

Writing Apprehension Among Accounting Seniors

Leisa L. Marshall

Valdosta State University

Anthony W. Varnon

Southeast Missouri State University

Abstract

The results of this study suggest that increasing the number of writing assignments as a mechanism to increase writing performance may actually solidify the negative perceptions and abilities of the less-than-adequate writer. Analysis of accounting seniors' writing apprehension (WA), a phenomenon linked in the literature to writing performance, provides evidence to this suggestion. This study extends the research of accounting majors' WA by focusing on accounting seniors. This study also extends previous research by analyzing the relationships of accounting seniors' WA to additional writing assignments in the accounting curriculum and to the business writing course. Data on 221 students in an upper-division accounting information systems course was analyzed to determine the relationships of WA to additional writing assignments in an accounting curriculum and the business writing course. These relationships were determined with the Pearson's correlation coefficient, analysis of variance, chi-square and the binomial proportion tests. The results reveal a significant relationship between WA and grades earned in the Business Writing course. The results do not support additional writing assignments (without specific writing instruction) as a method to affect WA levels, and indirectly writing performance, for accounting students with high WA.

Background

The "encouragement" of accounting academicians to develop or further enhance communications skills among accounting students has existed for several decades. The American Accounting Association's *Bedford Report* (1986) appears to have started the most recent call for increasing the development of communications skills within accounting education. Subsequent to the *Bedford Report* (1986), additional calls for the development of communication skills in accounting programs materialized via the *White Papers* (1989), the Accounting Education Change Commission (AECC 1990), the Institute of Management Accountants (Siegel and Sorensen 1994), and the American Institute of Certified Public Accountants (AICPA 2003).

An abundance of evidence exists in the literature documenting the importance given by accounting educators to written communication. Methods of incorporating writing assignments in accounting courses receive a substantial amount of attention. Such methods include cases (Greenstein and Hall 1996; Ricci 1993), research projects (Coppage 1991; Murphy and Hoepfner 2002), writing-to-learn (Baird et al. 1998; Catanach and Rhoades 1997), journal writing (Deleo and Letourneau 1994), and writing across the curriculum (WAC) (Riordan et al. 2000). Additional evidence that supports the importance of written communication in accounting programs includes articles describing perceptions of writing skills by accounting practitioners (Burnett 2003; Moncada and Sanders 1999),

accounting curriculum changes (Ainsworth 1994; Nikolai 1994), accounting assessment (Akers et al. 1997), and grading methods (Dyer et al. 1994; Garner 1994; Scofield and Combes 1993; Stocks et al. 1992).

The call by the accounting profession and subsequent response by accounting educators to develop communication skills presupposes that the inability to communicate (perform) results from inadequate skills training. However, the literature provides evidence of two variables – skills and apprehension – that impact performance in communication. This study focuses on the apprehension associated with writing. Writing apprehension (WA) measures an individual's basic fear (apprehension) of writing.

One of the objectives of this study is to explore the relationship of WA to writing performance on non-personal types of writing; the types of writing performed by accounting professionals. Another objective is to evaluate changes (if any) in WA levels (and potentially in writing performance) that result from additional writing assignments in an accounting curriculum that requires writing. Prior to pursuing these two objectives, samples of previous research and the current sample were cross-validated by comparisons of the results presented in the literature. The first section of the paper contains a summary of the WA concept from the general education literature as well as the accounting literature. The next section contains the hypotheses and their development, followed by a description of the sample and data collection process. The methods and results appear in the subsequent sections. The remaining sections contain the discussion, limitations, conclusions and future research.

Literature

Berger and McCroskey (1982) make a clear distinction between oral communication apprehension (OCA) and oral communication skills and the training necessary to increase communication performance (see Table 1). At the extremes, an individual with high skills and high apprehension may or may not be able to perform well. The apprehension may cause the individual to perform at a level that does not reflect the individual's skill level; forcing additional writing assignments may serve to reinforce the existing fear. This type of individual needs anxiety reduction training, as opposed to skills training, to increase performance levels. Communication apprehension techniques integrated into the classroom environment have proven successful to overcome oral communication apprehension and increase performance (Berger and McCroskey 1982; McCroskey 1972). At the other extreme, an individual with low skills and low apprehension needs skills training to increase performance. Simons et al. (1995) extend these relationships and suggest (although do not test) an interaction effect between communication skills and communication apprehension (see Figure 1).

The communication apprehension literature related to OCA was subsequently extended to writing apprehension (WA). WA, anxiety levels associated with writing situations (Daly and Miller 1975a), negatively affects measures of writing performance for high writing apprehensive writers (Daly 1977, 1978; Faigley et al. 1981). An evaluation of students' written compositions (performance) revealed that high writing apprehensive students use fewer words and statements than students with low WA (Daly 1977). In addition, high writing apprehensive students use fewer words ending in "ly," commas, and delimiting punctuation (e.g. colons) (Daly 1977). Students with higher WA levels performed more poorly on various measures of writing competency than low writing apprehensive students on a multiple-choice objective test (Daly 1978). High writing apprehensive students scored lower on nine of 12 writing skills (Daly 1978). More specifically, students with higher WA earned lower scores than students low in WA on the proper use of punctuation, case, adjectives and adverbs, agreement, diction and parallelism. In addition, higher writing apprehensive students relative to students with lower WA were less able to identify misspellings, sentence fragments, and faulty references or pronouns (Daly 1978). Daly and Miller (1975c) reveal that high writing apprehensive writers utilize less intense language than do low writing apprehensive writers. Faigley et al. (1981) subsequently provide evidence of similar effects.

