

# **Improving Accounting Students' Perceptions about the Importance of Writing**

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## **Abstract**

In response to numerous calls from the accounting profession, many accounting professors include writing assignments in their classes. Although there are several articles that recommend how writing assignments can be integrated in the accounting curriculum, there is no evidence on how these assignments might affect students' attitudes about the importance of communication skills. For accounting students to heed attempts to improve their writing skills, they must value proficiency in that area. The current study measures students' perceptions of the importance of writing, at the beginning and end of the semester in a cost accounting course. Each of four groups of students were treated differently with respect to how a particular writing assignment was administered. The only group who demonstrated a significant increase in the perceived importance of writing skills were students who completed one management summary (compared to four summaries required of the other three groups), but were given two chances to revise the summary after receiving their initial grade and extensive comments from the instructor. The results indicate that to improve students' motivation to improve their writing skills, we should devote attention to the process of improvement rather than just assigning more writing assignments in accounting classes.

## **Introduction**

Practitioners and academics agree that accounting educators must encourage students to develop strong communication skills (American Accounting Association 1986; American Institute of Certified Public Accountants 1988; Perspectives 1989; Accounting Education Change Commission 1990). Public accountants rated written and verbal communications higher than any other educational subject in a survey to assess what courses to include when designing 150-semester-hour programs (Novin and Tucker 1993). A practice analysis commissioned by the Institute of Management Accountants (Siegel and Kulesza 1996) indicates that writing skills are among the most highly rated of the required "knowledge, skills, and abilities" for successful management accountants. Similarly, in an earlier survey, practicing accountants ranked communication skills higher than technical skills (Estes 1979).

Unfortunately, many have criticized accounting graduates' ability to communicate (Andrews and Sigband 1984; Stocks, Stoddard, and Waters 1992; Siegel and Sorenson 1994; Nikolai 1996). To address the profession's concern, educators must help students improve their written and oral communication skills. Evidence suggests that many accounting programs now incorporate activities in their accounting courses to promote the development of communication skills (May and May 1989).

Despite this attention, it appears that some students still do not fully appreciate the importance of strong communication skills to a successful accounting career (Rebele 1985; Usoff and Feldmann 1998). If professors want accounting graduates to

communicate more effectively, they must motivate students to work diligently to improve their communication skills. Convincing students that communication skills are essential to their future success should increase their motivation.

Although the ultimate goal is to help students write more effectively, the first step is to heighten students' awareness of the importance of writing. Obviously, if accounting professors require written assignments and assign grades based on the quality of writing, students will understand that faculty take these skills seriously. However, the quantity of written assignments that can and should be included in accounting courses is limited. Therefore, faculty must develop each assignment carefully to assure that students obtain the maximum benefit. Evidence on how alternative writing assignments influence students' perceptions will help faculty create more effective assignments.

The purpose of this study is to provide such evidence. We compared alternative ways to administer writing assignments to determine whether the methods differed in their effectiveness at changing students' attitudes. Students' attitudes were measured by their rankings of the importance of written communication skills at the beginning and end of a semester. We found that telling students, orally or in writing, about the importance of communication skills along with giving writing assignments in the course was not effective at changing their perceptions. However, an alternative approach that required students to revise and re-submit their written work resulted in a measurable increase in their perceived importance of writing skills even though less of their final grade was based on the writing assignment. These results suggest that more attention to the process associated with improving writing skills, rather than just including more writing, may be the most effective way to shift students' attitudes.

## **Background and Literature Review**

A call for increased emphasis on communication skills has been made by the profession. Whether students plan careers in public accounting or in the private sector, employers agree that graduates must possess strong communication skills (American Accounting Association 1986; American Institute of Certified Public Accountants 1988; Perspectives 1989; Siegel and Kulesza 1996).

More programs are including communication skills in their accounting curricula, often integrated into accounting courses. May and May (1989) report that over 50% of survey respondents stated that their undergraduate programs integrated communication skills instruction into accounting courses and many other respondents reported plans to offer integrated skills programs. Dow and Feldmann (1997) report that over 55% of survey respondents require their intermediate accounting students to complete written assignments and/or oral presentations, further evidence that writing is integrated in accounting programs.

