



# DEPARTMENT OF ACCOUNTING and INFORMATION SYSTEMS (ACIS)

## **Writing Plan**

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Submitted to:

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## Summary

In creating the Accounting and Information Systems (ACIS) Department writing-enriched curriculum, faculty member, Dr. Geoffrey Tickell, served as the initial liaison between Dr. Bryna Siegel Finer, Writing Across the Curriculum (WAC) Director and the ACIS Department.

Where and how writing was already being taught and what changes will be made to the ACIS Department curriculum was determined based upon a template provided within the WAC website. In addition, a compilation of IUP Department Writing Plans (DWP) served as a guide for the development of this DWP for ACIS Department instructors. ACIS Department faculty participated actively in the development and enhancement of this plan by providing input into the writing requirements of their respective courses, by reviewing and editing all drafts of this plan, and by discussing and approving the plan.

ACIS Department faculty will participate in professional development training in writing-to-learn pedagogy through workshops with the WAC Director and in full department faculty meetings the WAC Director may visit.

The ACIS Department faculty also developed a statement of "Department Commitment to Writing" to be included within all syllabi for courses that will be a part of the writing-enriched curriculum.

By an email dated May 1, 2022, from the Department Chairperson, Dr. Sekhar Anantharaman, the WAC imperative from the Provost's and Dean's office was communicated to the department with the ACIS faculty unanimously supporting the initiative.

On November 13, 2024, faculty in ACIS voted to support the contents of this document as the official Department Writing Plan. Subsequent edits were required after this date and at a meeting on February 19, 2025, the ACIS Department again approved this document, albeit with any necessary edits.

## **ACIS Department Writing Plan Rollout Fall 2025**

### **Professional and Academic Genres in the field of ACIS**

In order to be successful in an organization, professional employees must have strong communication skills. The IUP ACIS Department is committed to helping students improve their writing skills toward the goal of being able to effectively communicate as professionals in the fields of accounting and information systems.

### **Student Writing Skills and Abilities**

Upon completion of their undergraduate degree, students in the ACIS Department need a variety of writing skills and abilities. These include:

- Synthesizing and analyzing information.
- Writing descriptively (both quantitatively and qualitatively).
- Understanding different audiences and adapting information to those audiences appropriately for different tasks.
- Effectively and fairly using research materials, including appropriate citation style, e.g., APA or MLA.
- Conveying messages, including emails and instant chats, clearly and succinctly.
- Using disciplinary terminology correctly and appropriately; and,
- Designing documents effectively (including graphics, text, and organizational features).

The IUP ACIS Department is committed to introducing, emphasizing and reinforcing these skills and abilities throughout the curriculum and will do so through the purposeful mapping of writing assignments and activities that follow at the end of this document.

### **Integration of Writing into Undergraduate Curriculum**

ACIS Department faculty are to participate in professional development training in writing-to-learn pedagogy through writing workshops with the WAC Director and in full department faculty meetings the WAC Director may visit.

Student success in an organizational setting requires students to have practical and technical skillsets and professional communication skills. Organizational members must learn to balance the interests of owners, consumers, employees, and other stakeholders. The basic ACIS functions of planning, organizing, influencing, and controlling operations is a guiding principle of this curriculum and the department will use writing-to-learn and writing-to-communicate activities to contribute to student learning outcomes.

Writing instruction in the ACIS Department is to be integrated in the following ways:

**Writing-to learn (WTL) activities** allow students to develop ACIS knowledge and technical skills through writing. These activities enhance student learning by encouraging critical thinking. Students practice writing-to-learn activities through the ACIS Department curriculum in order to develop critical thinking and knowledge of course material.

In all courses, ACIS Department faculty will use writing-to-learn activities, such as writing assignments which engage students and lead to student classroom discussions of the topics covered, in order to enhance student learning.

**Writing-to-communicate (WTC) activities**, such as project and case-based learning, allow students to:

- Develop proficiency in key ACIS functions;
- Demonstrate ability to effectively research and perform due diligence;
- Develop proficiency in concise professional communication strategies;
- Gain experience in technical writing;
- Apply ACIS theory to real world scenarios;
- Develop industry specific technical skills;
- Analyze problems and develop solutions; and,
- Develop conceptual ACIS skills to manage from the perspective of the whole organization.

In all courses, ACIS Department faculty will use writing-to-communicate activities which facilitate student in-class discussion and activities with feedback provided by faculty.

Note that ACIS students will continue to take English 202 as required by Liberal Studies.

