

Improving the Writing Self-Efficacy of Accounting Students

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Abstract

Students are often unmotivated to complete writing assignments offered in the accounting curriculum, leaving them unprepared for the communication requirements of the modern accounting career. We posit that this is at least partially attributable to accounting students' low writing self-efficacy, defined here as an individual's belief in their ability to perform certain actions successfully (Bandura, 1997). In this paper, we discuss how to enhance student motivation by increasing self-efficacy. Drawing on psychology research, we explain that self-efficacy can be enhanced via the use of well-designed assignments and pedagogical tools. To address the four sources of self-efficacy, we provide ten practical suggestions which can easily be implemented in the classroom to boost student motivation in writing assignments.

Introduction

The relationship between writing skills and career success has been established in the accounting literature for half a century (Roy and MacNeill, 1967; Henry and Razzouk, 1988; Albrecht and Sack, 2000, Bui and Porter 2010; Low, Samkin and Liu 2013), and accounting careers are no exception. The AICPA Competency Framework's Guiding Principles emphasize proper communication skills when establishing an engagement approach, working with outside parties (e.g., audit committees), using specific subject-matter language, preventing misunderstanding and misinterpretation, and sharing knowledge with other audit firm employees (AICPA 1999; Bolt-Lee and Foster 2003). Unfortunately, student skills remain inadequate when compared to the expectations of employers (Bui and Porter 2010; Low, Botes, Dela Rue, and Allen 2016; Kavanagh and Drennan 2008; Tempone et al. 2012; Christensen and Rees, 2003). Practitioners feel that current academic training fails to prepare students for writing in a professional context (Ulrich, Michenzi, and Blouch, 2003; Bui and Porter 2010). Academics have responded to such concerns by developing writing assignments and incorporating them into the accounting curriculum (Riley and Simons, 2013), but accounting professors observe that students often do not appreciate the value of writing assignments, lack motivation to work on them, and find them irrelevant and unimportant (Feldmann and Usoff, 2001). We posit that some students simply do not believe that their writing skills are capable of improvement through the training provided in the accounting classroom, further hindering the improvement of writing skills. We investigate this concept by drawing on the psychological construct of self-efficacy, or the belief in "one's capability

to organize and execute courses of action required to produce given attainment” (Bandura, 1977, p. 3). We posit that self-efficacy influences accounting students’ motivation and performance in writing assignments, and we therefore provide suggestions to help students enhance their writing self-efficacy.

The theory of self-efficacy suggests that the judgments individuals make about their own ability to achieve certain goals influence decisions about which behaviors to engage in and how much effort is needed for mastery (Bandura, 1986). People with high self-efficacy believe that their own actions and decisions largely determine outcomes in their lives. By contrast, people with low self-efficacy believe that they lack such self-determination.

In this study, we use writing self-efficacy to refer to students’ beliefs about their ability to complete writing assignments and to master writing skills via these assignments. Prior literature indicates that accounting students have higher communication apprehension (both written and oral) compared to other business majors (Simons, Higgins, and Lowe, 1995) and subsequently lower levels of writing self-efficacy (Graham, Hampton, and Willett, 2010; Hassall, Arquero, Joyce, and Gonzalez, 2013). Related research on communication apprehension suggests that students mistakenly believe that the accounting profession emphasizes more technical skills at the expense of communication skills. As a result, people who are more anxious about communication self-select into the accounting major (Howieson, 2003). Students with high communication apprehension will naturally have lower communication self-efficacy (Roberts, 2017), which demotivates students from exerting effort in writing assignments and impedes their learning and mastery of writing skills. The intuition is that since they believe that they cannot earn good grades or improve their writing skills, any effort they put in will be futile.

Given the importance of self-efficacy in student motivation, we draw on psychology research to further discuss how to design accounting writing assignments that students find approachable and manageable, thus increasing their self-efficacy. More importantly, we provide recommendations for making students feel that they are capable of learning transferable skills which can be used in their future assignments and professional careers. Social psychology literature lists four sources of self-efficacy: past accomplishment, vicarious experience, verbal persuasion, and physiological state. This paper discusses how to design writing assignments to utilize these four mechanisms to improve students’ writing self-efficacy.

