ACCT 5314-Professional Writing for Accountants  
Spring Semester 2021

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Bio: The University of Texas at El Paso – Ph.D.  
(Accounting)  
State University of NY – Binghamton – MA  
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Online Office Hours: Wednesdays, 2 pm – 4 pm

COURSE DESCRIPTION: This course is designed to meet the writing requirements of the Texas State Board of Public Accountancy. As such, the course will help students learn basic writing mechanics; business writing principles including organization, clarity and conciseness; and preparation of documents that are accurate and supportive of the subject matter in order to communicate effectively in the accounting profession.

Prerequisites: Enrollment in the Master of Accounting or Certificate of Accounting programs

REQUIRED MATERIALS AND TECHNOLOGY:

- Effective Writing: A Handbook for Accountants, 11th edition. In case you have an old edition of the book, the chapters still align to the same material, so still read the chapter material. However, the questions for assignments may differ between editions. Therefore, you will see the assignment for each chapter written in the syllabus and in the submission section of Blackboard.

- For course communications, you must either check your UTEP email frequently or change your “preferred email” to another email address. Instructions. You may also call me on my cell if you need an immediate answer or if you have a question that would require a long, typed out response. It is always quicker to get ahold of me by phone.

- Access to a computer that supports the use of the Blackboard Learning Management System

- Sufficient computer skills so that you can navigate the Blackboard Course Management System and Microsoft Word.

- Microsoft Word. If you do not have Word, you can download a free copy as a UTEP student here. All assignments must be submitted using Word.
COURSE OBJECTIVES:

Upon completion, students will:

• understand how to plan written communications to address a specific audience, e.g. clients, coworkers and other professionals
• have developed critical thinking skills through the practice of defining problems and generating and organizing alternative solutions
• understand how to draft, edit and refine business documents such as memos, letters, audit reports, and other business reports used in the accounting profession
• have utilized research material to support recommended client solutions
• be prepared to successfully respond to essay examination questions

METHOD OF EVALUATION:

Weekly Writing Assignments*: 75%
Chapter Work/Watching Assigned Videos**: 10%
Final Exam Question: 15%

* Each weekly writing assignment is worth 20 points except: Week 1 Introduction is worth 10 points and acknowledging each document is one point each.

** There is software associated with the videos to see if you watched them all the way through. For video watching, I will go through and verify what percentage of each video you watched. Videos due dates will align with assignment submissions.

Grades will be determined based on the following:

Letter Grade | Percent Earned
-------------|----------------
A            | 90%-100%
B            | 80%-89%
C            | 70%-79%
D            | 60%-69%
F            | less than 60%

At the graduate level, academic standing is based on CUMULATIVE GRADE POINT AVERAGE not by major or program of study. All coursework (GR/DR/SP) completed at the student’s respective level is part of the graduate academic record/transcript, and all respective grades earned are part of the cumulative GPA. This applies to all courses even if the courses are not part of the degree requirements.

• Courses are listed on transcripts with their respective cumulative grade point average according to the level of the course not the level of student.
• At the graduate level, courses cannot be repeated for GPA recalculation.
Probation

- Graduate students (degree seeking) in graduate programs must maintain a minimum 3.0 cumulative grade point average.
- Post-baccalaureate, teacher and professional certification and/or endorsement students (nondegree) must maintain a minimum 2.5 cumulative grade point average.
- Failure to meet the minimum cumulative GPA requirement will result in academic probation.
- If placed on academic probation, the cumulative GPA must be raised to a 3.0 for degree seeking students or 2.5 for non-degree seeking students by the conclusion of the next nine semester hours of enrollment or the student may face permanent dismissal from the Graduate School.

WEEKLY WRITING ASSIGNMENTS:
Most of the weekly assignments are memos or letters to clients, supervisors, or firm partners in a tax, audit, or systems context. You are to conduct research on the topic, read the material, and rewrite it in your own words, using business language. Copying large sections of other people’s work and stringing them together with a few connecting words is not acceptable.