Faigley et al. (1981) tested the relationship of writing apprehension on writings of two essay types – narrative/descriptive and argumentative. The narrative/descriptive essays required writing on one of two assigned topics and also required drawing on the writer's personal experience. They found the essays of a narrative/descriptive nature revealed that the compositions of students with high WA were of lower quality, shorter in length,

contained fewer words per T-unit (“independent clause plus all the subordinate elements attached to or embedded in it” (Faigley et al. 1981, p. 18)) and per clause (Faigley et al. 1981). In addition to high writing apprehensive students’ lower performance on the narrative/descriptive essay, these same students performed more poorly on six of eight standardized writing competency measures (Faigley et al. 1981). Students also wrote an argumentative essay and were required to support or negate one of two assigned topics, objectively. Significant differences did not emerge between low and high writing apprehensive students. Faigley et al. (1981) suggest that a difference in writing performance may not exist between WA levels for non-personal writing assignments, while simultaneously acknowledging the potential confounding effects of essay type (narrative and personal versus argumentative and non-personal) and content topic (p 20).

In addition to the effects on writing performance, high apprehensive writers approach writing with negative attitudes and avoid writing whenever possible (Daly and Miller 1975b). This fear of writing can be of such a degree that high writing apprehensive students may elect out of additional writing courses (Daly and Miller 1975b). Furthermore, students may base their entire careers on the fear of writing by electing college majors perceived to require less writing (Daly and Shamo 1978). The general education literature also reveals consistent relationships between WA and other variables. Associations exist between WA and choice of occupation (Daly and Miller 1975a), self-concept (Daly and Wilson 1983), learning styles (Onwuegbuzie 1998) and oral communication apprehension (OCA) (Daly and Wilson 1983).

The general education literature mainly contains results of students in the university- required communication and/or psychology courses. The literature is somewhat lacking with respect to research on WA among accounting majors. Only four studies provide research findings of WA among accounting majors (Hassall, et al. 2000; Simons et al. 1995; Elias 1999; and Faris et al. 1999). Although the Hassall et al. (2000) study focuses on business and accounting students in the United Kingdom and Spain, they speculate on the importance of distinguishing between WA and writing skills and the impact on writing performance.

Hassell et al. (2000) report higher WA levels for accounting majors (67.67) than for UK business students (62.51), but there is no provision of statistical analysis to determine whether these averages are significantly different. However, the remaining WA and accounting education researchers’ findings reveal the existence of significantly higher WA averages among accounting majors relative to other business majors (Faris et al. 1999; Simons et al. 1995). Simons et al. (1995) report significantly lower WA scores for the accounting majors in their study than for Daly’s (1978) sample of students in a university-required basic composition course.

Simons et al. (1995) found a significant correlation ($r = 0.293$, $p = 0.0001$) between accounting students’ WA and oral communication apprehension (OCA). Daly and Wilson (1983) found this same significant correlation between WA and OCA ($r = 0.28$, $p < 0.05$) for [non-accounting] students in a freshman and sophomore basic communication course. Accounting majors that earned “A” grades in English Composition I (Comp I) revealed significantly lower WA levels than those that earned “B” and “C” grades (Faris et al. 1999). These differences did not follow into English Composition II (Comp II) where significant differences were not found among grades earned by accounting majors (Faris et al. 1999).¹ Comparisons of WA levels among different ages also produced no significant differences (Elias 1999; Faris et al. 1999; Simons et al. 1995).

Studies of accounting majors’ WA levels among genders produced mixed results. Females produced lower WA scores than males in the Simons et al. (1995) study and higher than males in the Faris et al. (1999) study. However, neither study produced significant results. The males in Elias’ (1999) study revealed significantly higher WA than females. Elias’ (1999) results compare equally to WA findings in the general education literature (Daly 1975b).

The concept of WA and its relationship to writing performance receives less than an adequate amount of attention in the accounting education literature. The accounting education literature instead focuses on more and different types of writing assignments despite the effects of writing apprehension on writing performance as revealed in the general

¹ Faris et al. (1999) do not attempt to explain the different relationships between WA and Comp grades.

education literature (see previous paragraphs). Additional writing assignments may prove beneficial to those with low WA levels; however, the opposite or no effect may ensue for those with moderate or high WA levels (Daly and Miller 1975b, Daly 1978). As such, the efforts of accounting faculty to increase writing performance without consideration for WA levels and specific writing instruction may fall short of affecting those with high WA levels.

The general education literature provides insight into the effects of “teaching” writing skills and addressing WA on writing performance. Faigley et al. (1981) evaluated differences in writing performance on essays between high WA and low WA students in an undergraduate introductory composition course. Faigley et al. (1981) found significant differences in writing performance between students with low and high writing apprehension. More specifically, they found that students with high WA performed significantly lower on descriptive essays than did students with low WA.

In an earlier study, Fox (1980) evaluated two teaching methods of writing skills development on writing apprehension of students in a university English composition course. One teaching method utilized the traditional approach to skills development; more specifically, the traditional method included skills development by utilizing “writing exercises, lecture, discussion, and question-answer sessions” (Fox 1980, p 40). The second method utilized student-centered mechanisms to reduce writing apprehension while simultaneously teaching writing skills development. Fox (1980) found that the method that focused on both WA and writing skills development served to decrease WA at a significantly greater rate than the traditional method of skills development. These results provide additional evidence that might suggest the efforts of accounting faculty to increase writing performance with the “more-is-better” approach, without consideration for specific writing instruction and WA levels, may fall short of affecting those with high WA levels.

As accounting educators seek to increase writing performance in accounting majors, WA must be a consideration for the high writing apprehensive student. Both written and oral communication apprehension are easily measured with survey instruments. The WA instrument, developed by Daly and Miller (1975a), provides a measure of WA (see Appendix A). The average mean score from the instrument development was 79.28 with a standard deviation of 18.86 (Daly and Miller 1975a). Scores one standard deviation above the average (98.14) and one standard deviation below the average (60.42) indicate high and low WA levels, respectively (Daly and Miller 1975a). Daly and Miller (1975a) and Daly and Shamo (1978) report 19 and 16 percent, respectively, of the general student population suffer from high WA. The Personal Report of Communication Apprehension, developed by McCroskey in 1972 (McCroskey 1978), provides a measure of OCA (see Appendix B).