## **Communicating Writing Expectations to Students**

Writing expectations are to be communicated through the Eberly College of Business Student Learning Outcomes (SLO), specific course syllabi, course learning outcomes, course requirements, in-class and online instructor-student interaction, and course project assessment rubrics.

The writing expectations of ACIS Department students will link specific course learning outcomes with the Eberly College Student Learning Objectives and Outcomes. These learning goals, objectives and outcomes will ensure that program graduates will:

- Understand core knowledge of business functional disciplines and their interdisciplinary nature and have the ability to integrate them;
- Communicate effectively;
- Exhibit data analysis, critical thinking, and decision making skills;
- Demonstrate leadership skills and the ability to work effectively in teams;
- Integrate and value a global perspective as well as demographic and cross-cultural diversity in a business environment;

- Understand the implications of corporate social responsibility (CSR) and ethical behavior;
- Demonstrate proficiency in the use of technology; and,
- Possess a well-rounded liberal studies education that values the need for continuous learning and adaptation to change.

Students in ACIS are expected to be able to communicate effectively and professionally in an oral and written manner. Throughout the curriculum, students develop professional writing by developing personal professional communication, preparing documents. The use of correct terminology and sentence structure are paramount to effective writing.

Furthermore, students will engage in writing outside the classroom through participation in student organizations. For example, students will take meeting minutes, employ event planning writing skills for fundraising and volunteer events, and engage online through social media.

The curriculum map that follows illustrates a variety of writing assignments required throughout the curriculum. The Department's Commitment to Writing syllabus statement will be included on all Syllabi of Record to reinforce the ACIS Department's commitment to student writing explicitly in each course. Points that contribute to the course grade will be clearly shown on each syllabus.

### **ACIS Department Commitment to Writing Syllabus Statement**

Effective writing is critical to a student's academic and business success. In ACIS courses, students will engage in various writing activities and assignments intended to improve learning and communication skills, and to prepare students for professional careers. Well-supported and properly cited research, clarity, structure and organization are key elements of professional writing for ACIS courses and careers.

## **Implementation and Assessment of ACIS Writing Plan**

The WAC Director recommends to the ACIS Department the following action items for continuing program facilitation:

1. Elect at least one faculty member to continue to be the WAC/ACIS Department Liaison (this could count as Department Service);
2. The ACIS Department Liaison should oversee the following activities:
  - Provide all ACIS Department faculty a copy of the DWP and recommend faculty attendance at WAC workshops.
  - Encourage ACIS Department faculty to add the "ACIS Department Commitment to Writing" statement to the syllabus as appropriate.
  - Report biennial assessment results to the WAC Director for feedback and guidance.
  - Add areas for the teaching and assessment of writing as goals on department and faculty five-year review documents; and,
  - Update the writing outcomes curriculum map as courses are added, removed, and revised in the Bachelor of Science ACIS curriculum (and communicate these changes to the WAC Director).

## Writing Outcomes Curriculum Map

### **The Writing Outcomes Curriculum Map demonstrates:**

1. Conscious effort on the part of the ACIS Department faculty at placing core disciplinary genres at appropriate levels of the curriculum and reinforcing the writing skills necessary for students to succeed in writing. For example, how to write clearly and concisely as expected in an Executive Summary, how to use appropriate industry language and terminology, write in an organized and structured manner and professional growth (e.g., resume, cover letter, business letter, etc.).
2. Thoughtful integration of writing-to-learn activities in all courses in the curriculum. Every course is to include one or more such activities (e.g., journals and note-taking, exploratory writing, and other writing activities).
3. The importance of developing “low stakes” and “high stakes” writing assignments. The “low stakes” student writing assignments may be viewed as assignments which involve write-to-learn as well as write-to-communicate, expectations of students, however, they may not necessarily be graded. The assignments are an integral part of the course requirements but may not necessarily involve comprehensive course content coverage. The “high stakes” student writing assignments are graded and involve comprehensive course content coverage and contain write-to-learn expectations of students, but with a greater emphasis on student write-to-communicate expectations (e.g., term papers, and essays).
4. Balanced measures for assessing writing. That is, writing is graded for demonstrating mastery of course content as well as improvement of writing skills over time through informal course clusters.
5. Continued requirements of students to participate in case analyses that require students to submit drafts of case analysis reports, require student editing and faculty guidance in student re-submission of final case analysis reports which are graded separately.