The content of the weekly assignments is taken from the textbook (11th edition). Be sure to watch for assignments that ask for reports, because you will write a memo or letter as instructed on Blackboard (under Assignment Submissions). I will have the assignments written under assignment submissions and here in the syllabus in case you have a prior edition of the book.

FORMATTING:
See Memo, Letter, Email Formatting document in the Getting Started Documents.

FEEDBACK:
This is writing class, so responses will be graded for grammar, punctuation, and spelling, as well as content, clarity and conciseness. For the first weekly writing assignment, I will provide detailed feedback, including rewriting unclear and awkward sentences. I will also provide MS Word Comments to address other issues. As the semester progresses and you gain more practice, I expect your writing to improve. This means that the feedback you get will be in the form of MS Word Comments such as Awkward or Unclear. You can develop your writing skills by reviewing the feedback provided to you.

Why don’t I continue to rewrite your sentences throughout the semester so you can easily see exactly what is wrong? First, your skills will not improve as much if I do all the “heavy lifting.” Second, it is not possible for me to provide that much detailed feedback on almost 400 written assignments (30 students x 13 weekly assignments).

There are not traditional lectures during this class, however, this semester, I will be providing some videos on the content for you that you will be required to watch. You submit assignments and receive feedback and integrate the feedback into future assignments. Feedback is considered cumulative. For example, if one week your research is incorrect, but the following week your
research is correct but you have a lot of grammar errors, you may not see an increase in grade. When something is noted, make sure you fix that issue on future assignments while continuing to I will send out announcements that address overall feedback to everyone along with student-specific feedback returned back to you in Blackboard.

SCHEDULE:
Assignments are due on the dates noted below at 11:59 pm (Mountain Time). The course is delivered asynchronously so that you can work on your assignments when it is convenient for you.

I do not accept late submissions (see the Note on Coronavirus below). Failure to submit the work on time will result in a score of zero for that assignment/post/submission. No late work is excepted unless someone has what I deem an extenuating circumstance with documentation. All of the assignments are available on the first day of the semester—at any time, you can work ahead. However, I recommend that you do not go too far ahead because you want to incorporate things that were commented on in future documents. Remember to keep copies of all your individual submissions. If you do not keep a copy and the Blackboard server goes down or some other computer malfunction occurs, you will have to rewrite the assignment. I allow you to redo two assignments to improve your score. However, the original assignments must be handed in on time the first time to qualify for the redo option. If you do not hand in an assignment on time, it is not eligible for you to submit it at the end as a Redo.

STUDENTS WITH DISABILITIES:
If you have a disability and need accommodations, please contact The Center for Accommodations and Support Services (CASS) at 747-5148, or by email to cass@utep.edu, or visit their office located in UTEP Union East, Room 106. For additional information, please visit the CASS website at http://sa.utep.edu/cass/. CASS’ Staff are the only individuals who can validate and if need be, authorize accommodations for students with disabilities. Accommodations will be followed from the moment official documentation is received and is not retroactive.

One thing to note – I have rheumatoid arthritis which has become more problematic in my hands the last few months. Therefore, I will be using talk to text software for quite a bit for my feedback. If you have an in-depth answer, call me versus emailing because it is easier for me to talk an answer than write out an extensive, long answer.

ACADEMIC INTEGRITY:
Plagiarism will be taken seriously in this course. Instances of egregious plagiarism or repeated plagiarism will be referred to the appropriate offices. I have included a tool for you under Assignment Submissions in Blackboard called Plagiarism Submission Checker so you can check for plagiarism and make corrections before submitting any assignment for grading. Any words that are not your own should be properly quoted and cited. Even if you properly quote and cite, no more than 10% of an assignment should be someone else’s words.
assignments are not exercises in copying and pasting. I do not include things like citations in that number. Therefore, if you submit an assignment and 27% show up as plagiarized but those are all your sources you listed at the end, that is fine and not counted against you.

