knew which days they would be presenting, and each pair of students was responsible for posting discussion questions the day prior to the day of the presentation. All articles were either about or related to SOX and had been written within the past five years.

Several challenges surfaced during the course. First of all, we observed "senior-class status and job effects" that made some students less motivated. That is, many of the seniors in the course had already accepted a full-time position upon graduation, and some seemed to feel that they did not really "need" the course. In addition, the group of seniors taking the course was the first class that had the capstone course as a graduation requirement. As a result, some students resented having to complete a senior-level course that included a significant amount of work during the last semester of college.

Secondly, in retrospect, too many journal articles were assigned for review. Each pair of students was required to make three presentations of assigned journal articles during the semester, including the preparation of and prior-day distribution of discussion questions. Many of the presentations included multiple journal or newspaper articles, and students presenting were responsible for leading the discussion of the articles. Our specific instructions required students to post their “thoughts and discussion questions for the day, in light of prior class learning, at least one day before the class meeting day.” Despite the instructions, some students did not post discussion questions in a timely manner, sometimes even waiting until close to or after midnight. Thus, when the course concluded, we decided that two presentations of journal articles would have been more appropriate, with the last third of the semester being devoted primarily to writing the paper. In addition, better instructions with specific time deadlines were needed to get the discussion questions posted by a reasonable time on the day prior to the article presentations.

Third, we assumed that students would be able to complete a literature review for their individual research papers. However, this turned out to be a fundamental weakness. Students did not understand the purpose of literature review or how to tailor it to their needs. Any faculty member considering teaching a writing capstone course with a major paper should cover how to conduct a literature review early in the semester of the capstone course, especially if students have not learned this in an earlier course.

Finally, for some students, class participation was an issue. Students who were extroverts tended to accumulate more discussion points than those who tended not to talk as much, even though the quiet students may have been academically excellent. This was noteworthy especially because class participation counted for 12.5% of the final grade.

There were rewards as well as challenges from teaching the course. First of all, students obtained an in-depth knowledge of a subject that will help most of them on the job. One student commented that “learning information on SOX was very valuable.” Second, some excellent papers were produced by students. One paper was published in a respected peer-reviewed journal, while another was presented at a national conference and published in the conference proceedings. Finally, as faculty members who taught this course for the first time, we gained valuable experience. We will be able to incorporate “lessons learned” from our experience in this course into other courses or improve on this course in the future.

Conclusion

Implementing a capstone course is a challenging and an evolving process of making trial-and-error adjustments. It is also a time-consuming endeavor. To analyze the outcomes of these challenges, we wrote this paper with four objectives in mind: 1) to share our experiences in designing and teaching a writing-intensive accounting capstone course with a major topic focus; 2) to illustrate how the course accomplished the specified learning goals and to discuss issues and challenges that arose during the course; 3) to share our list of selected readings and grading rubrics, and 4) to identify the challenges and rewards of creating a capstone writing course.

As previously mentioned, the group of students taking the course was the first class of seniors completing the course as a degree requirement, which added to the challenge. Nevertheless, the overall quality of the research papers and information obtained from the grading rubrics and student teaching evaluations are evidence that most students felt that they benefited and/or will benefit from the experience. Anyone considering developing a capstone writing course at the undergraduate level should be aware that most students have little or no experience in the process of writing a research paper from selection of a topic to a final draft of the paper. At the same time, we found that, with proper preparation and guidance, most students embraced the opportunity to learn about a timely and controversial topic by reading and presenting research papers and to improve their writing skills by preparing a quality research paper.

Table 1

Sample List of Student Research Paper Topics

Area	Topic / Title
Sarbanes Oxley	<ul style="list-style-type: none"> ○ The US Loss of Competitive Edge Is Not Due to Sarbanes-Oxley ○ The Effects of Sarbanes-Oxley on the IPO market in the United States ○ A Three Tier System of Accounting for Businesses Under SOX
IFRS & GAAP	<ul style="list-style-type: none"> ○ Going Global: An Analysis of the Convergence of U.S. and International Accounting Standards ○ Adoption of IFRS: Why, Why now, and What it means for us?
Auditing	<ul style="list-style-type: none"> ○ The Case for Audit Partner Rotation vs. Audit Firm Rotation. ○ The Effect of Auditor Independence on Non-Big Four Firms ○ Auditing Standards No. 5: An Improvement Over Auditing Standard No. 2
Other	<ul style="list-style-type: none"> ○ The Urge to Merge: The Consolidation of the Accounting Industry, Past, Present, and Future. ○ Is History Repeating Itself?: Crisis in the Banking Industry ○ The Accounting Profession: Raising the Bar on Corporate Lawyers ○ An Approach to Fixing the Stock Option Backdating problem

Table 2

Average Scores based on Points Earned on the Grading Rubric (N=51)

	Draft Paper	Final Paper	t (Draft-Final)	P*
Purpose and Contribution	3.29	3.86	-4.404	.000
Literature Review	3.51	4.02	-4.499	.000
Hypothesis Development	3.14	3.80	-6.014	.000
Data Collection and Analysis	3.61	4.08	-5.222	.000
Results and Synthesis	3.37	4.04	-7.656	.000
Conclusion	3.12	3.86	-8.080	.000
References	3.65	4.10	-5.585	.000