The remainder of the paper is organized as follows. First, we discuss prior literature related to self-efficacy and its relationship with student motivation and performance. Second, we discuss practical teaching methods that allow instructors to help students enhance writing self-efficacy. We conclude by addressing the limitations of our study and discussing directions for future research.

Literature Review

Communication Skills in Accounting Education

Communication skills, including writing, are among the most important skills for successful accounting careers (Christensen and Rees, 2003; Matherly and Burney, 2009). For decades, surveys of academics, practitioners, and professional organizations all report that writing is among the most necessary skills in various accounting positions, and across geographical locations (see Riley and Simon 2013 for a review). Despite the pervasive demand, employers consistently report that graduating accounting students lack these skills (Low, Botes, Dela Rue, and Allen 2016; Bui and Porter 2010; Kavanagh and Drennan 2008; Tempone et al. 2012; Christensen and Rees, 2002). Practitioners believe that college education might not provide sufficient training in such skills (Ulrich et al., 2003; Bui and Porter 2010).

As part of the “writing across the curriculum” educational reform movement which began over thirty years ago (Garner, 1994), accounting courses and programs have adapted to include communication skills training. For example, in a study by May and May (1989), more than 50% of survey respondents report that communication skills instruction is integrated into their undergraduate programs, and other respondents report that such instruction is planned to be incorporated soon. Dow and Feldmann (1997) report further evidence that students are required to complete written assignments and/or oral presentations for over 55% of surveyed instructors’ intermediate

accounting courses. Anecdotal evidence suggests that many US institutions' accounting programs have re-engineered their curricula to improve students' writing skills (Ashbaugh, Johnstone, and Warfield, 2002). To the best of our knowledge, there are no recent studies on the extent to which writing assignments are incorporated into current curricula, how assignments are implemented, or whether these assignments are effective. However, the literature does document a variety of approaches and types of assignments that can be used in accounting curricula (Riley and Simons, 2013). Using these assignments, accounting educators strive to develop integrated programs which improve different categories of writing skills, such as grammar, composition, and workplace writing (Riley and Simons, 2013).

Lack of Student Motivation in Writing Assignments

The effectiveness of writing assignments depends heavily on student motivation, as is true for learning in general (Streuly, 1995). This motivation-effectiveness linkage is especially pronounced for accounting writing assignments (Scofield and Combes, 1993; Feldman and Usoff, 2001). Nevertheless, accounting instructors often observe that students lack requisite motivation. For example, Feldmann and Usoff (2001) document that students believe that three to four management summaries per semester are too many for an accounting class. Students also complain that writing assignments account for a significant percentage of final course grades. Some students simply don't see why they need to complete writing assignments in accounting courses.

Several accounting studies focus on enhancing perceptions of the importance of writing skills. Stout's (2014) MBA writing module explains the connection between communication skills and professional success and the gap between the demonstrated and desired communication skills of entry level hires. Feldmann and Usoff (2001) designed an experiment to show that devoting attention to the process of writing improvement, instead of just assigning more writing work in accounting classes, is effective in changing students' perceptions about the importance of writing. Friedlan (1995) suggests that a nontraditional course which focuses on user orientation, uses mini cases and current news items, and encourages discussions, improves students' perception of the importance of writing skills when compared to a traditional course.

Writing Self-efficacy of Accounting Students

Besides the perceived irrelevance of writing skills, low self-efficacy may also diminish motivation, according to psychology research. In social psychology literature, self-efficacy is defined as an individual's belief about their capability to act and achieve certain goals (Bandura, 1977). This belief, rather than individuals' actual capability, determines what people do with the knowledge and skill they have (Bandura, 1968). Judgment of self-efficacy is critical to academic performance, as it influences students' choices, effort, perseverance, thought patterns, and emotional states (Gram and Weiner, 1996). Self-efficacy enhances writing performance by increasing interest, attention, effort, and perseverance. Especially relevant to this research, students with strong self-efficacy show less anxiety and higher self-worth about their writing (Pajares, 2003). Consistent with these arguments, many studies have documented a strong relationship between self-efficacy and writing outcomes (e.g., Bruning and Horn, 2000; Garcia and de Caso, 2006).