**List of ACIS Department courses, writing objectives and student learning outcomes<sup>1</sup>**

<p><u>The BS in ACIS Writing-across-the-Curriculum Plan demonstrates:</u></p> <ul style="list-style-type: none"> <li>• Conscious effort on the part of ACIS faculty in ensuring both WTL and WTC opportunities are provided to students.</li> <li>• Frequent feedback is provided by the ACIS faculty to ensure continuous improvement.</li> <li>• Professional technical writing skills are taught in many of the courses.</li> <li>• All courses across our curriculum use some WTL and/or WTC; 100% of courses are writing-enriched.</li> <li>• Note that <i>ACCT 201, ACCT 202, ACCT 304, ACCT 305, ACCT 311, ACCT 401, ACCT 421, ACCT 431, QBUS 215, IFMG 110 and IFMG 300</i> are required ACIS courses offered every semester. ACCT 422, ACCT 431, and ACCT 432, ACCT 461 are controlled electives offered every other semester. Other courses are offered less often.</li> </ul>					
Course	Course Title and Course Description	Expected Writing Outcomes/Skills	Writing Activities	Introduced, Reinforced, and/or Emphasized <sup>4</sup>	Genres modeled through reading and writing
ACCT 201	<p><b>Accounting Principles I</b></p> <p>Introduces the basic financial accounting concepts, principles, and practices applied to the preparation and interpretation of the major financial statements. Includes complete coverage of the accounting cycle, which satisfy the information requirements of external decision makers.</p>	<p>(These might be explicitly listed in the course objectives, or implicit through the assignments)</p> <p>Students will be able to explain in writing five nominated accounting conventions and assumptions.</p>	<p>Writing to Learn (WTL)<sup>2</sup> and Writing to Communicate (WTC)<sup>3</sup> assignments may include some selection of:</p> <p>Students will write, using their own words, five accounting conventions. Each explanation will be one sentence in length [WTC].</p>	<p>Introduced and reinforced</p>	<p>Class instruction, textbook reading, and web resources.</p>

<sup>1</sup> BS (ACIS) includes the Business Core curriculum courses BCom 321 and MGMT 495 for which WAC proposals have been approved under the Management Department. These are our essential writing-intensive courses in addition to our own *ACCT 431* department writing-intensive course.

<sup>2</sup> **WTL** e.g., Journal logs, reflections, class notes, blog, social media entries, project ideas. These are not formally assessed. The objective is to develop critical thinking and knowledge of course material for personal learning.

<sup>3</sup> **WTC** e.g. Project reports, PowerPoint presentations with notes, Proposals, Case reports, Position Papers, Article critiques – these are to be formally assessed, some with opportunity to revise and resubmit. Objective is to develop proficiency in key ACIS functions, effective research and technical writing, and professional business communication skills.

<sup>4</sup> **Introduced:** typically, in early coursework such as in *ACCT 304 and ACCT 305*. **Reinforced and/or Emphasized:** typically, in upper level and capstone coursework.



<p><b>ACCT 202</b></p>	<p><b>Accounting Principles II</b></p> <p>Introduces traditional managerial accounting concepts and procedures utilized in the organization and processing of accounting information for management decision-making purposes.</p>	<p>Students will be able to explain in writing the difference between financial accounting and management accounting.</p>	<p>Students will write three paragraphs; (i) explain the objective and characteristics of financial accounting, (ii) explain the objective and characteristics of management accounting, and (iii) a summary explaining why and how the two types of accounting differ. [WTC].</p>	<p>Introduced and reinforced</p>	<p>Class instruction, textbook reading, and web resources.</p>
<p><b>ACCT 304</b></p>	<p><b>Intermediate Accounting I</b></p> <p>Primarily focuses on financial reporting for asset wealth typically found in business environments. Coverage includes recognition and measurement of assets such as cash, receivables, investments, inventories, plant assets, and intangible assets. Present value concepts in financial reporting are also emphasized.</p>	<p>Students will be able to define in writing 30 accounting terms in a way that is understood by a non-accounting audience.</p>	<p>Given a number of accounting terms on an exam, students will be able to explain their meaning using everyday language [WTC]. There will be ten terms on each of three exams throughout the semester for a total of 30 terms.</p>	<p>Introduced, Reinforced, Emphasized</p>	<p>Classroom notes, textbook reading and web resources.</p>
<p><b>ACCT 305</b></p>	<p><b>Intermediate Accounting II</b></p> <p>Concentrates on financial reporting of creditor and investor claims on business assets in the form of liabilities and equity. Specialized financial reporting topics such as earnings per share, stock options, income tax, pension, and lease accounting are also covered.</p>	<p>Students will be able to explain in writing "Bond Redemption before Maturity" with appropriate examples and journal entries.</p>	<p>In-class problem-solving activities [WTL] and written explanations of bond redemption [WTC].</p>	<p>Reinforced, Emphasized.</p>	<p>Class notes, text reading, textbook questions, and web resources.</p>