Hypotheses Development

This study first serves to cross-validate the current sample and the samples in previous research with respect to WA and accounting majors. Similarities of the current sample to samples of previous research provide an empirical foundation for the subsequent hypotheses of the current study. Simons et al. (1995) and Faris et al. (1999) samples contained business students, divided into individual business majors, enrolled in Accounting Principles. Elias’ (2000) sample included accounting majors above Accounting Principles and included Cost Accounting and Intermediate Accounting I students.

Generally speaking, seasoned accounting educators acknowledge the attrition of accounting majors from Accounting Principles to Intermediate Accounting I as well as the “weed-out” nature of Intermediate Accounting I. It is not the objective of this study to explain this attrition. The purpose in this study is to cross-validate the samples as mentioned above. Significant differences might invalidate the use of declared accounting majors in accounting principles courses as valid representatives of accounting majors with respect to WA.

The first set of hypotheses focuses on the samples and variables previously utilized in the literature with respect to WA and accounting majors. However, this study moves beyond the samples of accounting principles, Cost and Intermediate Accounting I students and includes only students most likely to graduate with degrees in accounting

(those that had completed both Cost and Intermediate Accounting I). Based on the findings in the literature, the first four hypotheses, with the first two stated in the alternative form, are:

- H₁₋₁: Accounting majors' writing apprehension (WA) is significantly and positively correlated to their oral communication apprehension (OCA).
- H₁₋₂: Accounting majors' WA is significantly and negatively correlated to grades earned in English Composition I (Comp I).
- H₀₋₃: A significant correlation does not exist between accounting majors' WA and English Composition II (Comp II) grades, gender, and age (traditional vs. nontraditional students).
- H₀₋₄: There is no difference in the average WA levels of accounting majors and the national norm of the general student population of freshmen and sophomores.

Faigley et al. (1981) suggest that WA relates to writing of a personal nature as opposed to writing of an objective (or non-personal) nature. However, Faigley et al. (1981) acknowledge the confounding effect of the essay type and the essay topics. The students in the Faigley et al. (1981) study wrote two essays on one of two topics each. One essay was a narrative and descriptive essay that required the student's personal experience. The second essay type was an objective-argumentative essay. Business writing provides a prime candidate for non-personal writing and consists of the types of writings that accounting graduates perform. If the suggestion by Faigley et al. (1981) is true, a significant correlation would not be expected between the Business Writing course and WA. Furthermore, the concern for WA among accounting students would not be of concern to the accounting educator.

- H₀₋₅: A relationship does not exist among accounting majors' WA and writing of a non-personal nature.

The accounting literature includes an increasing number of articles that describe techniques for the incorporation of writing assignments into the accounting curriculum. This proliferation of research may suggest that more writing assignments appear in accounting programs; further suggesting that additional writing assignments decrease WA and, in turn, increase writing performance. The next set of hypotheses tests the impact, if any, on WA that results from writing assignments in an accounting curriculum. The first of the next two hypotheses tests the impact of the additional writing assignments on WA of an entire accounting curriculum that integrates writing assignments in virtually all of the junior- and senior-level accounting courses. The subsequent hypothesis isolates the relationship of WA and additional writing in four courses beyond the Intermediate Accounting I and Cost Accounting courses.

- H₀₋₆: There is no difference between WA levels of sophomore accounting majors and upper-division accounting majors.
- H₀₋₇: Writing experiences in an accounting curriculum has no effect on WA among accounting majors.

If the suggestion that more writing experiences serve to further increase the already high writing apprehensive students' fears is valid (Faigley et al., 1981), the use of more writing assignments, without addressing the fear of writing, to increase writing performance of students with high WA levels is questionable. The "more-is-better" approach to writing may serve to impede increased performance of high writing apprehensive students. However, the "more-is-better" approach might produce the intended results (increased performance) for students with low WA. Combining the lower WA averages of accounting majors relative to the general university population (Simons

et al. 1995) and the suggestion regarding the impacts of additional writing assignments, it is expected that the proportion of high WA students would remain stable while the proportion of low WA students would increase as a result of additional writing assignments. Comparisons of the proportions of low, average and high WA levels between accounting majors and samples from the general education literature are used to evaluate this hypothesis.

H₀₋₈: Additional writing assignments have no impact on the distributions of WA levels (high, average and low) of accounting majors.

Methodology

Sample and Data Collection

The sample in this study consists of 221 Accounting Information Systems (AIS) students enrolled in one of 11 sections of the AIS course between fall 2001 and spring 2006 at a medium-sized, southeastern United States state university. With the exception of one summer course, all sections met twice a week for 75 minutes for 15 weeks. The same faculty member taught all of the AIS sections.

The AIS course is a required course of all accounting majors. Students successfully completed, with a grade of “C” or better, Intermediate Accounting I and Cost Accounting prior to enrolling in the AIS course. Each of these courses requires at least one writing assignment related to the content of the course. The completion of the two required junior-level accounting major courses and enrollment in the required senior-level AIS course provide a more accurate sample of accounting majors over that provided by accounting principles’, Intermediate Accounting I and Cost Accounting students in previous studies.

Students completed the writing apprehension and oral communication (WA and OCA, respectively) instruments on the first day of class. The students were informed that the information would remain strictly confidential, that the results would be analyzed on an aggregate basis only and that the testing was part of the accounting department’s assessment efforts. Students provided their names on each survey to allow for the retrieval of relevant data (e.g. English grades, birth year). In addition to the WA and OCA scores, the variables under study consist of age upon entering the AIS course, gender, and grades earned in three required English courses: English Composition I (Comp I), English Composition II (Comp II), and Business Writing. This information was retrieved from the students’ records.

