It's Not My Job to Teach Them How to Write: Accounting Academics and Their Students' Writing Development

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Abstract

Increasing numbers of second-language (L2) students are enrolling in intensive Master of Professional Accounting (MPA) programmes offered by universities all around the world. MPA graduates require strong English writing skills but developing these can be challenging. This research project addressed the problem of writing development from a methodological point of view. Problem-based methodology (PBM) was used to investigate the opportunity to learn to write (OTLTW) that MPA academics provide to L2 students.

The research involved three phases. Firstly, an analysis of institutional and programme documentation from all eight New Zealand universities examined the importance placed on students' writing skills. This study was followed by a series of in-depth critical dialogue interviews to investigate the OTLTW practice of 14 MPA academics. MPA students from a large New Zealand university were invited to complete two questionnaires and engage in critical dialogue to examine their perceptions of the ways the OTLTW is provided. The second phase of the research involved an intervention with four academics to check the accuracy of the Phase 1 findings, reveal further insights into the problem of practice and recommend improvements for OTLTW teaching practice. The final phase of the research investigated the impact of the intervention through a focus group.

Findings indicated that strong communication skills are seen as essential graduate attributes by universities and their MPA programmes. MPA academics typically require students to submit a lengthy assignment in which the quality of the writing is graded but often do not provide useful feedback on this writing. The academics who participated in the intervention proved willing to make innovative changes to their teaching practice that may lead to greater improvements in L2 students' writing. The success of the intervention shows that a collaborative, whole-programme approach that involves double-loop learning can effectively

change academics' OTLTW practice. Such an approach could yield positive changes to academics' practice in many other areas of higher education.

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Glossary

ACCA	Association of Chartered Certified Accountants
CA ANZ	Chartered Accountants Australia New Zealand
CIMA	Chartered Institute of Management Accountants
CPA	Certified Practising Accountants Australia
DELNA	Diagnostic English Language Needs Assessment
EdD	Doctorate in Education
IFAC	International Federation of Accountants
IELTS	International English Language Testing System
L2	Second language
MPA	Master of Professional Accounting
NZQA	New Zealand Qualifications Authority
NZQF	New Zealand Qualifications Framework
OTL	Opportunity to learn
OTL™	Open-to-learning
OTLTW	Opportunity to learn to write
PBM	Problem-based methodology
TBL	Team-based learning
TPB	Theory of Planned Behaviour

Chapter 1

Introduction to the Research

Many universities around the world offer a coursework master's degree, Master of Professional Accounting (MPA[1]), designed to prepare graduates for careers in accounting. Aotearoa New Zealand is home to eight universities[2] and all offer programmes that are recognised by a professional accounting body, such as Chartered Accountants Australia New Zealand (CA ANZ) or Certified Practising Accountants Australia (CPA) with pathways for students who wish to become registered chartered accountants. These programmes are comparable on several dimensions; the MPA degrees are similar in structure, duration of study and credits awarded (typically 240). Such programmes often have large numbers of international students who have English as a second language[3] (L2). These students are predominantly from Asia, and many arrive with low-level English skills.

This chapter presents the central problem of practice that was the focus of the research. The research purpose, questions and approach are outlined, followed by a brief discussion of the significance of the research and an introduction to the researcher. The chapter concludes with an overview of the structure of the thesis.

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[1] Different programmes use different terminology and acronyms, but throughout this thesis, MPA will be used to refer to Master of Professional Accounting and Master of Professional Accounting and Finance degrees.

[2] Seven are large universities offering a wide range of study options: Auckland University of Technology, Massey University, University of Auckland, University of Canterbury, University of Otago, University of Waikato and Victoria University of Wellington. Lincoln University is a smaller, specialist agricultural institution (Universities New Zealand – Te Pōkai Tara, n.d.).

[3] There are a variety of terms used to describe students for whom English is not their first language. In the field of writing, the terms *second language (L2)* or *English as a second language (ESL)* are often used, (for example, see Silva, 1993). Such descriptors have been criticised (for example, see Canagarajah, 2013), mainly because they can be misleading as they do not recognise that English is often learnt as a third or an additional language. However, in the Australasian context, *second language* is widely recognised (Baik & Greig, 2009). Therefore, the acronym *L2* has been used throughout this thesis to include all students who have consciously learnt English in addition to, and after acquiring, their first language.