<p><b>ACCT 311</b></p>	<p><b>Cost Accounting</b></p> <p>Studies the aggregation and use of financial information for internal management decision making. Discussions concentrate on cost management system design, cost estimation methods for budget preparation and achievement, cost accumulation methods for manufacturing and service organizations, inventory control procedures, transfer pricing administration, and managerial performance evaluation techniques.</p>	<p>Given a series of short case studies, students will be able to determine and justify the most appropriate costing system to adopt for each case study.</p>	<p>In-class informal write-ups from the short cases (WTL) and a more formal write-up as an assessment [WTC].</p>	<p>Introduced, Reinforced</p>	<p>Class notes, textbook notes.</p>
<p><b>ACCT 401</b></p>	<p><b>Advanced Accounting</b></p> <p>A study of accounting issues of a specialized nature including partnerships, organization and liquidation, agency and accounting for business combinations, preparation of consolidated financial statements, accounting for government and not-for-profit entities, accounting for estates and trusts, and receivership.</p>	<p>Students will understand and explain when to prepare consolidated financial statements.</p>	<p>Students will write a 300-word essay explaining the conditions under which consolidated financial statements are to be prepared [WTC].</p>	<p>Reinforced, Emphasized</p>	<p>Classroom instruction, textbook reading and exercises, and company websites.</p>
<p><b>ACCT 421</b></p>	<p><b>Federal Tax 1</b></p> <p>Introduces the fundamental concepts of federal taxation, with special emphasis on individuals. Creates an awareness and recognition of the tax consequences involved in financial decision making, with special emphasis on use of professional tax software and Internet resources.</p>	<p>Students will learn writing skills that respond to the IRS asking clients questions relating to an audit of a personal income tax return.</p>	<p>Using mock IRS letters requesting taxpayer information and responses, students prepare response letters [WTL, WTC].</p>	<p>Introduced, Reinforced, Emphasized.</p>	<p>Class notes, websites, class discussion.</p>

<p><b>ACCT 431</b></p>	<p><b>Auditing</b></p> <p>A study of auditing theory and practical application of auditing standards and procedures to the review, testing, and evaluation of accounting controls and to the verification of transactions and balances to express an opinion in an audit report on the fairness of financial statements' presentation.</p>	<p>Students will be able to write an analysis of 3-4 cases relating to fraud and risk. Additionally, each student will be complete an executive summary of a data analytics project.</p>	<p>Students will analyze 3-4 cases on auditing frauds, risk assessment, and auditor changes [WTC]. Additionally, each student will complete a writing component for a data analytics project. They will use IDEA to provide an executive summary [WTC].</p>	<p>Introduced, reinforced, emphasized.</p>	<p>Class notes, textbook readings, websites, videos, current events including topics in practitioner media, and scholarly materials.</p>
<p><b>ACCT 412</b></p>	<p><b>Advanced Cost Accounting</b></p> <p>A study of budgets, standard costs, direct and absorption costing, analysis of cost variances, and extensive analysis of various cost control and profit planning programs.</p>	<p>Students will demonstrate technical writing abilities in outlining a variety of options for decision-making.</p>	<p>In-Class Analytical Exercises, detailed Case-Analyses, Reports showing computations [WTL]. An Executive Summary of three options for decision-making including computations for each with a conclusion evident [WTC].</p>	<p>Reinforced, Emphasized.</p>	<p>Class notes, textbook exercises, a review of case studies, and web resources.</p>
<p><b>ACCT 422</b></p>	<p><b>Federal Tax II</b></p> <p>Introduces the fundamental concepts of federal taxation of corporations, partnerships, estates, and gift transactions. Creates an awareness and recognition of the tax consequences involved in financial decision making, with special emphasis on use of professional tax software, the Internal Revenue Code and Regulations, and Internet research.</p>	<p>Given a variety of variables, students will be able to prepare and evaluate a tax return for a US corporation. Students will be able to list in order the steps involved in an IRS audit and respond to the audit requirement with a client explanation letter.</p>	<p>Given a variety of variables, students will prepare and evaluate tax returns for US corporations [WTL]. They will also list in order the steps involved in an IRS audit and develop an Explanation Letter [WTC].</p>	<p>Introduced, reinforced, and emphasized</p>	<p>Class notes, textbook reading, web resources, videos, current events including topics in the Wall Street Journal and practitioner media.</p>