The students in the sample had an average GPA of 3.13, SAT of 1037 and 116 cumulative semester hours. The average age at the time of enrollment in the AIS course was 26, with a range from 20 to 50. Average course grades in Comp I, Comp II, and Business Writing were 3.07, 3.18, and 3.54, respectively. Females comprise approximately 62 percent of the sample.

The accounting program of the seniors in this study contains a writing element(s) in each of four upper-division, required courses: Intermediate Accounting II, Individual Income Tax, Auditing, and Business Writing. As such, the completion of these courses provides a post-test to the effects of additional writing assignments on WA levels. A subset of the sample (n = 67) was identified as students that had either completed all four of the courses or had only one of the four courses. The final sample contained 27 that had completed only one of the four courses and 40 that had completed all four courses.² The WA scores of these subgroups served as pre-tests and post-tests to test whether additional writing within an accounting program affects accounting majors’ WA.

Comparisons to sophomore accounting majors and the general university population required the use of sample data from previous studies. More specifically, sample information from the Faris et al. (1995) and Simons et al. (1995) research facilitated the comparisons of the current study to sophomore accounting majors. Daly and Miller (1975a) and Daly and Shamo’s (1978) research provided information of sample data for comparisons to the general university.

² Five, 70, and 79, students, respectively had 0, 2, and 3 of the required four upper-division courses.

Methods

Pearson's correlation coefficient was used to test the relationships between WA and grades earned in the English courses (Comp I, Comp II, and Business Writing) and OCA. ANOVAs tested differences between WA and grades earned in each of the English courses, gender, age, and the effects of additional writing assignments in the accounting curriculum. Tukey's HSD mean separation procedure was used to identify differences in ordinal variables. The t-test was used to test differences in average WA scores between the seniors of the current study and sophomores (accounting majors and the general student population) in the samples from the literature. The chi-square test and binomial proportion tested for differences in the sample compositions of the current study and the general student body.

Results

The Pearson correlation coefficient reveals a significant and positive correlation between WA and OCA ($r = 0.240$; $p = 0.005$) (see Table 2). The Pearson correlation coefficient also reveals a significant negative correlation between WA and grades earned in Comp I ($r = -0.234$, $p = 0.001$). ANOVA results indicate potential differences between at least two of the grades earned in Comp I ($p = 0.010$) (see Table 3). Mean separation procedures' results reveal significant differences between A grades and C grades ($p = 0.010$) (see Table 4). Students that earned A grades in Comp I produced significantly lower WA scores ($\bar{X} = 61.92$) than students that earned C grades ($\bar{X} = 75.15$).

Both the Pearson correlation coefficient and ANOVA results indicate no difference in WA scores for Comp II grades, age, or gender (see Tables 2 and 3). This supports the findings in the literature with respect to Comp II and age. The lack of significant effect of gender on WA scores provides support to the findings of Simons et al. (1995) and Faris et al. (1999).

The Pearson correlation coefficient and the ANOVA results both provide support for a relationship between WA and grades earned in the Business Writing course. The ANOVA results produced significant differences in WA among the grades earned in Business Writing ($p = 0.000$). Mean separation procedures reveal significant differences in WA scores between students that earn A grades ($\bar{X} = 63.27$) and students that earn B grades ($\bar{X} = 75.26$). Students that earn A grades in the Business Writing course have significantly lower WA levels than students who earn B grades. Although the results do not reveal a significant difference between the A and C ($\bar{X} = 75.0$) grades, the number of students that earned C grades is too small ($n = 3$) to draw definitive conclusions.

Significant differences did not result between the average WA scores of the seniors ($\bar{X} = 68.24$) in the current study and the sophomore accounting majors ($\bar{X} = 70.68$) in the Simons et al. (1995) study (p -value < 0.26). However, accounting students' WA levels were lower ($\bar{X} = 65.83$) after they completed the majority of their accounting courses than prior to their completion ($\bar{X} = 67.04$) (see Table 5). Nevertheless, the ANOVA results indicate these differences were not significant ($p = 0.802$).

The t-tests of differences between the current sample of accounting seniors and Daly's (1978) sample of freshman and sophomore students in an introductory-level communications course produced significant results. Senior accounting majors produced lower average WA scores ($\bar{X} = 68.24$) than the national norm of the university population of freshmen and sophomores ($\bar{X} = 75.59$) (Daly and Miller 1975a); this finding is consistent with the literature (Simons et al. 1995).

The chi-square test for the differences in the composition of low, average, and high WA scores between students in the current study and those from the general university population of freshmen and sophomores produced significant differences ($p < 0.000$). The binomial proportion test results indicate a significantly larger percentage of accounting majors (43.44 percent), relative to the general university population (14.77 and 13.27 percent), do not suffer from high WA issues ($p = 0.00$ and 0.00) (see Table 6). However, the percentage of accounting students that suffer from WA issues (16.74 percent) is not significantly different from the percentage of the general university population (19.32 and 16.02 percent).

Discussion

Support of Previous Studies (Hypotheses 1 – 4)

The results of this study provide support to the results of prior studies. Faris et al. (1999) reveal significant differences in WA between students that earned A grades and those that earned B and C grades in Comp I. The current study produced similar results with respect to the differences between A and C grades. The significant and positive correlation between WA and OCA compares equally to Simons et al. (1995) who report the same correlation between WA and OCA. The significantly lower average WA score of accounting seniors relative to the general population of freshmen and sophomores is also consistent with the findings in the literature (Simons et al. 1995).

Similar to Faris et al. (1999), significant differences were not found for grades earned in Comp II. Female accounting seniors produced lower WA scores than males, consistent with the findings of Simons et al. (1995) and Elias (1999). However, consistent with the findings of Simons et al. (1995) and Faris et al. (1999), WA among males and females is not significantly different. This study concurs with the results of both Faris et al. (1999) and Elias (1999) with respect to age where significant correlations were not found. Overall, these findings serve to cross-validate the current sample and the samples in the literature. Similar relationships exist between WA and OCA, Comp grades, gender, and age among accounting majors in the accounting principles courses of previous studies and senior accounting majors of the current study.