Accounting students may have relatively low levels of writing self-efficacy for two related reasons: first, communication apprehension among accounting majors is relatively high (Hassall et al., 2000; Arquero, Hassall, Joyce and Donoso 2007; Ilias, Razak and Yunus 2013); second, communication apprehension is negatively associated with self-efficacy (Hassall, 2013). Communication apprehension refers to avoidance and anxiety related to communication. While communication apprehension research originally focused on oral communication, later research incorporated written communication (Gardner, Milne, Stringer, and Whiting, 2005). Accounting majors exhibit higher communication apprehension than other majors or the national average (Stanga and Ladd, 1990; Simons et al., 1995; Hassall, Joyce, Ottewill, Arquero, and Donoso, 2000). Students may self-select into the accounting major based on an inaccurate perception that accounting is not a communication-focused discipline (Howieson, 2003). Communication apprehension is negatively associated with communication self-efficacy

(Hassall, 2013; Roberts, 2017). This association holds for both oral and written communication (Hassall, 2013). Therefore, accounting students are expected to have relatively low written communication self-efficacy.

Students with low writing self-efficacy believe that it is either impossible or not worthwhile to improve their writing skills and earn high grades on writing assignments. This perception demotivates students from exerting effort on these assignments and reduces the assignments' curricular effectiveness. In the next section, we explain how to enhance students' writing self-efficacy in the classroom.

Improving the Writing Self-Efficacy of Accounting Students

According to social psychology research, individuals' self-efficacy originates from four sources. The most influential source is one's own past performance or *mastery experience*. Past successes or other positive outcomes enhance self-efficacy; failure or negative outcomes reduce it. The second source is observation of others' experiences, or *vicarious experience*. Because individuals engage in social comparison, others' successes and failures influence individuals' perceptions of their own competence. The third source is *verbal persuasion*, with positive messages raising self-efficacy, and negative messages weakening it. The last source of self-efficacy is *physiological state*. States such as anxiety and stress reduce self-efficacy (Bandura, 1997). Figure 1 illustrates the effects of these sources on self-efficacy. Below, we discuss these sources in detail and explain how to enhance student self-efficacy from each perspective. Figure 2 provides a brief summary of our suggested methods for addressing each of the four sources of self-efficacy.

Past Performance

Individuals' past accomplishment is known as the most powerful way to boost self-efficacy when such performance is considered authentic, not artificial. Likewise, failure can quickly reduce self-efficacy. The accounting curriculum should be designed to encourage student success and to create a pattern of successful writing accomplishments without sacrificing rigor.

Creating successful writing experiences can be difficult, especially when students have previously experienced failure. Low writing self-efficacy can often result from failure in prior English writing classes, since prior experience is a major determinant of self-efficacy (Pajaras, 2003). While English writing classes provide an entire semester's worth of writing skill training, a typical accounting class can only allot a small amount of writing time due to the need to cover large amounts of technical material. This time constraint may further reduce student self-efficacy: if participating in one hundred percent of an English class led to failure, what chance does five percent of an accounting class have? We offer three suggestions to help professors create successful writing experiences and/or the expectation of such experiences.

Focus on smaller and more manageable writing goals at a time

One strategy to reduce student intimidation is to break down a challenging overall goal into a series of smaller and more manageable targets, which are then integrated throughout the curriculum. For example, the overall writing goal for the accounting curriculum may be summarized as achieving competency in technical writing in accounting practice. This goal requires proficiency in a set of specific, practitioner-indicated writing skills, such as grammar; composition; clear, concise and persuasive writing; using jargon properly; and using situation-appropriate formatting and etiquette (Morgan, 1997; Chrisensen and Rees, 2002). This skill set is both intimidating to students who feel unprepared and unmotivated to complete writing assignments, and impossible to develop in a short amount of time. Improving writing skills requires sustained effort and a curricular design which focuses each class on a smaller goal.