<p><b>ACCT 432</b></p>	<p><b>Forensic Accounting</b></p> <p>Introduces forensic auditing in fraudulent financial reporting and employee theft. Also covers the foundation of internal auditing and operational audits performed by internal auditors.</p>	<p>Students will understand how to investigate a case study by means of forensic accounting and data analytics software.</p>	<p>Having read a forensic accounting case study, students will prepare a presentation and a written report that outlines items that should be investigated by a forensic accountant [WTC]. Students will also write-up the written component of a data analytics project [WTC].</p>	<p>Introduced, Reinforced, Emphasized.</p>	<p>Class notes, textbook reading and exercises, web resources, videos, case-studies, practitioner articles.</p>
<p><b>ACCT 441</b></p>	<p><b>Accounting for Government and Nonprofit Organizations</b></p> <p>Presents the views of authoritative professional organizations as to desirable standards of accounting and reporting for governmental and nonprofit entities.</p>	<p>Students will evaluate components of government and nonprofit accounting services and recommended changes in a written report.</p>	<p>Written assignments structured and based on government and real-world nonprofit organizations [WTC, WTL].</p>	<p>Introduced and Reinforced.</p>	<p>Class notes, textbook reading, web resources, practitioner articles.</p>
<p><b>ACCT 461</b></p>	<p><b>Accounting Systems</b></p> <p>A study of concepts, principles, and procedures of accounting system design, installation, implementation, auditing, and maintenance in relating to system objectives, information requirements, constraints, system elements, and considerations on a computerized basis.</p>	<p>Students will develop the skills necessary to write a book report as well as case studies using data analytics.</p>	<p>Students will prepare a book report on an accounting information systems novel [WTL]. Students will develop and report on two data analytics case studies [WTC].</p>	<p>Reinforced and emphasized.</p>	<p>Class notes, textbook reading and exercises, web resources.</p>

<p><b>QBUS 215</b></p>	<p><b>Business Statistics</b></p> <p>Expands on the probabilistic concepts developed in MATH 214 to orient the student toward managerial decision making using quantitative methodologies. Topics include classical regression analysis, forecasting, Bayesian decision theory, linear programming, and simulation.</p>	<p>Students will acquire knowledge relating to statistical computations, statistical software and be able to explain outcomes from statistical analyses.</p>	<p>Performing and writing up statistical outcomes from a set of given data [WTL]. These write-ups will be evaluated by the instructor and revised with the instructor's guidance [WTC].</p>	<p>Introduced, reinforced, and emphasized.</p>	<p>Class notes, textbook reading, software experience, cases studies, web resources.</p>
<p><b>IFMG 110</b></p>	<p><b>Business Spreadsheet Computing</b></p> <p>Introduces the fundamentals of the use of spreadsheet technology in the business environment.</p>	<p>Students will illustrate knowledge in designing and inputting data into a personally designed spreadsheet.</p>	<p>Using a purpose designed data set, students will complete a project where they design, develop and input data into their own spreadsheet. They will then explain, in writing, why they chose that design [WTL]. The writing will be evaluated by the instructor and rewritten using the instructor's suggestions [WTC].</p>	<p>Introduced, Reinforced, Emphasized.</p>	<p>Class notes, textbook reading, web resources, software experience.</p>
<p><b>IFMG 300</b></p>	<p><b>Management Information Systems</b></p> <p>Includes basic MIS concepts, fundamentals, and practices. Broad areas of coverage are principles, the computer as a problem-solving tool, computer-based information systems (CBIS), organizational information systems, and information systems management.</p>	<p>Students will comprehend the advantages of using the computer as a problem-solving tool.</p>	<p>Students will outline and explain in a written document the advantages and disadvantages of computer aided decision-making tools [WTL].</p>	<p>Introduced, reinforced, emphasized</p>	<p>Class notes, textbook reading and exercises, web resources, in-class discussions, instructor review of write-ups.</p>

