



Incorporating Writing into Auditing Classes Using English Writing Tools

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ABSTRACT

Writing is an important skill needed by accounting graduates. Auditing is typically a writing intensive course, plagued by research papers and possibly case studies.

I take a different approach and borrow from English Writing Tools to incorporate reflective writing in auditing by way of double entry writing columns or double journal columns as referred to in English.

I also incorporate into an undergraduate level auditing course free writing activities, such as 3-2-1 prompts, 1 Minute Papers and Journals for exam review.

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Double Entry Writing Columns

Theory to Application

Attended Writing Across the Curriculum sessions and adopted the double entry writing technique from English courses.

Writing-to-Learn (WTL) assignments are one component of writing across the curriculum.

WTL assignments are **low-stakes writing pieces** that allow students to explore a concept, facilitate learning, and develop a deeper understanding of course content (Anson 2007; Emig 1977).

WTL assignments are based on the premise that **writing** is a **tool for learning** (Grimm, 2015).

Review theory in text via lecture capture
Use Double Entry Writing Columns to apply that theory

Examples:

- Audit Risk is the theory and we apply it to various accounts such as cash to discuss internal controls.
- Audit Services, attest, audit, assurance, and non-audit. We review how to apply each service and give specific examples of each.
- Audit Tests, risk assessment, test of controls and substantive procedures. We review when to apply each test, what each test consists of and how to perform.

Audit Test to Account

In this section, we actually start delving into the financial statement accounts.

We review each major account area,

- Revenue
- Purchasing
- Human Resources
- Inventory
- Financing Activities
- Investing Activities

For each of these areas we review the **types of transactions** and what accounts they affect.

We review the **types of source documents** and reports that the audit should test.

The class reviews the major functions to be tested. All of these tests are tied back to the audit assertions

- Occurrence
- Completeness
- Authorization
- Accuracy
- Cutoff
- Classification

We discuss and perform some of these tests via mini-cases. The **mini-cases** are on publicly traded company that is a supplement to the text.

Free Writing



3-2-1 Activity

After each lecture students are to provide
3. Items or Concepts that they learned
2. Ways in which to apply the above mentioned concept to fieldwork and
1. Muddiest point.

1 Minute Paper

The students are then tasked with writing a 1 minute paper on the topic they identified as muddiest. In this fashion, I force the students to un-muddy the topic for themselves.

Journals

Here the students are to prepare a journal electronically via the Learning Management System (LMS) to serve as their study guide for exams. This writing assessment is graded for accuracy and the professor may indicate a vital concept that is missing.

REFERENCES

Anson, Chris M. (2007). Beyond Formulas: Closing the Gap Between Rigid Rules and Flexible Strategies for Student Writing. *Information Age*, 147-164.

Emig, J.(1977). Writing as a mode of Learning. *College Composition and Communication* 28, 122-128.

Grimm, S. D. (2015). Learning Logs: Incorporating Writing-to-Learn Assignments into Accounting Courses. *Issues in Accounting Education*, 30(2), 79-104. doi: 10.2308/iace-50980