One method of designing curricular writing goals is to increase their difficulty over time. The goals and tasks need to be set so that low self-efficacy students find them moderately challenging, but not overwhelmingly so, and will thus invest time and energy toward their accomplishment (Stipek, 1998). As the students become more skilled, new goals can encourage further progress. This allows students to create a pattern of continued success and to gain self-efficacy (Margolis and McCabe, 2006).

Another method is to disaggregate the overarching goal and to focus on one small area of writing skills at a time. Much research addresses short writing interventions aimed at a specific writing issue. While most of these interventions focus on grammar and composition, some address workplace- and career-related writing (see Riley and Simons, 2013 for a review). Brevity, for instance, is a skill far more necessary for business memos than for academic literary analysis assignments, which often feature minimum word or page counts that lead students to erroneously believe that “more is always better.” Exercises encouraging students to explain a concept (e.g., depreciation) to a fictional client with the fewest possible words may reframe students’ perspectives on workplace writing, and such an assignment could be tailored to sophomore students during their introductory accounting classes.¹ As students develop their accounting skills through more advanced courses, writing assignments might take the form of legal briefs in a forensic accounting course, or going concern analyses in an auditing course. Future research is needed to address other skill areas and to evaluate different ways of using assignments to group and target writing goals.

Communicating goals to students is crucial. Writing goals in each assignment/class need to be specified clearly, with evaluation rubrics and feedback provided according to these goals (discussed below). Furthermore, the overall writing plan in the curriculum needs to be communicated to students as clearly and early as possible, so that they will know from the beginning that if they successfully complete each assignment, they will have achieved writing competence before graduation.

Establish clear grading rubrics and provide informative feedback

Establishing clear grading criteria communicates goals and priorities and prepares students for evaluation (Scofield and Combes, 1993; Anderson and Mohrweis, 2008). Students usually do not have a good sense of instructors’ evaluative criteria without explicit rubrics. In some circumstances, student ratings of papers correlate poorly with instructor ratings (Zinnsky, 1987). This leads to student frustration about performance and grades. Rubrics reduce uncertainty about what is evaluated and how each aspect is evaluated. They also reduce the subjectivity and inconsistency of graders’ judgment, enhancing the reliability of assigned grades (Scofield and Combes, 1993). As a result, rubrics enhance self-efficacy since students perceive that they can achieve desired outcomes by following instructions.

Rubrics also facilitate the process of providing informative feedback. For example, a student may submit a paper which uses correct grammar and mechanics but which omits proper citations and lacks professionalism. The overall grade on this paper is not likely to be very informative as it reflects both strengths and weaknesses. Rubrics communicate what excels and what needs improvement (Anderson and Mohrweis, 2008). As a result, a student can learn how to improve performance in the next assignment. This also leads to an increase in student self-efficacy.

Some accounting instructors may be concerned about their own writing skills, making them hesitant to critique others’ performance. Rubric development provides an excellent opportunity for collaboration between such instructors and writing or English faculty. Development of a formalized framework for grading may alleviate the stress of grading in an unfamiliar domain for an accounting instructor, and the input of more knowledgeable faculty may make the rubric more effective and useful. A sample grading rubric used for an accounting communication course is included here as Appendix A.

¹ One of this paper’s authors used such an assignment in an Intermediate Accounting I class, providing an unnecessarily verbose memo and requiring students to cut word count as much as possible while preserving the ideas carried across in the initial memo. Word count reductions averaged over 50%.

Turn failure into success by allowing repetition

While past failures reduce self-efficacy, specific patterns and circumstances can change individuals' interpretations of failure. Specifically, students can still benefit from failure if they are given the opportunity to learn from their mistakes and attempt the same or a similar task again. If further attempts are successful, individuals learn that sustained effort can help overcome difficulty and obstacles (Roberts, 2017). Repetition enables students to simultaneously reinforce skills and enhance self-efficacy.

Research shows that writing improvement requires more than a single intervention (Ashbaugh, Johnstone, and Warfield, 2002; Gregson, 2005). Repetition can take place either through the process of revising and resubmitting an existing assignment, or by allowing students to attempt a similar task (Matherly and Burney, 2009). Consistent with these arguments, Pittenger, Miller, and Allison (2006) document that repetitive activities targeting specific writing skills enhance student performance. Similarly, Feldmann and Usoff (2001) suggest that requiring revision and resubmission enhances motivation to learn writing skills. These ideas could be implemented to enhance the expectation of success in the current assignment and to create successful experiences.