The University of Texas at El Paso prides itself on its standards of academic excellence. In all matters of intellectual pursuit, UTEP faculty and students must strive to achieve excellence based on the quality of the work produced by the individual. In the classroom and in all other academic activities, students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of UTEP. It is imperative, therefore, that the members of this academic community understand the regulations pertaining to academic integrity and that all faculty insist on adherence to these standards.

Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes, but is not limited to cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts. Proven violations of the detailed regulations, as printed in the Handbook of Operating Procedures (HOP) available in the Office of the Dean of Students, may result in sanctions ranging from disciplinary probation, to failing grades on the work in questions, to failing grades in the course, to suspension or dismissal, among others.

**Individual assignments are not to be shared at any time.** Please understand that the sharing of homework is a form of collusion, and instances of collusion will be forwarded to the Office of Student Conduct and Conflict Resolution.

**NOTE ON CORONAVIRUS:**
If you or anyone in your immediate family that you are tasked with caring for is affected by Covid-19, please contact me as soon as possible to make alternative plans for due dates. Documentation will be required, but given the extenuating circumstances of the disease, I will work with anyone who is affected by this disease.

**DROP DATE:**
The grade of "W" is available to all students until **April 1, 2020.** DO NOT ASSUME THAT I WILL DROP YOU FROM THE COURSE IF YOU STOP PARTICIPATING BEFORE THE **April 1, 2020** DEADLINE. It is YOUR responsibility to drop the class if it is your desire to do so. After the University drop deadline, a grade of "W" can be assigned only under exceptional circumstances and only with the approval of the instructor and academic dean. Such students must petition for the "W" grade in writing and provide necessary supporting documentation. Exceptions to the **April 1, 2020** deadline will be rare and determined under exceptional conditions as noted in the University catalogue. All other students dropping after the deadline must be dropped with the grade earned as of the end of the semester.
Other:

This syllabus is subject to change depending on the time needed to cover each particular topic. Any changes will be updated and posted on Blackboard.

Instructions from HELP Desk to change email: Select the down arrow next to your name on my.utep.edu, then select "view profile." To the right of the screen there is a button labeled "update preferred email."

The purpose of Blackboard is not only to disseminate information but to create online communities for the classroom. Please follow the basic rules of etiquette when posting online — do not say anything online that you would not say in class. In other words, be respectful of your classmates and your instructor.

Tentative Schedule*

ACCT5314 Professional Writing for Accountants
Spring 2021 – every due date is at 11:59 pm MST
Note Class Dates are from January 19 – May 6
Since some students may have the 10th edition and some may have the 11th, I have placed all Exercises written out in Blackboard under Assignment Submissions and here so everyone is answering the same questions.

<table>
<thead>
<tr>
<th>Due Date</th>
<th>Assignment</th>
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<tbody>
<tr>
<td>Sun. Jan 24</td>
<td>Introduction and Chapter 1: 1. Read the following on the Home Page of Blackboard Under Getting Started Documents. For each of these documents, download and read them. Once you have read them, hit the Mark Reviewed button for each document (note, besides seeing if you marked them as read, I will also run a report from the back end to make sure they were accessed so don’t just click Mark Reviewed until you have read them): a) Syllabus b) How to access class videos c) Editing your document d) How assignments are graded e) Memo, letter, and email formatting f) Helpful hints 2. Read Chapter 1 in the book 3. Post your introduction 4. Do Chapter 1 + Beginning documents in Chapter Work. This is timed, so I recommend reading 1. and 2. First and having the documents plus the book in front of you as you do Chapter 1 + Beginning documents. This is open notes, open book. You will have 90 minutes once you start this assignment, and you get one attempt.</td>
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<tr>
<td>Sun. Jan 31</td>
<td>Chapter 2: Overview of the Writing Process 1. Read Ch. 2 2. Do Chapter 2 in Chapter Work. 3. Complete Exercise 2-1: Analyze the letter in Figure 2-3. I have attached a copy of that letter under Assignment Submissions for this chapter. The header will be a little bit different for this chapter.</td>
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Save the document to your computer under LastName FirstName Exercise 2-1. Keep the original version on page 1 and just add your header in the upper right hand corner. Use the Header tool in Word (go to Insert, Header & Footer, Header) and in the upper right hand corner of page 1, put your First and Last Name on the first header line, put Exercise 2-1 on line 2, and the due date on Line 3 of your header. Close the Header tool and go into the document.