Prior literature has highlighted the need to increase attention given to communication skills and many authors have shared suggestions on ways to effectively incorporate writing into the curriculum (for example, Scofield and Combes 1993 and Stocks, Stoddard, and Waters 1992). A common conclusion is that the integrated approach (including writing assignments in accounting courses as opposed to having separate writing courses) is most effective (Gabriel and Hirsch 1992; Hirsch and Collins 1988; Laufer and Crosser 1990). As accounting educators strive to develop integrated skills program, it is important to consider the most effective ways to design and deliver assignments so that students recognize the importance of such non-technical skills to their future success as professional accountants.

In general, information on how these assignments affect students' perceptions and motivation is lacking. A high motivation level is essential to successful learning (Streuly 1995). Accordingly, Scofield and Combes (1993, p. 72) explicitly identify "establish motivation for writing" as a key component of an effective writing assignment in accounting classes. The authors describe other essential elements of writing assignments: "Design a process-oriented assignment, Communicate grading criteria to students, and Grade with a primary traits-checklist." (Scofield and Combes, 1993, p. 79). Their main concern was that students perceived the written assignments as improving their understanding of accounting theory concepts. Students' written comments about the course suggest that some students valued the writing assignments but the authors did not systematically measure any change in student *attitudes* before and after implementing their writing program.

Friedlan (1995) did systematically measure and compare the attitudes of two groups of students with respect to the importance of writing skills. One group was enrolled in a traditional introductory accounting course and the other group was enrolled in a non-traditional course. The non-traditional course focused on a user-orientation to accounting and used mini-cases and current news items as well as encouraged students to discuss assignments in small groups. At the beginning of the semester, there was no significant difference between the two groups of students with respect to their perceptions of the importance of writing skills. At the end of the semester, however, students in the non-traditional course had significantly increased their ratings of the importance of writing skills to success in the course and in accounting careers. The perceived importance of writing skills by students in the traditional course did not change over the semester. It is not clear what may have specifically affected students' attitudes in this instance since many aspects of the two courses were different, not just the presence of, or administration of the writing assignments.

Our need to enhance student motivation was brought to light by students' responses to the integration of writing assignments into our accounting courses. Several years ago, cost accounting professors at our college began requiring students to write three to four management summaries per semester. Each management summary required the student to summarize a cost accounting related article (from *Wall Street Journal*, *Management Accounting* and *Journal of Cost Management*) in one to two pages for a specific audience. Management summaries in total comprised fifteen percent of the course grade. These professors fielded a number of student complaints related to the inclusion of writing assignments in an accounting course. Students were particularly upset that their grades for writing assignments were affected by their writing ability. Selected excerpts, presented below, are direct quotations from teaching evaluations (errors in the originals). They represent some students' opinions of the management summaries.

When students were asked "What did you like least about the class?" their replies included the following:

**"Management Summaries"**

**"Too many written assignments for an accounting class"**

**"Mgmt Summaries graded too hard - this is not an English class"**

**"I did not think the management summaries were graded very fairly or did I see the point of doing them"**

Positive comments about the management summaries focused on the content of the articles summarized. A few students acknowledged that the articles provided a "real-

world” perspective to the course and one enlightened student noted that “The management summaries were also helpful b/c ...they helped to develop communication skills through writing.” However, the student reaction to the summaries was generally negative.

As professors we recognize that students do not always appreciate the value of some assignments until after they graduate.<sup>1</sup> We cannot change course requirements simply because students find them unpleasant or difficult. On the other hand, it is foolish to completely ignore negative student reaction. It is often possible to maintain the learning objectives of an assignment while providing students with a more positive learning experience.

It appeared from students’ responses that they did not perceive writing to be an appropriate activity in an accounting class. Although professors discussed the value of strong communication skills in accounting careers, the students did not seem convinced. We felt that providing students with external validation of the importance of writing might make a greater impression than simply hearing it from the professor. We considered several possible techniques that might increase students’ awareness and thereby increase their motivation to develop their writing skills.

Rather than simply try a new technique and judge its effectiveness from anecdotal evidence, we decided to empirically test the effect of alternative approaches on students’ attitudes. By collecting data on students’ perceptions before and after their exposure to different writing assignments, we were able to statistically compare the effects of the modifications. Our research objective was to determine whether different pedagogical approaches could result in measurable shifts in students’ perceptions from the beginning to the end of a semester. The next section discusses our research method and describes the pedagogical approaches that we tested.