Vicarious Experience

Observing others performing a task or handling a situation can affect one's judgment about their own capacity in a similar situation. Vicarious experience influences self-efficacy, albeit less so than one's own past accomplishment (Bandura and Barab, 1973). The intuition is that if the observed can do it, so can the observer. Vicarious experience boosts one's self-efficacy when observers watch someone originally viewed as not capable of performing the task take meaningful steps, overcome obstacles, to achieve success (Bandura and Menlove, 1968). By comparison, observing someone who performs a task with ease may not have the same effect (Kazdin, 1974). In addition, seeing others fail despite persistent effort tends to lower one's self-efficacy.

Vicarious experience is most effective when student observers share similarities with role models (Schunk and Zimmerman, 1997; Schunk, 1999, 2001; Robertson, 2000; Zimmerman, 2001; Alderman, 2004). Similarities can include any aspects which observers deem important, including age, race, gender, ability, interest, social circles, and achievement levels (Margolis and McCabe, 2006). In this paper, we discuss two ways to offer vicarious experience.

Share success stories from accounting professionals

The first way to incorporate vicarious experience is to invite speakers, ideally practitioners, to share stories about writing skill improvement. Professors and student organizations often invite accounting professionals to classrooms and networking events. Instructors can use these opportunities to ask speakers to share their perceptions of writing as well as how they acquired their writing skills. Instructors may ask practitioners to compare their college-age and current skill levels, how their perceptions about their own writing assignments have changed, and which strategies and resources helped them to improve writing skills. Most professionals ascribe higher value to writing skills and writing assignments in their professional careers than students do (Rebele, 1985; Lin et al., 2005; Kavanagh and Drennan, 2008; Zaid and Abraham, 1994). Practitioners are likely to have stories about attempts to overcome obstacles. Sharing past experiences helps students identify with these professionals. When students see them as role models and find their stories inspiring, they may be more willing to emulate these professionals. Indeed, professors may find that personal stories from relatable role models are more effective than lectures and papers.

Incorporate writing samples of peers to show improvement

The second way to incorporate vicarious experience into writing assignments is to use sample writing from past and current students, instead of an example created by professors and professional writers. Peers are an easily accessible group with whom students naturally identify. Sharing peer samples can thus create an effective vicarious experience. To maximize effectiveness, it is important to show that continuous effort leads to writing skill improvement. For example, a professor can provide comparisons of writing samples taken from the beginning and the end of the

semester to show that a prior student learned from repeated attempts or from revising and resubmitting. Single samples are not as effective, as students cannot observe progress and may believe that the author was innately talented.

Verbal Persuasion

Verbal persuasion refers to using oral communication to persuade someone with low self-efficacy that they can succeed in a difficult task (Bandura, 1986). Such communication is more convenient but less effective than mastery experience and vicarious experience, which are more authentic and convincing (Lick and Bootzin, 1975). Using simple phrases such as “come on, you can do it” is a common but ineffective way to boost self-efficacy, as it is generic, superficial, hollow, and/or unrealistic (Sewell and George, 2000). Specific persuasion (e.g., “Here are three well-constructed sentences in your paper”) is more believable, and therefore more effective. Verbal persuasion can be made more effective when followed by an opportunity to practice the task and reach a new level of achievement (Roberts, 2017). If individuals are convinced of their capacity to accomplish the task, they are more inclined to persevere and will not give up easily. Verbal persuasion should not conflict with personal experience of performance accomplishment and vicarious experience. A proper mix of different methods is more effective in terms of enhancing self-efficacy. Here, we will discuss how to correct mis-conceptualizations about ability, establish attribution, and provide feedback.

Correct common misconceptions about ability

For persuasion to be effective, instructors should pay attention to students’ views about ability (Sewell and George, 2000). First, instead of seeing ability as something fixed or innate, students should understand that ability is malleable and can be developed via the accumulation of knowledge and skill (Dweck, 2008). Accordingly, the effect of original ability on performance is only incremental. High effort can make up for low innate ability.