Non-Personal Writing (Hypothesis 5)

As an extension to Faigley et al. (1981) that found differences in performance between high and low WA on essays of a personal nature (descriptive essays) but not for writings of a non-personal nature (argumentative essays), the relationship between WA and performance in the Business Writing course was explored. The Business Writing course was selected because of the nature of the course (non-personal writing) and the relationship of the course content to the writing requirements of the accounting profession. The significant and negative relationship between WA and grades earned in the Business Writing course indicates that the type of writing does not remove the apprehension experienced in writing situations of a non-personal nature. This relationship further highlights the concern for high WA in accounting seniors, as the writing typically required of accounting majors is non-personal in nature. The differences found by Faigley et al. (1981) might be attributed to the type of essay (descriptive vs. argumentative essays) or the content of the essay as opposed to the nature of the writing (personal vs. non-personal).

Writing in the Accounting Curriculum (Hypotheses 6 – 8)

The accounting seniors of this study had many opportunities to experience writing activities beyond the opportunities provided to accounting sophomores in earlier studies. These opportunities arose through enrollment in the Business Writing, Intermediate Accounting I, and Cost Accounting courses. Additional writing was required in Intermediate Accounting II, Auditing, and Income Tax. However, differences in WA levels between accounting sophomores and the entire sample of seniors do not appear to exist. This finding suggests that additional writing does not make a difference in WA. Additional evidence to this finding emerges with the comparisons of accounting seniors that had completed the Intermediate Accounting II, Auditing, Individual Income Tax and Business Writing courses to accounting seniors that had completed only one of these four courses. The findings indicate that the integration of writing assignments into accounting courses does not decrease WA, and thus may impede an increase in writing performance.

Additional evidence of the lack of impact of additional writing on high WA reveals itself in the evaluation of the proportion of high, average, and low WA among accounting seniors. Given the lower overall WA average of accounting majors relative to the general university population, (Daly and Miller 1975a, Daly and Shamo 1978) one would expect to find a lower percentage of high WA among accounting majors. However, comparisons of the percentages of high and low WA levels of accounting majors relative to the general university population produces a different result. The proportion of accounting majors with high WA levels is not significantly different from that of the general university population; while the proportion of accounting majors with low WA is significantly higher

than that of the general university population. This might be an indication that the typical methods of increasing writing skills prove successful for accounting majors with average to low WA levels, but falls short of producing the same results for those with high WA.

Limitations

A potential limitation of this study includes the comparisons of the accounting seniors of this study and this study's time period to the freshmen and sophomores in earlier time periods of other studies. However, evidence does not exist to suggest a shift in college students' characteristics that would influence the results of this study.

A second limitation includes different instructors at different institutions with different teaching methods in the English courses. In the same vein, students in previous studies also had different instructors with different teaching methods at various institutions. However, the potential additional limitation exists.

A final limitation of note is the lack of actual writing performance for accounting students. Although the link between writing performance and WA appears in the literature for basic writing skills, this same link to business writing does not appear. This study provides a link between WA and business writing via the Business Writing course. However, the Business Writing course of the students in this study is offered through the English department. An additional link of WA and writing specifically for accountants does not appear in this study or in the literature.

Conclusion and Future Research

The first piece of evidence that indicates writing apprehension (WA) among accounting majors might be a concern for accounting educators appears in the literature. The literature indicates accounting majors' WA is significantly greater than non-accounting business majors. Additional evidence that WA should be a concern to accounting academicians appears in the results of this study. A significant relationship exists between WA and grades earned in the Business Writing course, the types of writing performed by accounting professionals. This study reveals that approximately 17 percent of accounting seniors experience high WA levels.

The results of this study indicate that "more writing assignments" as a method of "teaching" writing in accounting courses serves to decrease writing apprehension and, possibly, enhance writing performance of the low writing apprehensive student. However, the evidence does not support this same conclusion for high writing apprehensive students. Moreover, the results indicate that more writing assignments serve to validate the fears of the already high writing apprehensive accounting students. As indicated in the literature, this fear of writing situations, or high levels of WA, negatively affects writing performance.

Hassall et al. (2000) state that before addressing communication skills, high communication apprehensive writers' "fears and anxieties need to be addressed." Elias (1999) suggests more feedback to students with higher levels of communication apprehension. Simons et al. (1995) suggest curriculum design and teaching methods that take into consideration those high in communication apprehension before developing communication skills. A combination of these suggestions might prove beneficial to the high writing apprehensive writer.

Future contributions to the literature consist of first validating the relationship between WA and writing performance in the accounting curriculum. Additional studies would include the evaluation of pedagogical methods with a focus on the high apprehensive writer. The evidence clearly supports the need for instructional techniques aimed specifically toward high writing apprehensive students. Instructional methods that diminish higher WA levels must be addressed if the intention is to increase writing performance. Critical areas of research that identifies the impact of various teaching techniques on high writing apprehensive students includes, but is not limited to, one-to-one counseling, writing labs, writing across the curriculum, case studies, instructional-delivery methods (lecture versus active-learning), testing and forms of feedback.