## Research Method

Students were given a questionnaire that asked them to provide relative rankings of 15 skills from most important to their success as a practicing accountant (ranked 1) to the least important (ranked 15). Written communication was one of the 15 skills listed. Students completed the questionnaire in the first or second class meeting of the semester. The students were undergraduate accounting majors enrolled in a Cost Accounting course taught by the same professor. In total, 150 students from 5 different sections of the course, over 2 semesters, were included in the study.<sup>2</sup>

Students in all five sections of Cost Accounting wrote management summaries that were collected and graded. However, the professor varied her approach to motivating the need for good writing skills, the number of summaries required, and the grading criteria used, thus creating four treatment groups (two sections received the same treatment). Details of the assignments’ requirements are presented in the next section.

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<sup>1</sup> Anecdotal evidence from alumni suggest that eventually some students recognize the importance of developing communication skills.

<sup>2</sup> One of the co-authors tested this questionnaire in an Advanced Accounting class where communication activities were not emphasized. Students in that class did not improve their perceptions of the importance of writing skills. The students’ rankings of all fifteen skills remained fairly consistent from the beginning to the end of the semester. There were a few statistically significant differences in skills other than written communication skills, but no apparent pattern to those differences.

Students completed a follow-up questionnaire at the end of the semester that had them rank the same list of skills as the initial questionnaire. The questionnaire is presented in the appendix. Code numbers were used on the two questionnaires so we could match an individual's responses from the beginning to the end of the semester without knowing the student's identity. We conducted statistical tests to determine whether students' perceptions of the importance of writing skills changed during the semester. We compared beginning and end-of-semester responses from the four groups to ascertain whether each treatment measurably affected students' perceptions.

### **The Four Treatment Groups**

As discussed above, our intention was to try different approaches that we thought would increase students' awareness of the importance of writing. We tested three different levels of "intervention" the first semester of the study and a fourth pedagogical approach in a subsequent semester. In some respects, the assignments these groups completed were very similar. Below we explain the assignments' similarities and differences.

Students in **three** cost accounting sections were required to write four management summaries. Each was graded and returned within two weeks, in general allowing one to two weeks before the next one was due. Management summary grades in total represented 12.5% of a student's final grade for the course. Each summary was assigned a grade based on whether it conveyed the main point of the article in a concise and professional manner. Although weaknesses were highlighted on the returned papers, it was not clear that students heeded comments made on previous summaries when they were preparing each subsequent one. Each summary was based on a different article. Most students earned between 70 and 100% of the total points available. (The average grades on the management summaries for these three sections were 86.6 percent, 89.5 percent and 88.1 percent.) The students in all three sections received the following directions:

*Each summary should be in the form of a memo to the president. The memo must be double-spaced with one inch margins and no more than two pages. You should structure your memo so that it includes an introductory paragraph, one or two paragraphs that convey the main ideas in the article and a final paragraph that explains the relevance of the article to BSI. There is an example of a management summary in this packet.*

The first treatment group (Group 1) received low intervention. It was easy to implement and not invasive. The professor provided verbal reinforcement on the importance of strong written communication skills to practicing accountants. She highlighted to the class that writing is an essential skill for accounting professionals to master and she explained that employers of accounting students have emphasized that they want to hire accounting students with strong communication skills. In prior semesters, the professor had mentioned these issues, however, this semester the professor conducted a more extensive discussion referencing the published reports and articles, and conversations with on-campus recruiters.

The second section (Group 2) received moderate intervention. In addition to the verbal reinforcement the first section received, their assignment directions included a written statement highlighting the importance of writing skills to practicing accountants. The directions included the following paragraph:

*Throughout your career, you will be faced with the task of converting a large amount of information into a smaller amount of information that contains only the most*

*important ideas. When you communicate with others in the business community they will not have the time to read through long articles, papers or reports. You will have to convey the major points and the relevance of the information to your particular audience in a concise way. In this course you will have the opportunity to practice this skill of summarizing information so you will be prepared to do it effectively when you start your career. Accounting firms and companies will train you for the specific accounting tasks you will be expected to perform on the job. They expect and desire, however, that you have an adequate level of written and oral communication skills before you start working for them.*

We believed that adding a written message (to the verbal reinforcement) that explained why the assignment was valuable, might be more effective at shifting students' perceptions than verbal reinforcement alone.

The third section (Group 3) received an even higher level of intervention. Students in this section received the same verbal and written instructions as the second section. In addition, one of the articles they had to read and summarize was "Writing and the Certified Public Accountant" by Gingras (1987). This assignment provided reinforcement of the importance of writing from an external source. Having students summarize the article insured that every student in the class carefully read and processed the information in the article. We believed, ex-ante, that this external signal would be more effective at changing students' attitudes than information provided by the professor.