Second, students should understand that ability is domain-specific. If a student has low ability in a specific domain, they may still develop high ability in a related domain by exerting more effort. For example, if a student learned from past classes that they are not good at creative writing, they should be informed that they are still able to learn and master professional business writing.

Establish that success is a result of personal effort and good strategy

Effective verbal persuasion should encourage and empower students by establishing a causal relationship between effort and success. Students with low self-efficacy tend to attribute failure or difficulty to their own insufficient ability, while students with high self-efficacy tend to attribute failure or difficulty to low effort, an adverse environment, or a wrong strategy (e.g., studying at the wrong place or with the wrong people, or allowing distractions) (Bandura, 2006). To increase self-efficacy, instructors should encourage students to attribute failure to insufficient effort or a wrong strategy, so that they might try harder or use other strategies in the future. Success needs to be attributed to personal effort and good strategy (e.g., managing time effectively and efficiently, or setting clear study goals) if it is to be consistent (Alderman, 1990).

Provide specific, properly framed, and sincere feedback

General encouragement needs to be supported by specific, differentiated, properly framed, and sincere feedback. First, instead of simply asking students to try harder, specific and differentiated feedback informs students about how to work effectively, including what areas to improve, whether the current strategy is optimal, and what resources students can utilize. A scoring rubric, discussed in the previous section, provides a clear framework which facilitates the feedback process. Knowing which strategy to use and what to do allows students to build self-efficacy (Schunk and Zimmerman, 1997). Second, such feedback should be framed as constructive and informative. It should reinforce the idea that abilities and skills can be acquired through high effort and good strategy. Lastly, in providing feedback, verbal praise should be sincere and valid. Artificial and insincere praise does not boost self-efficacy

(Bandura, 1986). In fact, such comments might be perceived as negative appraisals, weakening self-efficacy beliefs. Instead, couching a suggestion for improvement in an acknowledgement of related success may prove more productive, as it combines positive reinforcement with a demonstration that the instructor has read and appreciated the student's work. For example, "If you apply the same writing technique in the third paragraph that you used in the second, you may make your point more effectively."

Physiological State

The most well-known physiological state related to writing is communication apprehension, which has many negative consequences including communication avoidance, poor development of communication behaviors, and poor attitude toward communication (McCroskey, 1998). Communication apprehension can be triggered by fear of negative evaluation of written work, previous unsuccessful writing experience, or fear of expressing thoughts in words (Faigley, Daly and Witte, 1981; Daly and Wilson, 1983). Therefore, to reduce communication apprehension, instructors should strive to provide a supportive atmosphere (Arquero, Hassall, Joyce, and Donoso, 2007; Miller and Stone, 2009). For example, a sample form containing both positive and negative feedback could be provided to students before they complete their first assignment. If students understand that all class members will receive evaluations with both praise and suggestions for improvement, the emotional and unwanted impact of negative evaluation may be lessened. Instructors can also use self-disclosure, describing their own writing weaknesses (e.g., "Even now, I'm too wordy when I write my research papers.") in an effort to make students more comfortable with their own shortcomings. Students' writing apprehension decreases when they are provided a safe environment, which allows them to develop trust in the facilitator (Fox, 1980). Instructors should take time to interact and establish rapport with students. Below, we discuss pedagogical methods that may reduce communication apprehension.

Acknowledge the issue of communication apprehension

Riffe and Stacks (1992) report that simply "giving a name" to a problem can help students understand that they are not alone in their feelings, and that these feelings are natural, thus alleviating the issue. Instructors should acknowledge the issue of writing communication apprehension, ideally in a group setting. Students should understand that anxiety is normal. Since students may have become adept at masking their apprehension, it is rarely wise or productive to try to identify such apprehensive students for one-on-one meetings. In fact, such singling out may prove counterproductive, generating or increasing apprehension in the selected students. We have found that a better solution is to address apprehension to the entire class, preferably with a self-deprecating personal anecdote, to make students more comfortable with approaching their professor on their own.