To make sure your Grammar check is set correctly (follow the directions in the video and in the getting started documents), do a Word Grammar check of this document and/or check it through SlickWrite. Go through and highlight every item that Grammar Check and/or SlickWrite notes that is a grammar mistake that is a grammar mistake (i.e. if grammar check notes something as a mistake that is not, do not highlight it). If there are two items right next to each other, use different highlight colors to make it clear the items are two different mistakes. Ignore any names, and address items. You can also ignore things like you, me, I, we, etc. (any first person items). Make sure you go through carefully and think about if something is an error or not. As a hint, there are some things that Word Grammar check points out as an error that is not.

Leave that on page 1. Copy and paste the original letter to page 2 (without the highlights of the grammar errors) and revise the letter so it is more effective in terms of grammar and content. Invent any details you may need. See Ch. 9 for proper letter formatting. Make sure you add your required header information and salutations to the version you correct for submission.

After you have re-written the letter, below your re-written version, I would like you to answer the following questions. This does not need to be paragraph form and can be written as a list. 1) What are the strengths of the original letter? 2) What are the weaknesses of the original letter? Hint: Can you find all the typos and spelling errors? In addition to these problems, the letter has a number of less obvious weaknesses. What are they?

This assignment will not follow the traditional 2 pages and your re-written version does not need to be 2 pages. Page 1 is the highlights of the original letter. Page 2 and possibly part of page 3 will be your re-write of the letter, and the last page you will answer the 2 questions from the prior paragraph.

Fri. Feb. 5

You must claim an article for your Chapter 3 assignment by today (Friday, February 5). This assignment is claimed on a first-come, first-serve basis. The assignment due on Friday is similar to Exercise 3-1, except I’d like you to use The CPA Journal for your source. I will have a video up that will walk you through the process of picking and claiming your article.

To choose your article: Go to https://www.utep.edu/library/. Scroll down slightly and in the middle of the page, you will see where it says Library. Underneath that, there are 5 tabs. Click on the one that says E-Journals. There is a dropdown menu that says “Title Begins With” and to the right of that there is a box. In the box, put CPA Journal and hit search.

In a gray box, there will be a few options you can click on. Click on the one that says “Business Source Complete.”
You will see dates on the right hand side. When you click on a year, it will expand. There are 10 issues from 2020, 12 from 2019, etc. Pick something from 2017-2020. Click on any year, then an issue and you can see all the articles written in that issue. Within each issue, you will see list of all the articles (note, if you scroll down, each issue tends to be 2-4 pages long and you can navigate between the pages). Find an article that interests you. Under each article name, there is a link that says PDF Full text. Things you cannot write about: a book review, the proceedings from a speech or a roundtable discussion, Tax & Accounting Update, etc. Find something that is an article written on an accounting topic that is at least 2 pages long.

No two people should do the same article. For the submission for this week, I have included a discussion board where everyone can put the name of the article they are doing so everyone can do a unique article. It is a first come, first serve basis.

Sun. Feb. 7

Chapter 3: Organizing for Coherence
1. Read Ch. 3 (including Test Yourself on Page 52 and 53 – you do not need to submit the Test Yourself, just review it on your own)
2. Do Chapter 3 in Chapter Work.
3. This assignment will be similar to Exercise 3-1. However, I would like you to use CPA Today as the publication. See Feb. 5 for how to pick your article (and the article must be claimed by Feb. 5).

The assignment for this week is Exercise 3-1. This does not need to be written out as a traditional letter or memo for this class. The questions you need to answer are:
1) What is the main idea of the article?
2) How does the author develop the main idea? That is, what are the supporting ideas?
3) How long are the paragraphs?
4) How does the author develop the paragraphs? Can you find illustrations, examples, appeals to authority, or definitions?
5) What transitions connect the ideas in the article?
6) Is the article interesting to read? Does it seem relevant to its intended audience?