References

- Accounting Education Change Commission (AECC). 1990. Position Statement No. 1: Objectives of Education for Accountants. *Issues in Accounting Education*, 6(2), 307-312.
- Ainsworth, P. 1994. Restructuring the introductory accounting courses: The Kansas State University experience. *Journal of Accounting Education*, 12(4), 305-323.
- Akers, J. D., D. E. Giacomino, and J. P. Trebby. 1997. Designing and implementing an accounting assessment program. *Issues in Accounting Education* 12(2), 259-280.
- American Accounting Association (AAA), Committee on the Future Structure, Content, and Scope of Accounting Education (Bedford Committee Report). 1986. Future Accounting Education: Preparing for the Expanding Profession. *Issues in Accounting Education* (Spring), 168-195.
- American Institute of Certified Public Accountants (AICPA). 2003. *Core Competency Framework for Entry into the Accounting Profession* (The Framework). Retrieved January 2, 2005, from <http://www.aicpa.org/edu/corecomp.htm>
- Arthur Andersen and Co., Arthur Young, Coopers and Lybrand, Deloitte Haskins and Sells, Ernst and Whinney, Peat Marwick Main and Co., Price Waterhouse, and Touche Ross. 1989. *Perspectives on Education: Capabilities for Success in the Accounting Profession*, "White Paper." Prepared by the chief executives of the [then] eight largest public accounting firms. Retrieved January 2, 2005, from <http://aaahq.org/AECC/big8/index.htm>
- Baird, J. E., R. C. Zelin, and L. A. Ruggle. 1998. Experimental evidence on the benefits of using "writing to learn" activities in accounting courses. *Issues in Accounting Education*, 13(2), 259-276.
- Borzi, M. G., and T. H. Mills. 2001. Communication apprehension in upper level accounting students: An assessment of skill development. *Journal of Education for Business*, 76(4), 193-198.
- Burnett, S. 2003. The future of accounting education: A regional perspective. *Journal of Education for Business*, 78(3), 129-134.
- Catanach, A. H., and S. C. Rhoades. 1997. A practical guide to collaborative writing assignments in financial accounting courses. *Issues in Accounting Education*, 12(2), 521-536.
- Coppage, R. E. 1991. Student Motivation from beyond the classroom. *Management Accounting*, 72(11), 65.
- Daly, J. A. 1977. The effects of writing apprehension on message encoding. *Journalism Quarterly*, 54(3), 566-572.
- Daly, J. A. 1978. Writing apprehension and writing competency. *Journal of Educational Research*, 72(1), 10-14.
- Daly, J. A., and M. D. Miller. 1975a. The empirical development of an instrument to measure writing apprehension. *Research in the Teaching of English*, 9(3), 242-249.
- Daly, J. A., and M. D. Miller. 1975b. Further studies in writing apprehension: SAT scores, success expectations, willingness to take advanced courses and sex differences. *Research in the Teaching of English*, 9(3), 250-256.
- Daly, J. A., and M. D. Miller. 1975c. Apprehension of writing as a predictor of message intensity. *Journal of Psychology*, 89, 175-177.

- Daly, J. A., and W. Shamo. 1978. Academic decisions as a function of writing apprehension. *Research in the Teaching of English*, 12, 119-126.
- Daly, J. A., and D. A. Wilson. 1983. Writing apprehension, self-esteem, and personality. *Research in the Teaching of English*, 17(4), 327-341.
- Deleo, W. I., and C. A. Letourneau. 1994. Writing: A natural part of accounting. *Management Accounting*, 76(3), 80.
- Dyer, J. L., D. Thorne, and J. Gump. 1994. Holistic scoring for measuring and promoting improvement in writing skills. *Journal of Education for Business*, 69(4), 226-230.
- Elias, R. Z. 1999. An examination of nontraditional accounting students' communication apprehension and ambiguity tolerance. *Journal of Education for Business*, 75(1), 38-41.
- Faigley, L., J. A. Daly, and S. P. Witte. 1981. The role of writing apprehension in writing performance and competence. *Journal of Educational Research*, 75(1), 16-21.
- Faris, K., S. P. Golen, and D. H. Lynch. 1999. Writing apprehension in beginning accounting majors. *Business Communications Quarterly*, 62(2), 9-22.
- Fordham, D. R., and A. L. Gabbin. 1996. Skills versus apprehension: Empirical evidence on oral communication. *Business Communication Quarterly*, 59(3), 88-97.
- Fox, R. F. 1980. Treatment of writing apprehension and its effect on composition. *Research in the Teaching of English*, 14(1), 39-49.
- Garner, R. M. 1994. An efficient approach to writing across the curriculum: Microthemes in accounting classes. *Journal of Education for Business*, 69(4), 211-216.
- Greenstein M. M., and J. A. Hall. 1996. Using student-generated cases to teach Accounting Information Systems. *Journal of Accounting Education*, 14(4), 493-514.
- Hassall, T, J. Joyce., R. Ottewill, J. Arquero, and J. Donoso. 2000. Communication apprehension in UK and Spanish business and accounting students. *Education & Training*, 42(2), 93-100.
- McCroskey, J. C. 1970. Measures of communication-bound anxiety. *Speech Monographs* 37, 269-277.
- McCroskey, J. C. 1972. The implementation of a large-scale program of systematic desensitization for communication apprehension. *The Speech Teacher*, 21, 255-264.
- McCroskey, J. C. 1978. Validity of the PRCA as an index of oral communication apprehension. *Communication Monographs*, 45, 192-203.
- McCroskey, J. C., D. C. Ralph, and J. E. Barrick. The effect of systematic desensitization on speech anxiety. *The Speech Teacher*, 19(1), 32-36.
- Moncada, S. M., and J. C. Sanders. 1999. Perceptions in the recruiting process. *The CPA Journal*, 69(1), 38-41.
- Murphy, E., and C. J. Hoepfner. 2002. Using technology and library resources in financial accounting courses. *Journal of Accounting Education*, 20, 331-346.

