

DEPARTMENT OF ACCOUNTING
Writing and Speaking Outcomes

Students should demonstrate the ability to:

think systemically about organizations and management processes

- to show that they can take a global perspective regarding accounting procedures and practices, for both descriptive and prescriptive purposes. This perspective requires that students analyze a system or process according to "the big picture," moving from the global to the particular or from the particular to the global.
- to show that they can also demonstrate an understanding of the kinds of relationships among the various components of an organization or process and can account for those relationships in any description, analysis, or recommendation that is offered.
- to show that they are able to take into account the forces that are outside the organization or process, demonstrating an understanding of the complex environmental relationships between the organization or process and its context.

work effectively in teams

- to show that they can perform successfully in group work. Students should demonstrate that they have a conceptual understanding of group dynamics and, more importantly, should exhibit the kinds of behaviors that mark an effective team member: working cooperatively with others, accepting divergent views, encouraging active participation of others, dealing productively with conflict, and taking leadership roles as the need arises.
- to show that they have the interpersonal skills necessary to be a successful accountant.

gather information effectively in small-group situations.

- to show that they can use both attentive and critical listening skills.
- to show that they can ask clearly articulated and focused questions of clarification and probing questions in order to elicit necessary information.
- to show that they can interact sensitively and appropriately with people of a variety of employment levels, degrees of expertise in accounting, and races and ethnic backgrounds.

describe accounting information and practices.

- to show that they can present the results of their observations and research in a way that is objective, technically accurate, and legally acceptable.
- to show that they can document clearly and precisely their own procedures of observation and research to satisfy both the client's needs and the requirements of the legal system. Students may demonstrate these abilities in reports to management, memoranda, working papers, and other similar documents.

make appropriate recommendations based on acute critical analysis

- to show that they can analyze information, that is, to break it down into meaningful components so that it can be understood more clearly.
- to show that they can identify existing problems, both long-term and short-term problems, by bringing appropriate standards and procedures to bear on information.
- to show that they can make valid and viable recommendations for solving problems in a way that is useful and convincing for the intended audience or audiences. Students should demonstrate these abilities in one or more appropriate forms: report to management, memorandum, feasibility report, and proposal.

explain accounting information to lay audiences.

- to show that they can translate technical accounting material and terminology into terms that can be understood by a variety of audiences not trained in accounting in such a way that it meets the needs of those audiences. Students should demonstrate that they can provide this information in various appropriate forms, such as letters, memos, informal and formal presentations, and executive summaries.
- to show that they can provide explanations that are suitably brief and organized in a way that clearly reflects the purpose of the explanation and satisfies the needs of the audience.

give effective oral presentations to a variety of audiences

- to show that in professional occasions that call for speaking students can conduct themselves with the confidence and naturalness that mark a successful professional and a careful attention to the value of the presentation for the audience. In addition, they should demonstrate the ability to use effective technology appropriately, such as PowerPoint, slides, posters, handouts, and transparencies.
- to show that they can present information in a form that is useful, clear, and well organized and in a manner that inspires confidence in the audience. This ability is especially important when explaining accounting information to lay audiences.
- to show that they can speak persuasively in situations that require the speaker to argue for a recommendation or to sell a product or service. Students may demonstrate this ability in reports to management, feasibility reports, proposals, etc.