In your submission, download 2 items: a copy of the PDF of the article, along with your responses to those 6 questions.

Your submission should include your header information. Your responses should be at reflective, and as such, you should have about at least a page and a half of content where you answer those 6 questions (not a page and a half each question) not including if you write down the questions. You should really analyze the text you read in relation to the content from Chapter 3.

Sun. Feb. 14

Chapter 4: A Sense of Style: Writing with Conciseness and Clarity
1. Read Ch. 4 (including Test Yourself on Page 73 and 74 – you do not need to submit the Test Yourself, just review it on your own).
2. Read the following link:
https://www.journalofaccountancy.com/issues/1997/jul/danziger.html#:~:text=For%20example%2C%20%22The%20manager%20wrote,of%20who%20is%20doing%20what
3. Do the Chapter 4 + link Chapter Work.
4. Complete Exercise 4-1. I have put the sentences in a Word document for you.

Sun. Feb. 21

Chapter 5: Standard English: Grammar, Punctuation, and Spelling
1. Read Ch. 5 (including Test Yourself on Page 97-99 – you do not need to submit the Test Yourself, just review it on your own)
2. Do Chapter 5 Chapter Work.
3. Complete Exercise 5-3. I have attached a document in Blackboard with the original sentences.

<table>
<thead>
<tr>
<th>Sun. Feb. 28</th>
<th>Chapter 6: Format for Clarity: Documentation Design</th>
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<tr>
<td></td>
<td>1. Reach Ch. 6</td>
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<td>2. Do Chapter 6 Chapter Work</td>
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<td>3. Complete Exercise 6-6. This is a multiple week assignment. By this date, you need to write your memo and exchange your memo with another student. Your memo should be completed and emailed to your classmate by this date. See Chapter 10 for memo formatting. I have set up a thread on the discussion board in Blackboard called, “Find a classmate to switch papers with for Exercise 6-6.” You can find the question for Ex. 6-6 in Blackboard under Assignment Submissions. When you edit your classmate’s paper, make sure you have track changes on in Word. I put a document on the Homepage in Blackboard called Exercise 6-6 Protocol. You may want to include the plagiarism report from the plagiarism submission checker so the person editing your paper can find any potential issues easier. Exercise 6-6: As a member of the ethics standards team of your CPA firm, you have been asked to write a memo to all audit staff discussing the importance of ethics in auditing in general, and of compliance with Rule 501 of the AICPA’s Code of Professional Ethics in particular. Write the memo, paying attention to good document design. Chapter 10 discusses memo writing. Invent any information necessary to complete this assignment.</td>
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<th>Sun. Mar 7</th>
<th>Chapter 6 editing</th>
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<td>1. You should have arranged to receive a classmate’s Exercise 6-3 by October 11th. You have from 2-28 until today (October 11) to edit your classmate’s document. On this date, you should return the document with the edits back to the original writer.</td>
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<td>2. In addition, you are to upload your classmate’s documents so you can be graded on your editing job. Call this one LastName FirstName 6-6 Edit</td>
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<tr>
<th>Sun. Mar 14</th>
<th>Chapter 6 final draft</th>
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<td></td>
<td>1. Submit your final draft of Exercise 6-6 to me.</td>
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<tr>
<th>Sun. Mar 21</th>
<th>Spring break is March 15 – March 19 – no assignment this week, lucky ducks.</th>
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<tr>
<td></td>
<td>1. Read Chapter 7: Thinking on the Job: Higher Order Thinking Skills</td>
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<td>2. Do Chapter 7 Chapter Work</td>
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<td>3. Even though we are doing Chapter 7, this week you will apply the concepts of Chapter 7 to a question from Chapter 2 (2-7): Jim Kakes, CEO of Kakes Manufacturing Company, needs to hire a new controller as the current controller is retiring. Several other CEOs he knows have suggested he look for someone who is a Certified Management Accountant (CMA). Mr. Kakes is not familiar with this designation and has asked you what it is and whether you believe hiring a CMA would be a good idea, given the extra amount he will have to pay in salary. Write a memo to Mr. Kakes responding to his request. Make sure you use the Chapter 7 concepts to answer this adequately. Call this assignment Last Name First Name Chapter 7 exercise in your document naming.</td>
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<tr>
<th>Sun. Mar 28</th>
<th>Chapter 9: Letters</th>
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<tr>
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<td>1. Reach Chapter 9</td>
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<td>2. Do Chapter 9 Chapter Work</td>
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<td>3. Complete Exercise 9-10:</td>
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|             | Your boss, John Creedy, is a partner in the small local CPA firm for which you work. One morning a client, Jeff Altman, the owner of Altman Manufacturing, storms into Mr. Creedy’s office and delivers a complaint. An edited version follows: This morning at my breakfast club I spoke with my competitor, Tony Dodd. He uses the LIFO inventory method just as I do. He boasted that his accountant had told him that by speeding up his purchases of raw materials at year-end he could significantly increase reported profits. If he can do that, why can’t I? And why haven’t you discussed this gimmick with me? I don’t expect to rely on Dodd for financial advice; I pay you for that. After Altman’s departure, Mr. Creedy calls you, the accountant-in-charge of the Altman account, into his office to discuss Mr. Altman’s complaint. You explain to your boss that your concern is your client’s very large raw material inventory and slow turnover rate caused by years of over-buying. Mr. Creedy advises you that Altman needs new capital in his business and is trying to interest another local businessperson in becoming a limited partner. An increase in reported profits could be advantageous to
Mr. Altman’s plans and, therefore, left to his own devices, Mr. Altman would likely follow Mr. Dodd’s accountant’s advice. Mr. Creedy asks you to draft a letter to Mr. Altman. The letter should discuss the problems of maintaining an overly large inventory as well as the disadvantage of a low turnover rate. Although you are not familiar with Mr. Dodd’s company, you are reasonably certain his accountant would not have made the comment he did if Mr. Dodd’s company had the same existing inventory problems as Altman Manufacturing. Use the proper format, effective organization, and appropriate style (including tone) for your letter. Invent any information you feel is necessary to make your letter complete.