The final treatment was administered in a subsequent semester<sup>3</sup> to **two** cost accounting sections (Group 4). These students were required to write only one management summary that was worth 7½% of their course grade.<sup>4</sup> The average grade of 88.6 percent on the management summary assignment at the end of the semester (after all revisions) was very similar to the average grades of classes in the other three treatments.<sup>5</sup> This assignment was more complex than the prior groups' summaries because students had to read and synthesize two related articles into one management summary. The most significant difference from the prior semester was the grading method employed. Rather than simply evaluate overall performance, the professor took a developmental approach to grading. The assignment directions stated:

*You must turn in your memo on October 2<sup>nd</sup> ... I will review your paper to make sure you have appropriately summarized the articles (that you understood them) and also review your grammar and spelling. You will have an opportunity to revise and resubmit your paper twice after the initial grade is assigned. The last day final revisions will be accepted is November 21<sup>st</sup>.*

This "revise and resubmit" procedure provided an incentive for students with poor writing skills to identify and improve their weaknesses. In addition, students with strong writing skills could demonstrate their proficiency on the first submission and therefore focus their attention on other course requirements.

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<sup>3</sup> Our policy stipulates that within a single semester all cost accounting students must have the same course requirements (a common syllabus is used). Therefore, it was necessary to span two semesters to vary the number of summaries required and the percentage of the course grade based on the summaries.

<sup>4</sup> We should point out that the management summary was not the only writing assignment required in the cost accounting course. There was a large group budgeting project that required students to produce a written analysis. The project was the same across all 5 sections included in this study and therefore should not have an effect on our comparisons.

<sup>5</sup> Individual *t*-tests comparing grades in treatment 4 to grades in each of the other three treatments reveal no significant difference in the mean grades. *P*-values range from .57 to .94 for two-sided *t*-tests.

## Results

### Sample Demographics

A total of 150 students were included in the study. Table 1 reports demographic information about the respondents. The sample was almost evenly divided between male and female students. The five sections were all day classes and therefore were comprised entirely of full-time, traditional students. Most respondents were juniors (89%) and the majority (almost 60%) report having a grade point average of greater than 3.0 on a 4.0 scale.

### Perceived Importance of Written Communication Skills

The results comparing changes in students' perceptions of the importance of written communication skills from the four treatment groups are shown in Table 2. Students ranked 15 skills from most important (ranked #1) to least important (ranked #15). At the beginning of the semester the mean rank for written communications skills ranged from 8.23 to 9.34 across the four treatment groups (pre-treatment). The standard deviations are relatively high, indicating students' general lack of consensus about the importance of writing skills.

For the two treatment groups that received verbal and written reinforcement of the importance of communication skills from the professor (Groups 1 and 2), there was no measurable change between the pre- and post-treatment importance rankings for writing skills. The group that read and summarized an article discussing writing in accounting careers (Group 3) increased its mean ranking from 9.34 to 8.41. The group that was allowed to revise and resubmit its management summary increased its mean ranking for written communication skills from 8.23 at the beginning of the semester to 6.79 at the end of the semester.

Paired t-tests were conducted to statistically compare a student's pre-treatment response to his or her post-treatment response. The results of the t-tests, also reported in Table 2, indicate that only students in Group 4, the revise and resubmit group, measurably increased their importance ranking for written communication skills (the difference was significant at greater than 95% confidence level). Although the third group showed a propensity to rank written communication skills higher at the end of the semester, the difference was not statistically significant.

## Results and Conclusions

The purpose of this study was to compare different methods of structuring writing assignments, in this case management summaries, to determine if any one method was better at changing students' attitudes about the importance of writing. The results indicated that having students revise and resubmit the same assignment was the only technique that resulted in a statistically significant increase in students' relative ranking of the importance of writing to success in an accounting career.

It is important to note that the three treatment groups showing no change in their rankings had a greater percentage of their final grades based on the management summaries compared to the fourth group (12.5% compared to 7.5%) and they had to write four separate summaries compared to one summary for the fourth group. However, having more summaries to write and having more of their final course grade based on their ability to write management summaries did not heighten the students' awareness of the importance of writing. That improvement only occurred when the professor changed the grading method to the revise and resubmit model. Apparently having the professor focus on the quality of students' writing and work with students to help them improve their writing is a more

effective way to convince students of the importance of written communication skills than simply assigning more weight to written assignments.