<p><b>ACCT 475</b></p>	<p><b>Accounting for the Oil and Gas Industry</b></p> <p>An introduction to the accounting theory, practices, and reporting requirements for the oil and gas industry. The significance of the industry in a global economy and the impact on International Reporting Standards are addressed.</p>	<p>Students will understand how the oil and gas industry requires unique accounting skills and knowledge. In particular, how to use International Financial Reporting Standards (IFRS) when developing financial statements for the oil and gas industry.</p>	<p>Students will explain in writing the different techniques required to report financial outcomes for the oil and gas industry [WTL]. Students will write a review of a set of oil and gas financial statements and determine a company's long-term viability [WTC].</p>	<p>Introduced, reinforced and emphasized</p>	<p>Class notes, textbook reading and questions, and web resources.</p>
<p><b>ACCT 493</b></p>	<p><b>Internship in Accounting</b></p> <p>A supervised learning experience that integrates the student's academic background with practical experience related to the students major area of interest.</p>	<p>Students will learn how to document their daily duties, specific tasks, and outcomes.</p>	<p>Students will list and review in writing on their experiences at the internship site using a daily journal log [WTL].</p> <p>Students will document their task outcomes in a written report emailed to the internship coordinator at the end of their internship [WTC].</p>	<p>Reinforced and emphasized.</p>	<p>Colleague interactions, supervisor's instructions, and company training manuals.</p>

## **Appendix A**

### **Assessment of Student Writing in ACCT 431 (Auditing)**

ACCT 431 (Auditing) is completed by all accounting major seniors. Case analyses are graded as part of the course as is the case in other select ACCT prefix courses.

#### **Writing Assignment**

Students are to conduct an ACIS project (case analysis) and submit their findings based on audit deficiencies such as audit issues with Bernie Madoff, HealthSouth, Daily journal, and other recent cases. Students also complete a case on data analytics and provide a written report. Students work through a comprehensive data analytics project which includes interpreting large, varied data sets for audit implications such as fraud. Skills in documenting findings in audit work papers is also acquired.

Case analysis and reports provide active learners with opportunities to use a process to identify and solve audit problems, such as mitigating audit risk. Thus, by analyzing situations described in the cases and presenting their results, active learners (i.e., students) become skilled at effectively combining the tools, techniques, and concepts to form a comprehensive analytical process. In addition, the case analysis report and presentation provide students with an opportunity to write to communicate [WTC].

Students are presented with several cases that provide the context to conduct a thorough ACIS analysis. Presented within the cases are problems and situations that audit managers and those with whom they work must analyze and resolve. An audit analysis & strategy case can focus on a single organization or a business unit of a large, diversified firm or an audit firm.

The case analysis calls for a careful diagnosis of an organization's current conditions with multiple data sets presented to provide the students with appropriate strategic, tactical, and operational actions that can be recommended for the firm's information systems objectives. Strategic, tactical, analytical, and operational actions are used to develop students' critical thinking and problem-solving skills. Students then use a firm's data to inform their audit strategies, conduct the audit and solve the business risk issue. The recommended case method has a rich heritage as a pedagogical approach to the study and understanding of accounting, audit and information systems performance and effectiveness.

The written case analysis report must include:

- Title / Cover page
- Executive summary of the case
- Body / Text (3-5 or more pages of content)
- Provide a solution to each question posed in the case with supporting evidence by way of auditing standards, regulatory bodies' guidance (i.e., PACOB, SEC, AICPA), and other practical guidance.
- Data Analysis
- Tables, graphs, visuals, financial spreadsheets, and visualizations.
- Analysis of each.
- Reference page – At least 5 sources to be cited.

### Writing Across the Curriculum Assessment Rubric

The rubric below is used to assess all students in ACCT 431 (Auditing), a course completed by accounting major seniors, as well as other select courses where “high stakes” assignments are completed by students.