Sun. Apr 4

Chapter 10: Memos and Briefing Documents
1. Read Chapter 10
2. Do Chapter 10 Chapter Work
3. Complete Exercise 10-10

You are a new employee at Southwest Parts Distributors, Inc. As a specialist in accounting information systems, one of your responsibilities is to recommend adequate controls to ensure the safety of Southwest’s data, including the data it keeps on suppliers and customers. You recently recommended that the company adopt a new set of control procedures. However, Southwest’s regional manager, Bill Tomlinson, has expressed impatience with your recommendations. He views the new procedures as “unnecessary red tape.”

Write a memo to Mr. Tomlinson that explains the advantages of strong controls to protect the company’s data.

Sun. Apr 11

Chapter 14: Writing for Employment: Resumes and Letters of Application
1. Reach Chapter 14
2. Exercise 14-2

Sun. Apr 18

Chapter 12 and Chapter 13
1. Read Chapter 12: E-Communication and Social Media
2. Read Chapter 13: Writing for Exams: Professional Certification and Academic Exams (page 242 – 249)
3. Do Chapter 12 Chapter Work
4. Do Chapter 13 Chapter Work

Note, there is no assignment submission this week.

Sun. Apr 25

Reflection Memo

Sun. May 2

Final Question - TBD

Thur. May 6

Redo #1 and Redo #2 Due
These submissions are optional if you would like to improve any of your prior grades. There are exceptions for Chapters 5 and earlier and your Resume. More will be posted on these later. All other chapters you can correct the exercise you originally submitted. You cannot redo an assignment that was turned in late where your original grade was a 0.

*This is a tentative syllabus. You will be notified of any changes either via email or by a posted announcement.