Problem of Practice

MPA students are not only expected to acquire accounting knowledge and skills but also improve their English language competencies, so that when they graduate, they are business-ready with proficient communication skills. However, students often struggle with the written English requirements of the degrees and concerns about students' writing can present problems for programme leaders. One concern is that there is a discrepancy between the standard of writing submitted by students in their summative assignments and the standard expected at master's level. Another is that some students do not significantly improve their English writing skills over the course of the programme and graduate with low-level English writing skills. Therefore, it is imperative for MPA programmes to improve the extent to which L2 students entering with weak English skills have the opportunity to learn to write to achieve degree and career success.

Students Often Enrol With Weak Writing Skills

Accounting degrees, including those at postgraduate level, are an increasingly popular choice for international L2 students (Guthrie et al., 2014; Hancock et al., 2009; Pincus et al., 2017; Smith et al., 2018; Watty, 2007). However, academics have expressed concern that the English proficiency of many L2 students is worryingly low when they enrol in a university accounting programme (Birrell, 2006; Long, 2018; Parker, 2005; Pop-Vasileva et al., 2014; Watty, 2007). Academics often worry about how well-prepared students are to study accounting at university. Their concerns include the level of students' English language proficiency and lack of communication skills (Long et al., 2018). Many L2 students share academics' concerns and lack confidence in their own communicative abilities (Arquero et al., 2007; Hassall et al., 2013; Liu et al., 2019).

Low levels of communication self-efficacy may be a key reason why so many students choose to study accounting (Ameen et al., 2010; Howieson, 2003; Roberts, 2017), especially if

they incorrectly assume accounting is more about numbers and less about communication. Research confirms that students often choose an accounting career because their numerical competencies are stronger than their communication competencies. In a survey of 262 undergraduates, the highest-ranked reason for choosing to study accounting was the belief that the profession values quantitative skills; the lowest-ranked reason was that the profession values writing skills (Lin et al., 2010). As one New Zealand accounting professor explained, many self-select into the subject because it emphasises numeracy skills and because their language skills tend to be a weakness (personal communication, February 10, 2016). In short, many L2 accounting students have weak English writing skills when they commence their accounting degrees, despite having successfully achieved the level of English required for university entrance.

To enrol in a New Zealand university, L2 students must provide evidence of English language competency. All eight New Zealand universities recognise the International English Language Testing System (IELTS) test, which awards a score of 1–9 for a candidate's performance in four skills (listening, reading, writing and speaking), as well as an overall average score. To be eligible to enrol in an MPA programme in Aotearoa New Zealand, an L2 student requires an IELTS score of 6.5 overall with a score of at least 6 for each skill. Band 6 describes a competent user of English who "can use and understand fairly complex language" (IELTS, n.d., n.p.). However, according to the *IELTS Handbook* (2007), a score of 6 suggests "English study is needed" even for "linguistically less demanding academic courses" (p. 5). It has been suggested that the minimum university entry requirements for English language are inadequate for the demands of tertiary study, especially at postgraduate level (Bretag, 2007; Clark & Yu, 2020; Müller, 2015; Pantelides, 1999). A recent study in the United Kingdom explored the challenges faced by L2 postgraduate students who entered their course with an IELTS writing score of 6 or 6.5. Several of the students felt that IELTS had not adequately prepared them for the challenges of tertiary study and that they had much to learn about

writing discipline-specific academic assignments. The study concluded that "although IELTS had provided an important first step to help students develop basic writing skills, meeting university assessment expectations necessitated considerable further progress" (Clark & Yu, 2020, p. 1). Therefore, although students with an IELTS writing score of 6 meet the English writing prerequisites of an MPA, these students are likely to find the written English expectations of the degree challenging.

Often, the low level of English skill is revealed only after an L2 student has been offered a place on an MPA programme, becoming apparent during orientation through diagnostic assessments. For example, the Diagnostic English Language Needs Assessment (DELNA), developed by the University of Auckland in conjunction with the University of Melbourne, identifies students who will almost certainly struggle with the linguistic demands of their study and is a good predictor of academic success or failure (Read, 2008). An academic who participated in this research project explained that 63% (78/123) of a recent cohort of MPA students scored below 6 in the DELNA writing assessment. These students are likely to struggle with the written assessments of the degree, as students scoring below DELNA 6 in writing are less likely to achieve academic success and will need extensive linguistic support during their study (Elder & Erlam, 2001; Elder et al., 2002; Read & Von Randow, 2013). Concerningly, nine of these students only achieved a writing score of 4, which puts them in the category of being "at severe risk of academic failure" and in "urgent need of language support" (The University of Auckland, n.d.-a., p. 18). Therefore, many of the students accepted into MPA programmes will require a great deal of support if they are successfully to improve their writing skills. If students do not improve their writing skills, they may graduate without achieving the communication attributes described by the graduate profile.