- Nikolai, L. A. 1994. An approach to developing a 5-year integrating accounting program. *Journal of Accounting Education*, 12(2), 141-160.
- Onwuegbuzie, A. J. 1998. The relationship between writing anxiety and learning styles among graduate students. *Journal of College Student Development*, 39(6), 589-596.
- Ricci, P., L. J. Hanouille, and G. A. Jarrell. 1993. Valuing American Pharmaceuticals, Inc. *Issues in Accounting Education*, 8(1), 139-168.
- Riordan, D. A., Riordan, M. P., and M. C. Sullivan. 2000. Writing across the accounting curriculum: An experiment. *Business Communication Quarterly*, 63(3), 49-59.
- Scofield, B. W., and L. Combes. 1993. Designing and managing meaningful writing assignments. *Issues in Accounting Education*, 8(1), 71-85.
- Siegel, G., and J. E. Sorensen. 1994. What Corporate American Wants in Entry-Level Accountants. *Strategic Finance*, 76(3), 26-31.
- Simons, K, M. Higgins, and D. Lowe. 1995. A profile of communication apprehension in accounting majors: Implications for teaching and curriculum revision. *Journal of Accounting Education*, 13 (2): 159–176.
- Stocks, K. D., T. D. Stoddard, and M. Waters. 1992. Writing in the Accounting curriculum: Guidelines for professors. *Issues in Accounting Education*, 7(2), 193-204.

Table 1:
Relationship between Writing Apprehension,
Writing Skills and Educational needs.

Communication Apprehension	Writing Skill	
	Low	High
Low	Needs skills' training	Does not need skills' or apprehension reduction training
High	Needs apprehension reduction and skills' training	Needs training to reduce apprehension

Source: Modified adaptation from Berger and McCroskey (1982 p 133).

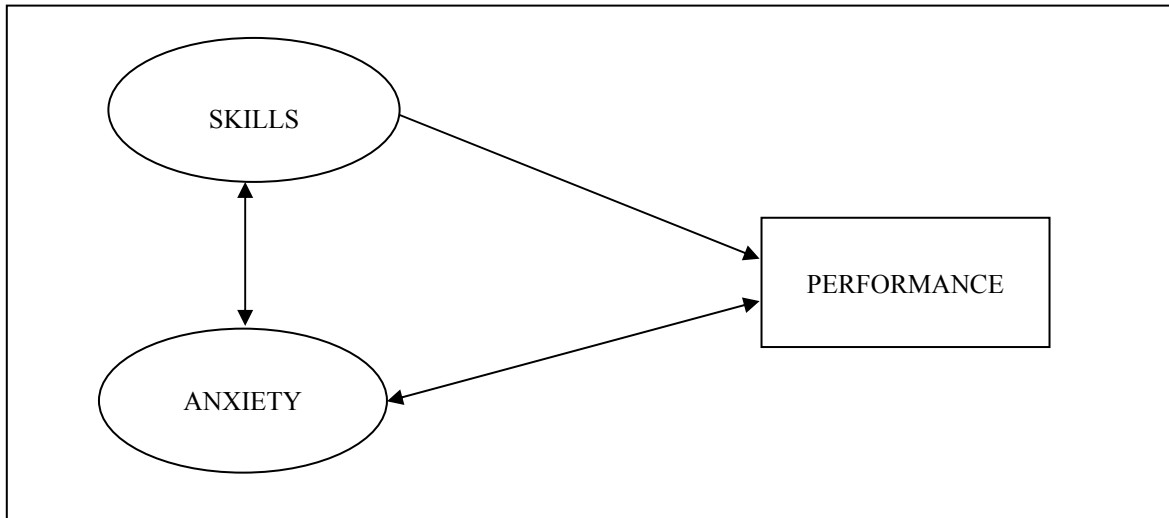


Figure 1: Relationships among communication skills, communication anxiety, and performance. Source: Simons et al. (1995 p 161).

Table 2
Matrix of Pearson's Correlation Coefficients
(p-values)

	WA	Comp I	Comp II	Bus Writ	OCA	Age	Gender
WA	1.000						
Comp I	-0.234 (0.001)	1.000					
Comp II	-0.129 (0.059)	0.464 (0.000)	1.000				
Bus Writ	-0.262 (0.000)	0.280 (0.000)	0.346 (0.000)	1.000			
OCA	0.240 (0.005)	0.037 (0.687)	0.183 (0.037)	-0.086 (0.348)	1.000		
Age	-0.005 (0.945)	-0.037 (0.596)	-0.017 (0.808)	-0.112 (0.123)	-0.147 (0.091)	1.000	
Gender	0.058 (0.392)	-0.191 (0.006)	-0.122 (0.074)	-0.105 (0.149)	-0.358 (0.000)	-0.031 (0.650)	1.000
Add'l Writ	-0.063 (0.351)	-0.029 (0.677)	-0.022 (0.742)	-0.041 (0.576)	-0.056 (0.518)	0.040 (0.553)	0.040 (0.554)

TABLE 3
ANOVA – WA and Relevant Variables

Variable	Sum of Squares	df	Mean Square	F	p-value
Composition I ^{1,2}					
Between	0.815	2	0.408	4.711	0.010
Within	17.047	197	0.087		
Composition II ²					
Between	742.271	2	371.136	0.095	0.391
Within	81330.852	207	392.903		
Business Writing					
Between	6307.422	2	3153.711	9.203	0.000
Within	62367.800	182	342.680		
Age (2 groups) ³					
Between	4.535	1	4.535	0.012	0.915
Within	86289.229	219	394.015		
Age (3 groups) ⁴					
Between	4.536	2	2.268	0.006	0.994
Within	86289.229	218	395.822		
Gender					
Between	289.400	1	289.400	0.737	0.392
Within	86004.365	219	392.714		
Additional Writing					
Between	23.680	1	23.680	0.063	0.802
Within	24260.738	65	373.242		

¹ Test of the homogeneity of variances assumption using the Levene Statistic indicates variances are equal for each variable except Comp I grades. A data transformation procedure was performed on the WA scores. The logarithm of WA scores produced WA scores with equal variances. These scores were subsequently used in the Comp I ANOVA.

² Because of the small number of “D” grades, they are not included in the analyses.