Use peer review and non-graded or low-stake assignments instead of relying solely on instructor review

Peer review can reduce writing anxiety compared to instructor review (Fox, 1980; Smith, 1984; Fairs, Golen, and Lynch, 1999), often by avoiding the negative connotation students associate with instructors' editing comments (Reese-Durham, 2005). The peer review process also better engages students with assignments' evaluation criteria and standards (Falchikov and Goldfinch, 2000). Students are less uncertain about expectations and grading when using peer review, further reducing fear of negative evaluation. It has been our experience that students are actually eager to get low-stakes opportunities to practice technical skills, so long as they are confident that these are the skills that will later be tested. If students are given the professor's rubric to use when grading one another's assignments, several problems are addressed: the professor's workload is decreased, the non-threatening environment reduces student apprehension (Smith, 1984), students get more of the professor's grading perspective, and they may discover issues with their writing that can be addressed prior to turning in a graded assignment.

Students may take the low-stakes nature of these assignments as an excuse to reduce effort, mitigating their value. To prevent this, instructors should emphasize the similarity between such assignments and later, more heavily weighted assignments, framing the low-stakes work as an opportunity to make mistakes that can be avoided later.

Conclusion

Accounting students often lack motivation to work on writing assignments in accounting classes. We show that the lack of motivation is at least partially attributable to the low writing self-efficacy of accounting majors.

Psychological research on self-efficacy suggests that it has four sources: mastery experience, vicarious experience, verbal persuasion, and physiological states. Drawing on this research, we discuss practical teaching methods that allow professors to help students enhance their writing self-efficacy, thereby increasing their motivation and performance in learning writing skills.

One limitation of the paper is that some methods we recommend are not empirically tested or shown to be effective. Instead, recommendations are based on the personal experiences of the authors in teaching writing assignments in accounting curricula, and/or psychology theory. Research is needed to test the effectiveness of these methods in an accounting curricular context.

A second limitation to the usefulness of our recommendations is the lack of time that can be allotted to written assignments. In a curriculum already filled with technical coursework, accounting instructors may be loath to add additional assignments that are only tangentially related to the course's core subject matter. Here, an instructor's deep understanding of the technical material, coupled with prior work experience, may prove beneficial. Knowing where written assignments can replace other forms of coursework, rather than supplement it, may mitigate the impact of writing assignments on already overburdened students. For example, asking students to write a memo explaining to a client why the FASB requires most research and development costs to be expensed, rather than capitalized, would require them to demonstrate an understanding of the nature of expense recognition and the matching principle, in addition to helping them hone their writing abilities. These skills might not be so well-sharpened by a set of multiple-choice questions on the same subject.

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Figure 1: Summary of Sources of Self-efficacy