	<b>Exceeds Expectations (score 9-10 points)</b>	<b>Meets Expectations (score 7-8 points)</b>	<b>Emerging (score 5 -6 points)</b>	<b>Below Expectations (Less than 5 points)</b>
<b>Clearly and correctly presenting data analysis</b>	Demonstrates <b>clear/strong</b> understanding of how to interpret and explain financial data	Demonstrates <b>general</b> understanding of how to interpret and explain financial data	Demonstrates <b>an attempt</b> to interpret and explain financial data	Does not explain or interpret financial data clearly or does so inaccurately
<b>Clearly and correctly linking financial knowledge to the problem or issue</b>	Prose descriptions are vivid and non-generic; provides examples and details in responses of appropriate length	Prose descriptions are vivid and non-generic however uses insufficient examples and details are not of appropriate length	Uses some descriptive language but it is not impactful or vivid and has insufficient description.	Vague, generic terms, unclear, does not provide enough explanation
<b>Understanding of audience and task</b>	Formal language, free of colloquialisms, mindful of stakes and audience	Approaches task seriously, may contain a few minor lapses in formality	Approaches task with some effort but contains enough lapses in formality that they distract	Inappropriate tone or language
<b>Citation</b>	Consistent citation format	A few citation lapses	Attempts citation but with multiple errors	Lack of citations
<b>Grammar and mechanics</b>	Polished grammar and mechanics	Minor errors that do not impede meaning or sentence clarity	Sentences are readable but with enough errors that they are distracting	Many grammatical issues causing lack of readability
<b>Uses disciplinary terminology appropriately</b>	Fluency with terminology of the discipline	Uses some disciplinary terms appropriately, may miss a few key terms that could be helpful for clearer expression	An even mix of accurate and inaccurately used terminology; may use commonplace terms more than disciplinary terms.	Most terms used inaccurately or haphazardly, or does not use any terminology from the discipline



**Appendix B – ACCT 431: Auditing, Writing Assessment Results**

During Spring 2023 and Spring 2024, the Writing Across the Curriculum Grading Rubric was utilized to assess “high stakes” student writing assignments in select ACIS courses including but not limited to ACCT 401 and ACCT 431, taken by all accounting sophomores and seniors. A process similar to the one followed in the Management Department proposal for MGMT 495 Business Policy (a course taken by all business students) will be articulated to faculty and followed. The following criteria would be used, and subsequent recommendations will be forwarded to the WAC committee.

- Criterion 1: Descriptive Language (quantifying)
- Criterion 2: Descriptive Language (qualifying)
- Criterion 3: Understanding of audience and task
- Criterion 4: Citations
- Criterion 5: Grammar and Mechanics
- Criterion 6: Use of appropriate discipline terminology

**Results of Student Writing Assignment**

For the course, ACCT 431, Auditing, the instructor requires students to read and complete a written review of four case studies. The case-studies described frauds, risk assessments and auditor changes. For the four cases, each student is required to submit to the Auditing instructor one draft of their analysis of the four cases. The instructor would then edit the written analysis and return them to the students for further edit write-up. The student would then submit the final version of their case analyses for grading.

Instructor grading is based on a holistic determination as to the quality of (i) correctly recognizing the issues of each case, (ii) using appropriate discipline terminology, and (iii) clearly explaining the necessary information.

Data was gathered on this assessment in Spring 2023 and Spring 2024 (separately). The two data sets are analyzed separately. The Spring 2023 results are considered baseline results. This assessment is regarded to be a “high stakes” writing assignment. Table 1 show the data from Spring 2023.

**Table 1: ACCT 431, Auditing, WAC scores**

<i>Semester</i>	<i>Sample size</i>	<i>Exceeds %</i>	<i>Meets %</i>	<i>Emerging %</i>	<i>Below %</i>	<i>Total %</i>
Spring 2023	25	68	20	8	4	100
	<i>N</i> (students)	17	5	2	1	25

With regards to the above baseline results from the first round of assessment, and based on the rubric, further analyses reveal results with reference to the quality of writing categorized as: *Exceeds Expectations*, *Meets Expectations*, *Emerging* and *Below Expectations*. Outcomes are shown in Table 2.

**Table 2: ACCT 431, Auditing, WAC scores categorized by rubric criteria**

<i>Criteria</i>	<i>Exceeds %</i>	<i>Meets %</i>	<i>Emerging %</i>	<i>Below %</i>	<i>Total</i>
Clearly and correctly presenting data analysis	68	12	12	8	100
Clearly and correctly linking financial knowledge to the problem or issue	76	16	4	4	100
Understanding of audience and task	64	20	8	4	100
Citation	84	8	4	4	100
Grammar and mechanics	60	20	12	8	100
Uses disciplinary terminology appropriately	68	16	12	4	100

### **Analysis of Results by the Department**

The key objective to this writing assessment is to review four case studies to assist students in improving their written communication. The goal is to bring the written communication to the level that is expected of “early career staff” for the accounting profession.

Results (see Table 1) indicate that if we combine the *Exceeds* and *Meets* data, 88% of Spring 2023 students met the criteria outlined in the rubric. The Department is pleased with this result and see no reason to significantly alter the assessment. However, where appropriate, the case studies should be relatively current.