³ Two age categories: less than age 25 and greater than 24

⁴ Three age categories: 20 – 24; 25 – 28; greater than 28

Table 4
Average WA Score by English Grades
Tukey HSD Mean Separation Procedure ¹

Grades	Composition I		Composition II		Business Writing	
	n	Mean (Std.Dev.) ²	n	Mean (Std.Dev.) ²	n	Mean (Std. Dev.) ²
A	60	61.92 (14.07) ^a	87	66.47 (20.53) ^a	113	63.27 (17.58) ^a
B	101	70.05 (20.89) ^{a,b}	85	68.26 (17.15) ^a	69	75.26 (20.04) ^b
C	39	75.15 (22.17) ^b	38	71.76 (23.47) ^a	3	75.00 (14.73) ^{a,b}
D ³	4	75.00 (22.77)	5	82.50 (23.42) ^a	0	
Totals	204	68.73 (19.89)	215	68.49 (19.97)	185	67.94 (19.32)

¹ Duncans and Student-Newman-Keuls produced similar results.

² Averages with different letters are significantly different.

³ “D” grades were removed from the analysis because of the low numbers with “D” grades.

Table 5
Pre- and Post-Additional Writing Assignments in Accounting Curriculum
Average WA, Standard Deviations, and ANOVA

	n	Mean	Standard Deviation
Pre-Accounting Curriculum	27	67.04	16.81
Post-Accounting Curriculum	40	65.83	20.82
Total	67	66.31	19.18

ANOVA	Sum of Squares	df	Mean Square	F	p-value
Between	23.680	2	23.680	0.063	0.802
Within	24260.738	65	373.242		

Table 6
WA – Chi-Square Comparisons of Accounting Seniors to
the General Freshman/Sophomore Student Population

Study	Sample Size	Low		Average		High		χ^2	p-val.
		n	%	n	%	n	%		
Current Study (p ₁)	221	96	43.44	88	39.82	37	16.74		
Daly and Miller (1975a)	176	26	14.77	116	65.91	34	19.32	37.98	0.000
Daly and Shamo (1978)	181	24	13.27	128	70.72	34	16.02	46.44	0.000

Appendix A

Writing Apprehension (WA) Survey Instrument

The survey below consists of several statements about writing. For each statement, indicate your level of agreement by marking:

1 = Strongly **Agree**

4 = Mildly Disagree

2 = Mildly Agree

5 = Strongly **Disagree**

3 = Undecided

- | | |
|--|---|
| <p>1. ___ I look forward to writing down my ideas.</p> <p>2. ___ People seem to enjoy what I write.</p> <p>3. ___ I'm nervous about writing.</p> <p>4. ___ It's easy for me to write a good composition.</p> <p>5. ___ I'm no good at writing.</p> <p>6. ___ I like to write my ideas down.</p> <p>7. ___ I feel confident in my ability to clearly express my ideas in writing.</p> <p>8. ___ I expect to do poorly in composition classes before I even enter them.</p> <p>9. ___ I avoid writing.</p> <p>10. ___ I am afraid of writing essays when I know they will be evaluated.</p> <p>11. ___ I enjoy writing.</p> <p>12. ___ I would enjoy submitting my writing to magazines for evaluation and publication.</p> <p>13. ___ Discussing my writing with others is an enjoyable experience.</p> | <p>14. ___ I never seem to be able to clearly write down my ideas.</p> <p>15. ___ I have no fear of my writing being evaluated.</p> <p>16. ___ My mind seems to go blank when I work on a composition.</p> <p>17. ___ When I hand in a composition, I know I'm going to do poorly.</p> <p>18. ___ Taking a composition course is a very frightening experience.</p> <p>19. ___ Expressing ideas through writing seems to be a waste of time.</p> <p>20. ___ I don't like my compositions to be evaluated.</p> <p>21. ___ Writing is a lot of fun.</p> <p>22. ___ Handing in a composition makes me feel good.</p> <p>23. ___ I don't think I write as well as most other people.</p> <p>24. ___ I like seeing my thoughts on paper.</p> <p>25. ___ I like to have my friends read what I've written.</p> <p>26. ___ I have a terrible time expressing my thoughts on paper.</p> |
|--|---|

Source: Daly and Miller (1975a)

Appendix B

Oral Communication Apprehension (OCA) Survey Instrument

The survey below consists of several statements about oral communications. For each statement, indicate your level of agreement by placing an X or a ✓ in the appropriate column that best describes your feelings.

		Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
1	While participating in a conversation with a new acquaintance I feel very nervous.					
2	I have no fear of facing an audience.					
3	I talk less because I'm shy.					
4	I look forward to expressing my opinions at meetings.					
5	I am afraid to express myself in a group.					
6	I look forward to an opportunity to speak in public.					
7	I find the prospect of speaking mildly pleasant.					
8	When communicating, my posture feels strained and unnatural.					
9	I am tense and nervous while participating in group discussions.					
10	Although I talk fluently with friends, I am at a loss for words on the platform.					
11	I have no fear about expressing myself in a group.					
12	My hands tremble when I try to handle objects on the platform.					
13	I always avoid speaking in public if possible.					
14	I feel that I am more fluent when talking to people than most other people are.					
15	I am fearful and tense all the while I am speaking before a group of people.					
16	My thoughts become confused and jumbled when I speak before an audience.					
17	I like to get involved in group discussions.					
18	Although I am nervous just before getting up, I soon forget my fears and enjoy the experience.					
19	Conversing with people who hold positions of authority causes me to be fearful and tense.					
20	I dislike to use my body and voice expressively.					
21	I feel relaxed and comfortable while speaking.					
22	I feel self-conscious when I am called upon to answer a question or give an opinion in class.					
23	I face the prospect of making a speech with complete confidence.					
24	I'm afraid to speak up in conversation.					
25	I would enjoy presenting a speech on a local television show.					

Source: McCroskey (1978)