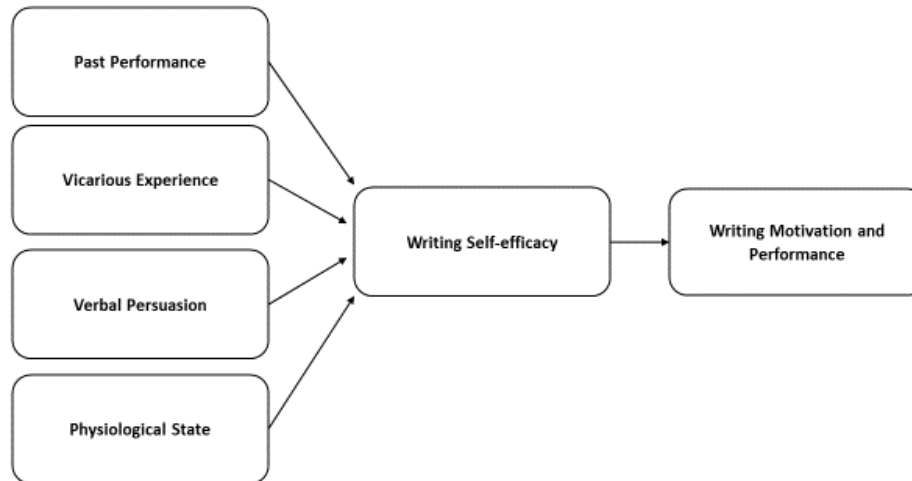


Figure 2: Sources of Self-Efficacy and Recommended Strategies

PAST PERFORMANCE	<ul style="list-style-type: none"> • Focus on smaller and more manageable goals • Establish clear grading rubrics and provide informative feedback • Turn failure into success by allowing repetition
VICARIOUS EXPERIENCE	<ul style="list-style-type: none"> • Share success stories from accounting professionals • Incorporate peer samples to show improvement
VERBAL PERSUASION	<ul style="list-style-type: none"> • Correct misconceptions about ability • Establish that success is a result of effort and strategy • Provide specific, properly framed, and sincere feedback
PHYSIOLOGICAL STATE	<ul style="list-style-type: none"> • Acknowledge the issue of communication apprehension • Use peer review and non-graded or low-stakes assignments

Appendix A: Sample Grading Rubric

WRITING RUBRIC					
ESSAY: Open Letter					
Student Name:			Date:		
CRITERIA		EXEMPLARY SKILL LEVEL, MASTERY	COMPETENT SKILL LEVEL, COMPETENCE	MARGINAL SKILL LEVEL, EMERGING	COMMENTS
1	Context/ Purpose <i>Considers the audience, purpose, and the circumstances surrounding the writing assignment(s). Abides by the conventions asked of the genre.</i>	Shows exemplary understanding of context, audience, and purpose that is very appropriate for the assigned assignment(s). All generic conventions considered.	Shows adequate understanding of context, audience, and purpose that is mostly appropriate for the assigned assignment(s). Most generic conventions considered.	Shows minimal understanding of context, audience, purpose, that is adequately appropriate for the assigned assignment(s). A few generic conventions considered.	
2	Content/Ideas/ Support <i>Develops a clearly articulated main idea(s) that is consistent with context and purpose.</i>	A main idea is consistently and clearly supported. Information and/or data are carefully examined.	A main idea is presented and generally supported. Most ideas are supported by appropriate research. Some information and/or data are carefully examined.	A main idea may be vaguely presented and support is inconsistent. In most cases, presented ideas are not adequately supported.	
3	Organizational/ Structure <i>Organizes ideas in clear and sequential paragraphs that logically reinforce the main idea.</i>	The organization of reasoning/logic clearly supports the main idea. Paragraphs are logical and internally consistent.	Reasoning/logic is somewhat inconsistent in support of the main idea. Paragraphs are generally logical. Sentences within each paragraph generally relate to each other with only few digressions.	Reasoning/logic is weak in support of the main idea. Paragraphs lack unity and/or are frequently illogical. There are major digressions that impact clarity of thought.	
4	Sources/Research <i>Incorporates sufficient use of relevant sources or appropriate research and conforms to MLA, APA and/or instructor guidelines.</i>	Use of substantial and relevant sources is demonstrated. All quotes, paraphrased ideas, and citations are consistently and correctly supported. Majority of quotes and paraphrased ideas contribute value and are used sparingly (if at all).	Use of research and relevant sources is generally evident. Most quotes, paraphrased ideas, and citations are consistently supported. Quotes and paraphrased ideas are minimal and provide some value.	Use of research and relevant sources is insufficient. Many quotes, paraphrased ideas, and citations are incorrectly cited. Quotes and paraphrased ideas are too frequently used and indicate minimal synthesis of information.	
5	Syntax/Grammar <i>Uses language, tone, and grammar appropriate for the assignment.</i>	Uses language, tone, and grammar very effectively to produce work that is clear, fluent, and virtually free of errors.	Uses language, tone, and grammar effectively to produce work that is mostly clear, fluent, and has few errors.	Uses language, tone, and grammar somewhat effectively, but work is not always clear	

WRITING RUBRIC				
ESSAY: Open Letter				
Student Name:			Date:	
CRITERIA	EXEMPLARY SKILL LEVEL, MASTERY	COMPETENT SKILL LEVEL, COMPETENCE	MARGINAL SKILL LEVEL, EMERGING	COMMENTS
			or fluent, and contains errors.	
FINAL COMMENTS:				Grade:

SELF-Reflection: What still needs work? What do you feel good about?