

MGMT 554
Professional Writing for Accountants

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Required Text: May and May, *Effective writing: A Handbook for Accountants*, tenth edition, Pearson, 2015.

Course Objectives:

This class has two primary learning objectives. The first is to deepen graduate student understanding of accounting through analysis and writing. The second is to review general writing skills in situations unique to financial, tax and managerial accounting environments. These will be assessed as follows:

- Students will demonstrate the ability to write clearly and critically in professional settings. The course includes engagement, management advisory and tax research letters, formal and informal memos concerning generally-accepted accounting principles, and formal reports providing advanced level research on current accounting controversies.
- Students will demonstrate the ability to recognize, analyze and communicate appropriate steps to be taken in ethically challenging situations.
- Students will demonstrate the ability to report quantitative analysis of large data sets to managers in nonprofit, for-profit and governmental organizations.
- Students will demonstrate the ability to tactfully edit the writing of others in situations that accountants encounter regularly, for example in audit engagements, SEC 10-K reports, tax research and budgeting memos. Students edit their colleague's work and submit their editing work for grading based on specific criteria covered in class.
- Finally, this class also provides the accounting program an opportunity to assess the accounting knowledge of students in our graduate program. Students will demonstrate basic knowledge of financial, managerial, tax accounting and assurance.

Course Requirements:

(IA) Informal weekly in-class writing assignments that students will upload at the end of class. Eleven assignments will be checked. One may be dropped. Each is worth 10 points for a total of 100 points. Allocation of points will be primarily based on completion of the assignment.

(FA) Formal assignments. Five formal assignments will be graded. For each assignment students will provide a) a first draft, b) a grading rubric and c) a final draft. Students must upload each AND provide a hard copy on the due date. These will include letters, formal memos, short reports, emails and social media posting (tweets and blogs, etc.) Each formal assignment is worth 60 points. Total points 300.

(Portfolio) All of your formal graded assignments must be submitted at the end of the class. I will review your progress in the class and up to 20 additional points will be granted for significant improvement in your ability to write about accounting.

(Assessment test) You will complete a multiple choice exam covering topic from your previous accounting courses. If you answer at least 80% of the questions correctly, you will receive 100 points. If you receive less than 80% you will be required to retake the exam at a time to be arranged. If you answer 80% correctly at that point, you will receive 90 points. If you answer 60 to 80% correctly you will receive 80 points.

Summary

1.	Informal assignments	In-class, eleven assignments, 1 dropped, 10 points each	100
2.	Formal assignments	Five formal assignments, each with three parts (first draft, rubric, final draft), 60 points each	250
3.	Portfolio	A hard copy of the formal assignments submitted at the end of the semester; possible extra credit for improvement	50
4.	Assessment exam	A multiple choice test of basic questions from financial, managerial and tax accounting and assurance.	100
	Total	Portfolio points are extra credit	500

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Respectful campus policy: Freedom of Speech is a shared value on campus but it is also important that every student has access to the best education possible. This sometimes requires compromise and often requires patience and courtesy. If you have concerns about my teaching or the behavior of other students, come talk to me in my office. I care deeply about your education.

Title IX: The Equal Opportunity in Education Act of 2002 (known as Title IX) states that “No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance.” As a member of the UNM faculty I take this responsibility seriously.

It is important for all faculty, teaching assistants, graduate assistants, staff and students to understand the following. In an effort to meet obligations under Title IX, UNM faculty, Teaching Assistants, and Graduate Assistants are considered “responsible employees” by the Department of Education (<http://www2.ed.gov/about/offices/list/ocr/docs/qa-201404-title-ix.pdf>, pp 15). This designation requires that any report of gender discrimination which includes sexual harassment, sexual misconduct and sexual violence made to a faculty member, TA, or GA must be reported to the Title IX Coordinator at the Office of Equal Opportunity (oeo.unm.edu). For more information on the campus policy regarding sexual misconduct, see: <https://policy.unm.edu/university-policies/2000/2740.html>. There are organizations on campus that can maintain anonymity and are not required to report possible Title IX violations. These include Student Health and Counseling, CARS, and UNM Advocacy centers including the LoboRESPECT Advocacy Center, the Women’s Resource and the LGBTQ Resource center.

Weeks 1-3	FA #1	Letter
Due Feb. 3		Audits, reviews and compilation engagements
		First draft (focus: content)
		Edit (structure and appropriate tone)
		Final draft (integration content, structure and grammar)
Week 4	Assessment	In-class exam
Weeks 5-6	FA #2	Three formal memos
Due Feb. 3		Pension accounting, refinancing debt and impairments
		First draft (focus: legal considerations for internal memos)
		Edit (Clarity and organization)
		Final draft
Weeks 7-8	FA #3	Email with a short report including Excel
Due Mar. 9		Communicating quantitative cost data
		First draft (focus: updating colleagues and/clients about financial results)
		Edit (Tension between generating interest through lively writing and providing accurate representation of complex issues)
		Final draft
Week 10-12	FA #4	Ethical issues facing accountants working on compliance work; formal memo
Due April 6		First draft (Unique characteristics of accounting reports)
		Edit (Organization of complex, quantitative information)
		Final draft
Week 13-15 Due April 27	FA #5	TBA
Week 16	Assessment exam	If needed