**Writing Across the Curriculum Program at FAU**

**2012 Department Development Grant Proposal**

**Potential Impact**

The mission of the Accounting Honors Program is to provide an enriched learning experience for high-performing students.  The program emphasizes enhancement of skills and values required for graduate education and a variety of accounting careers.  Specifically, the program provides opportunities for students to achieve a high-level of proficiency in research, communication, critical thinking, analytical, technological, leadership, teamwork, and interpersonal skills.

It is expected that approximately two-hundred undergraduate students will be in the Accounting Honors Program when fully implemented. Each of these students is required to complete a minimum of five honors compacts. The requirements of each honors compact includes writing memos, letters and reports on a variety of business and accounting issues.

Writing a two-page memo, letter or report may sound simple and elementary; but significant research is required to support the content of a these very short documents. Business professionals require information be communicated in a clear and concise way. Preparing our students to compete in accounting requires us to challenge them to research the relevant literature or standards and write to their target audience. The writing enhancements will be implemented as part of the Honors Compacts for each of the applicable courses.

Sample Honors Compacts are attached in Exhibit A.

**Project Objectives**

Assist accounting faculty involved with the Honors Compacts to develop better writing assignments and to improve grading and feedback.

**Project Plan**

A two-day training session for all accounting faculty, led by a member of the Center’s staff, will be held during summer 2012 prior to beginning of the Accounting Honors Program in the fall 2012 semester.

**Assessment Strategy**

Assignments and grading will be reviewed annually by Accounting Honors Program Committee and the School of Accounting Assessment Committee. Further, longitudinal data will be collected to understand writing improvements over the course of the two year program.

**Team Members**

The following members from the School of Accounting and the Center for Excellence in Writing will be involved in the project:

Jeff Galin, Ph.D. – Director, Center for Excellence in Writing

Roy Clemons, PhD. – Assistant Professor, School of Accounting

Kimberly Dunn, Ph.D. – Director & Associate Professor, School of Accounting

Alan Friedberg, PhD. – Professor, School of Accounting

Julia Higgs, PhD. – Associate Professor, School of Accounting

Mark Kohlbeck, PhD. – Associate Professor, School of Accounting

Claire Nash, PhD. – Assistant Professor, School of Accounting

Rob Pinsker, PhD. – Assistant Professor, School of Accounting

Tom Smith, PhD. – Assistant Professor, School of Accounting

**Schedule**

The Accounting Honors Program is a two-year program with students first being admitted in the fall 2012 semester. Following training in summer 2012, it will take two years to fully implement the writing components of the Honors Compacts and provide an initial evaluation.

**Budget**

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| BUDGET |
| Seven Faculty Summer Stipends | 1,857.87 |
| Benefit (FICA @ 7.65%) | 142.13 |
| Total | $2,000 |

The team members are committed to writing a report on the results of the writing program and will be willing to make a presentation to the university community if requested.

**Signature of Director of School of Accounting**

**Dr. Kim Dunn**

**Appendix A**

**Sample Requirements for Honors Compact**

**ACG3131**

**Honors Compact**

In addition to existing course requirements, students completing an honors compact for ACG3131 (generally the first upper-division accounting course taken) are required to satisfactorily complete the following:[[1]](#footnote-1)

1. Attend a minimum of three (3) Beta Alpha Psi and/or Florida Institute of Certified Public Accountants meetings and write an executive summary for each of the meetings attended.
2. Submit a journal summarizing your mentoring activities for the semester. Each entry should include topics discussed and outcomes of the discussions. A minimum of three entries is required.
3. Complete a minimum of three (3) of the following five (5) options:

* 1. Write a report on financial accounting careers. Assume that you are preparing the report for prospective accounting students.
	2. Write a report on the process and requirements for becoming a CPA in Florida. Include advantages of being a licensed CPA in your report. Assume that you are preparing the report for prospective accounting students.
	3. Write a report on on-campus recruiting resources.[[2]](#footnote-2) Assume that you are preparing the report for prospective accounting students.
	4. Prepare a resume in good form.
	5. Write a report of the discussions occurring during a meeting with professor or faculty advisor.