Further analysis of the rubric criteria (see Table 2) indicates that at least 20 (80%) students *Met* or were *Above Expectations* with regards to the six measures. The ACIS Department is satisfied with this result but did mention that more emphasis by all instructors in all accounting courses could be focused on students using appropriate terminology given that Accounting is the "language of business" and professionals are expected to be comfortable using financial terms appropriately. One example agreed to by faculty was for all faculty to contribute to a comprehensive list containing business terminology with descriptions, which would then be uploaded onto D2L sites for use in the classroom.

ACCT 431: Auditing, Spring 2024, WAC scores

In Spring 2024, Auditing was undertaken by 18 students. Assessments, as per the Spring 2023 semester, were required. Data was collected from the students' assessments.

**Table 3: ACCT 431, Auditing, Spring 2024, WAC scores**

<i>Semester</i>	<i>Sample size</i>	<i>Exceeds %</i>	<i>Meets %</i>	<i>Emerging %</i>	<i>Below %</i>	<i>Total %</i>
Spring 2024	18	78	11	11	0	100
	<i>N</i> (students)	14	2	2	0	18

Comparison of Spring 2023 with Spring 2024 results show a slight improvement on the 2024 results. 89% of students Met or Exceeded expectations. This improvement could be explained by the Auditing instructor being able to place more emphasis on the areas that were judged deficient in 2023 as well as the smaller group (7 less students) being more kept on task by the instructor.

Further analysis of the Spring 2024 results is shown in Table 4.

**Table 4: ACCT 431, Auditing, Spring 2024, WAC scores categorized by rubric criteria (N = 18).**

<i>Criteria</i>	<i>Exceeds %</i>	<i>Meets %</i>	<i>Emerging %</i>	<i>Below %</i>	<i>Total</i>
Clearly and correctly presenting data analysis	78	16	6	0	100
Clearly and correctly linking financial knowledge to the problem or issue	83	11	6	0	100
Understanding of audience and task	72	22	6	0	100
Citation	94	6	0	0	100
Grammar and mechanics	72	22	6	0	100
Uses disciplinary terminology appropriately	72	22	6	0	100

It is apparent from Table 4 scores, that there was an improvement in student written communication when compared with Spring 2023. It should be remembered that student drafts are edited by the instructor once prior to the final submission. Hence, for the criteria "Citation", the instructor edits as required so that students performed well in this area.

**Analysis of Results by the Department**

At a meeting in October 2024 and then also in March 2025, the Department reviewed and discussed the Spring 2024 ACCT 431 scores. The conclusion drawn was that instructors are guiding the students suitably but there is always room for improvement.

Other ACIS courses assessed

For AACSB (Association for the Advancement of Collegiate Schools of Business) accreditation purposes at the College -level and the Department-level (both are currently accredited), all accounting courses (when offered) at IUP are assessed and evaluated for Assurance of Learning (AOL) purposes. In compliance with AACSB guidelines, the metrics are categorized as Exceeded, Met and Did not Meet. Scores for Spring 2024 are shown in Table 5.

**Table 5: ACCT courses offered in Spring 2024**

<i>Course</i>	<i>No. of students</i>	<i>Exceeded %</i>	<i>Met %</i>	<i>Did Not Meet %</i>
ACCT 201	210	78	20	2
ACCT 202	128	82	16	2
ACCT 304	18	76	18	6
ACCT 305	17	72	20	8
ACCT 311	16	78	18	4
ACCT 401	22	82	14	4
ACCT 421	19	79	16	5
ACCT 431	18	78	22	0

Note: ACCT courses not offered during Spring 2024 are not included.

ACIS Discussion of Scores

At a department meeting in late February 2025, the four faculty discussed the results. The conclusion from the discussion was that scores are satisfactory with over 90% of students at least “meeting” expectations.

**Recommendations from the WAC Director**

ACIS should be commended for its commitment to teaching writing skills in their department. I have one recommendation for the department in order to continue to meet its assessment objectives:

1. Discussion of several semesters’ worth of assessment scores concludes that it is the auditing instructor who should alter pedagogy. As described in this writing plan, teaching writing is the responsibility of all faculty in the department. So, instead, all faculty should be made aware of student struggles in writing (specifically the use of business terminology, as described above), and all instructors across the ACIS curriculum should work toward building students’ strengths at every level (and describe these in the curriculum map) so that when students arrive in ACIS 431, they are already meeting expectations; at that point, the course should focus on emphasizing writing skills so that students can, by the end of the course, exceed expectations.

END OF REPORT