Student reaction to the writing assignments was positive under the revise and resubmit approach. A review of the teaching evaluations that semester showed no mention of management summaries under the question "What did you like least about the class?" In fact, comments about the management summary were found only under the question "What did you like most about the class?" The grading system was praised by several students. One student stated that he/she liked "that we had 3 tries to get a perfect score on the management summary." Another noted that he/she liked having "3 chances to get a better grade on the same" management summary. These positive reactions are not surprising - students typically prefer any grading method that they perceive helps them achieve a higher score. Also, completing one management summary is not as onerous a task as completing four in a single semester and students typically prefer less work to more. Therefore, we do not offer favorable student opinion as a reason to justify the revise and resubmit grading method - it is simply a pleasant side benefit.

The most compelling reason to recommend this method is the measurable increase in students' importance rankings for writing skills. One student explicitly expressed recognition of the developmental aspects of the assignment commenting that he/she "liked getting a chance to improve my writing by writing a management summary." Especially encouraging is that the statistically significant shift in students' relative ranking of communications skills occurred when students were required to complete fewer writing assignments and the writing assignments comprised less of their final grade.

The results of this study have some direct implications for accounting educators. If one goal is to increase students' awareness of the importance of written communications then we must structure writing activities that are developmental. The results of this study suggest that we must demonstrate our willingness to help students become better writers. It is not enough to expect students to write effectively and to provide them with opportunities to practice that skill. We must provide extensive feedback and give them incentives that encourage them to continuously improve their written communications skills.

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**Table 1: Demographic Statistics of Sampled Students**


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<b>Gender:</b>	<b><u>Number</u></b>	<b><u>Percentage</u></b>
Male	80	53
Female	<u>70</u>	<u>47</u>
Total	<u>150</u>	<u>100</u>
<b>Class Rank:</b>		
Sophomores	10	7
1 <sup>st</sup> semester Juniors	121	80
2 <sup>nd</sup> semester Juniors	13	9
Seniors	6	4
Total	<u>150</u>	<u>100</u>
<b>Self-Reported GPA:</b>		
≤ 1.7	0	0
> 1.7 and ≤ 2.3	6	4
> 2.3 and ≤ 3.0	57	38
> 3.0 and ≤ 3.7	63	42
> 3.7	<u>24</u>	<u>16</u>
Total	<u>150</u>	<u>100</u>

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**Table 2: Students' Rankings\* of the Importance of Writing Skills for Four Treatment Groups**

<b>Treatment</b>	<b>N</b>	<b>Mean Rank Pre-Treatment (Std. Dev.)</b>	<b>Mean Rank Post-Treatment (Std. Dev.)</b>	<b>t-value**</b>
1	28	8.61 (3.74)	8.39 (3.27)	0.25
2	33	8.39 (2.91)	8.24 (3.95)	0.24
3	32	9.34 (3.57)	8.41 (3.54)	1.40
4	57	8.23 (4.16)	6.79 (3.90)	2.22***

\* Rankings are based on a scale of 1-15 with 1 as the most important and 15 as the least important.

\*\* The t-tests compare a student's ranking of written communication skills at the beginning of the semester to his or her ranking at the end of the semester.

\*\*\*  $p < 5\%$  (significant at the 95% confidence level)

<b>Treatment 1</b>	Students wrote 4 management summaries and received verbal reinforcement from the professor about the importance of writing skills to practicing accountants.
<b>Treatment 2</b>	Students wrote 4 management summaries and received written reinforcement from the professor about the importance of writing skills to practicing accountants.
<b>Treatment 3</b>	Students wrote 4 management summaries, one of which was "Writing and the Public Accountant" by Gingras (1987).
<b>Treatment 4</b>	Students wrote one management summary in which they synthesized information from two articles. They had the opportunity to revise and resubmit their summary two times to improve their grade.