**Honors Compact**

**ACG 3341**

In addition to existing course requirements, students completing an honors compact for ACG 3341 (Managerial Accounting) must satisfactorily complete the following:

1. Attend a minimum of three (3) Accounting Student Association or Institute of Internal Auditors meetings and write an executive summary for each of the meetings attended.
2. Prepare a brief paper (about 3 pages) comparing decision making based on three alternative accounting methods: Full Absorption, Variable, and Through-put. The student will read the novel *The Goal* to fully understand this assignment.
3. Complete a minimum of three (3) of the following five (5) options:

* 1. Write a report on managerial accounting careers. Assume that you are preparing the report for prospective accounting students.
	2. Write a report on the process and requirements for becoming a Certified Management Accountant or a Certified Internal Auditor

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* 1. Write a report on on-campus recruiting resources. Assume that you are preparing the report for prospective accounting students.
	2. Write a report on business and business casual attire. Assume that you are preparing the report for prospective accounting students.
	3. Write a report of discussion between you and a professor or faculty advisor involving your professional development or career.

**ACG3141**

**Honors Compact**

In addition to existing course requirements, students completing an honors compact for ACG3141 (Intermediate Accounting Theory II) are required to satisfactorily complete the following:

1. Attend a minimum of three (3) Beta Alpha Psi and/or Florida Institute of Certified Public Accountants meetings and write an executive summary for each of the meetings attended.
2. Submit a journal summarizing your mentoring activities for the semester. Each entry should include topics discussed and outcomes of the discussions. A minimum of three entries is required. The entries can include your role as a mentor or a mentee.
3. Prepare a “memo to the client” for two of the following three topics:
	1. Lease accounting: the prospective client will be trying to determine whether to structure a lease as a capital lease or an operating lease, and the memo will be designed to inform the client of the balance sheet, income statement, and cash flow statement effects of capital vs. operating leases.
	2. Bonds: the prospective client will be trying to determine whether to retire a current bond by issuing a new bond, and the memo will be designed to inform the client of how their decision will affect current and future balance sheets, income statements, and cash flow statements.
	3. Depreciable assets: the prospective client will be trying to determine whether to use straight line, double declining balance, or sum-of-the-years digits to depreciate a newly acquired asset. The memo should inform the client as to how the decision will affect the balance sheets, income statements, and cash flow statements over the life of the asset.

**Honors Program Capstone Experience**

**Objective**: Provide upper-division accounting students an opportunity to apply knowledge obtained across prior accounting courses and engage in accounting-based research to solve contemporary accounting problems.

**Honors program integration**: The capstone experience will be implemented as a case/research competition. The capstone experience will be completed by students in their senior year and will be completed solely outside of class.

**Case/Research**: Faculty advisors will select a number of accounting cases and/or research topics for each competition that focus on contemporary accounting issues. Accounting education journals and Big4 accounting firm resources (e.g., Trueblood cases from Deloitte) will be used as a source for cases. Cases are typically based on real world problems faced by accountants and auditors that do not have an obvious answer (or have multiple answers and interpretations). Many times, the information provided in these cases is incomplete requiring extensive research and critical thinking. Current deliberations at the FASB and IASB (and related exposure drafts) will be used to identify controversial accounting issues under debate. By their nature, these issues represent questions about how to account for items that have not yet been answered. As such, the student must be able to develop a thorough understanding and critically analyze both sides of the issue. In both situations, the student is required to identify the options, research the issues, evaluate the options, decide on the appropriate course of action, and persuade the audience.

**Competition description**: Students will work in groups of five (maximum groups per semester will be ten). The case competition will occur over a week-long period late in the semester. On Thursday evening, all group members will attend an orientation meeting where the competition rules and timing will be discussed. Each group will also be provided a case/topic on which to work over the weekend. Each group must submit one write-up to the faculty advisors by 8:00 am on Monday. The write-up should be in the form of a research paper. On Friday afternoon, the student groups will present their findings to one of two evaluation committees in a fifteen-minute competition. The evaluators will then have fifteen minutes to ask questions. The presentations will be videotaped for later review. Each evaluation committee will consist of one of the two faculty advisors, two other accounting faculty members, and two accounting professionals from local accounting firms and business. After completion of the presentations, the two evaluation committees will meet, review videos as necessary, and select a winner. The winner will then be announced at a reception that evening.

**Student evaluation:** The evaluation will include a team and individual aspect. Each student will be expected to participate and answer questions in the group presentation. Each student will be required to submit self and peer evaluations of performance.

**Awards**: Each member of the winning team will receive a commemorative award/plaque and a $500 scholarship for further education at FAU. In addition, the winning team will be entered in a regional case competition where their travel costs will be reimbursed.

**Faculty advisors**: The capstone experience will be supervised by professors with extensive experience with cases and similar material.

1. Consistent with most business communication, reports will typically be between one and three pages. [↑](#footnote-ref-1)
2. Campus recruiting resources include the Career Development Center, the College of Business Career Resource Center, Job Fair, Accounting Speed Networking, and Beta Alpha Psi and Accounting Student Association events. [↑](#footnote-ref-2)