Scale: 1 = poor to 5 = excellent

*Sig. (2-tailed)

Table 3

Student Evaluation of Key Course Specific Items (N = 46^{*})

Panel A: average ratings						
	Mean		Std. Dev.			
1. The course materials were well-prepared and carefully explained	3.95		1.176			
2. Assignments added to my understanding of the course	4.02		1.171			
3. Collaborative work with classmates added to my understanding of the course	4.07		1.104			
4. Required readings were valuable and enriched my learning experience	4.07		1.083			
5. I acquired valuable skills and knowledge in this course	4.00		1.103			
6. I found the course intellectually challenging	3.96		1.043			
7. I increased my ability to analyze and critically evaluate ideas	4.15		1.115			
Panel B: frequency distribution in percentage**						
	blank	1	2	3	4	5
1. The course materials were well-prepared and carefully explained	.13	.04	.06	.15	.24	.37
2. Assignments added to my understanding of the course	.04	.06	.04	.11	.33	.41
3. Collaborative work with classmates added to my understanding of the course	.00	.02	.11	.11	.30	.46
4. Required readings were valuable and enriched my learning experience	.00	.02	.09	.15	.28	.46
5. I acquired valuable skills and knowledge in this course	.00	.00	.11	.15	.30	.43
6. I found the course intellectually challenging	.02	.02	.04	.28	.24	.39
7. I increased my ability to analyze and critically evaluate ideas	.00	.02	.10	.09	.26	.53

Scale: 1 = strongly disagree to 5 = strongly agree

*5 students were absent the day of evaluations

**frequencies % for an item may not add up to 1.0 due to rounding.

Table 4

Correlation between Perception and Performance Measures

	Grade in the Course	Average Student Evaluation
Paper Average Scores	0.550* N = 51	0.498* N = 46
Grade in the Course	1.00	0.231 N = 46

**Correlation is significant at the 0.01 level (2-tailed)*

Exhibit 1

Research Paper Grading Rubric Capstone Seminar in Accounting							Name: _____	
Category	Poor 1	Limited 2	Fair 3	Good 4	Excellent 5	Scores		
						Draft	Final	
Proposal	Purpose & Contribution	Unfocused; cannot determine purpose; no reasons for its importance	Rambling introduction; vague description of purpose; weak reasons for its importance	Obvious (uninteresting) introduction; adequate statement of purpose; provides adequate reasons for its importance	Clear introduction; clear statement of purpose in a single sentence; fairly good reasons for its importance;	Engaging introduction; clear & concise statement of purpose; strong reasons for its importance;		
	Literature Review	Weak review; wanders & jumps around; transition confusing & unclear; inappropriate generalizations; errors of fact	Limited review; details too general or off-topic, often wanders or jumps around; few clear transitions; inappropriately repetitive	Adequate review; offers somewhat obvious support; may wander occasionally; a few unclear transitions	Good review; clear transition from point to point; appropriate supporting details and/or examples	Thorough review; Details are germane, original, convincingly interpreted; ideas connected coherently from point to point		
	Hypothesis development	Undeveloped or cryptic support for ideas; faulty assumptions	Simplistic & vague; ideas not fully developed; assumptions not recognized	Fair but less original reasoning/discussion; some assumptions recognized	Good reasoning/discussion leading to the development of ideas; assumptions not always made explicit	Substantial breadth & depth to the logical development of ideas; assumptions made explicit		
	References	Neglect important sources; overuse of quotation or paraphrase to substitute writer's own ideas (possibly use source without acknowledgement); cited incorrectly	use some relevant sources but lack variety and/or skillful combination of sources; quotations too long; cited inconsistently	use adequate # of relevant sources to support & extend ideas; some substitution of writer's own development of ideas; adequate combination of material; some overuse of quotes; cited correctly	use fair # of relevant sources to support & extend but not substitute writer's own development of ideas; fair combination of material; doesn't overuse quotes; cited correctly	use a variety of relevant sources to support, extend & inform but not substitute writer's own development of ideas; skillful combination of material; doesn't overuse quotes; cited correctly		
Initial Report	Data Collection & Analysis	Failed to gather data/information and therefore could not do analysis	Collected/gathered some data, but it was limited in usefulness and resulted in weak analysis	Data collected and organized in a clear manner; conclusions could be supported by stronger evidence.	Data collected and organized in a clear manner; student shows good effort in analyzing the evidence collected.	Information collected from a variety of sources; complete and correct analysis of data is provided.		
	Results / Synthesis	Weak or no results due to failure to gather data/information	Results stated but visible observations missing; analysis of data contains errors	Visible observations provided; analysis of data contained few errors	Visible observations provided; correct analysis of data; adequate discussion & synthesis	All visible observations provided; superior discussion and synthesis of results		
	Conclusion	No conclusions drawn; paper just ends	Incomplete and/or unclear; no restatement of thesis	Conclusion is recognizable; Thesis is restated, but not near the beginning	Reasonable, explicit conclusion; Restatement of thesis	Strong, engaging conclusion; effective restatement of the thesis		
						TOTAL		

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