**Appendix: Questionnaire**

1. What is your class rank?
- First semester sophomore
  - Second semester sophomore
  - First semester junior
  - Second semester sophomore
  - First semester senior
  - Second semester senior
2. What is your major?
- Accounting
  - Finance
  - Other (please indicate)
3. What is (are) your minor area(s) if any?
- 
4. Please check all categories that apply:
- Female
  - Male
  - Graduate student
  - Undergraduate student
  - Daytime student
  - Evening student
  - Full-time student
  - Part-time student
  - Transferred to Bentley from another College
5. Please check the category which indicates your age:
- 18-21 years old
  - 22-26 years old
  - Older than 26 years old
6. Please check the category which indicates your approximate overall grade point average:
- Less than or equal to 1.7
  - Greater than 1.7, but no more than 2.3
  - Greater than 2.3, but no more than 3.0
  - Greater than 3.0, but no more than 3.7
  - Greater than 3.7
7. What annual salary do you expect to earn for your first full-time accounting position?
- Less than or equal to \$20,000
  - Between \$20,000 and \$24,000
  - Between \$24,000 and \$28,000
  - Between \$28,000 and \$32,000
  - Between \$32,000 and \$36,000
  - More than \$36,000
8. What type of accounting position do you expect to pursue after you graduate?
- Public Accounting
    - Big Six Firm
    - Other large public accounting firm
    - Smaller public accounting firm
    - Auditing
    - Taxation
    - Consulting
  - Corporate/Industry Position
    - Large corporation
    - Small corporation or a private company
    - Financial reporting
    - Internal audit
    - Cost accountant
    - Tax accountant
  - Non-Profit Organization
    - Government
    - Other
  - Other (please specify)
9. Have you had an internship position?
- No
  - Yes (If yes, describe the organization and position. Use the categories from question 8 to help answer this question.)
10. If you have ever had a business related job, please check the categories below that best describe your work experience(s).
- Bookkeeping, payroll, accounts payable
  - Supervisory
  - Administrative staff
  - Clerical staff
  - Computer programmer
  - Data entry
  - Salesperson
  - Bank teller
  - Other

11. Please indicate below the number of job interviews for full-time accounting positions you have had with each of the following types of organizations.

Number of interviews

- \_\_\_\_\_ Public accounting firms
- \_\_\_\_\_ Public corporation
- \_\_\_\_\_ Private company
- \_\_\_\_\_ Government or Non-Profit organization
- \_\_\_\_\_ Other (please specify) \_\_\_\_\_

12. Please indicate the semester and year in which you took each accounting course. Include classes you are taking this semester and add any accounting classes not on the list. (Ex F93, Sp94, Sum94)

- AC101 \_\_\_\_\_ AC310 \_\_\_\_\_
- AC102 \_\_\_\_\_ AC320 \_\_\_\_\_
- AC121 \_\_\_\_\_ AC340 \_\_\_\_\_
- AC122 \_\_\_\_\_ AC \_\_\_\_\_
- AC211 \_\_\_\_\_ AC \_\_\_\_\_
- AC212 \_\_\_\_\_

13. What is your student ID number? \_\_\_\_\_

(Student ID Numbers are required to allow the researchers to match your current response with your response to a future questionnaire. They **will not** be used to identify individual students.)

14. The following exhibit contains a list of skills. Please indicate how important you believe each skill is to your success as a practicing accountant by **circling** the appropriate number. Use the following scale:

- 1 Essential
- 2 Very Important
- 3 Somewhat Important
- 4 Not Very Important
- 5 Useless

- 1 2 3 4 5 Ability to Memorize
- 1 2 3 4 5 Accounting Knowledge
- 1 2 3 4 5 Auditing
- 1 2 3 4 5 Business Law
- 1 2 3 4 5 Computers
- 1 2 3 4 5 Economics
- 1 2 3 4 5 Leadership Ability
- 1 2 3 4 5 Logical Reasoning
- 1 2 3 4 5 Oral Communication
- 1 2 3 4 5 Problem Solving
- 1 2 3 4 5 Professionalism
- 1 2 3 4 5 Statistics
- 1 2 3 4 5 Time Management
- 1 2 3 4 5 Works Well with Others
- 1 2 3 4 5 Written Communication

15. Now consider the relative importance of each skill listed. Rank the skills **from 1 (most important) to 15 (least important)** and place that rank in the blank space provided.

- Ability to Memorize \_\_\_\_\_
- Accounting Knowledge \_\_\_\_\_
- Auditing \_\_\_\_\_
- Business Law \_\_\_\_\_
- Computers \_\_\_\_\_
- Economics \_\_\_\_\_
- Leadership Ability \_\_\_\_\_
- Logical Reasoning \_\_\_\_\_
- Oral Communication \_\_\_\_\_
- Problem Solving \_\_\_\_\_
- Professionalism \_\_\_\_\_
- Statistics \_\_\_\_\_
- Time Management \_\_\_\_\_
- Works Well with Others \_\_\_\_\_
- Written Communication \_\_\_\_\_