Students Often Graduate With Weak Writing Skills

Students, academics and employers have identified communication skill deficiencies across the disciplines, with students from engineering (Strauss & Grant, 2018), nursing (McKitterick et al., 2021) and business (Arkoudis & Kelly, 2016; Hutchins, 2015) graduating with weak writing skills. The writing issues that relate to accounting students, in particular, have been well-documented over the years (Bayerlein & Timpson, 2017; Birrell et al., 2006; Bui & Porter, 2010; Corman, 1986; Douglas & Gammie, 2019; Liu et al., 2019; McIsaac & Sepe, 1996; Mohrweis, 1991; O'Connell et al., 2015; Stocks et al., 1992). Accounting graduates often perceive their written communication skills to be weak and do not believe they have improved during their degree (Berry & Routon, 2020). Accounting faculty report accounting graduates' spelling and grammatical issues to be especially "bothersome" and feel that increased email and web communication has negatively affected their ability to write professional documents (Riley & Simons, 2016, p. 247). If accounting students do not manage to improve their English communication skills significantly over the course of their degree, they are unlikely to graduate with sufficient English skills to find a job in the accounting field (Hancock et al., 2009).

Employers consistently voice concerns that graduates do not have the non-technical[4] skills required for an accounting profession (Chaffer & Webb, 2017; Howcroft, 2017; Jackling, 2007; Jackling & de Lange, 2009; Kavanagh & Drennan, 2008; Riley & Simons, 2016; Zaid & Abraham, 1994). The interview responses from a study questioning accounting employers from Melbourne, Singapore and Hong Kong about the perceived quality of graduates entering the workforce "revealed, overwhelmingly, that the English language and communication skills of accounting graduates are the key area of deficiency in relation to the

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[4] Non-technical skills, sometimes referred to as generic or soft skills, are skills needed by graduates to achieve career success. They include personal attributes such as written and oral communication skills, teamwork and critical thinking. In contrast, technical accounting skills are specific accounting abilities and knowledge (Douglas & Gammie, 2019; Low et al., 2016).

generic skills development" (Watty, 2007, p. 26). Employers report feeling frustrated by the lack of accounting graduates with strong English communication skills, especially writing skills (Bui & Porter, 2010; Howcroft, 2017; Tempone et al., 2012). The result is that only a low proportion of jobs are offered to international L2 graduates (Birrell & Betts, 2018; de Lange et al., 2022). If accounting programmes cannot produce communicatively competent graduates, employers will increasingly offer jobs to candidates with good English, even if they have not studied accounting (Douglas & Gammie, 2019; Watty, 2007). If MPA programmes continue to accept L2 students with low-level English skills, there needs to be careful consideration about how to help students to develop these skills during their academic studies so that they graduate with strong writing skills.

Students Need to Improve Writing Skills During Their Degree

MPA degrees are designed to be pathway programmes for students to gain membership of a professional accounting association such as CA ANZ or CPA. However, excellent written and oral communication skills are essential as the requirement for full chartered accountant membership is a score of at least 7 in each of the IELTS bands (CA ANZ, n.d.; CPA, n.d.-a). Even after several years of study in an English-medium university, it should not be assumed that L2 students will easily manage to achieve an IELTS score of 7. Craven's (2012) Australian study investigated the likelihood of L2 undergraduate students who started their degrees with an overall IELTS score of 6.5, graduating with a 7 in each of the bands; very few of the students in this study managed to achieve this and their improvements in writing and speaking were especially small. As many MPA students commence their degrees with only an IELTS 6 in writing, they need to improve their writing skills by an entire IELTS band before they are eligible for full professional membership. This is challenging as evidence suggests that at least 200 hours of focussed English tuition are required to raise a student's IELTS level by just half a band, i.e., from 6.5 to 7 (Elder & O'Loughlin, 2003). Given few, if any, MPA programmes are able to offer 200 hours of focussed English language tuition, it is vital that the

approach taken to supporting writing in the teaching hours that are available is of as a high quality as possible. Therefore, investigating the practice of MPA academics[5] and considering whether students have had the opportunity to learn to write (OTLTW) in English is an important area of research. The term OTLTW, used throughout this thesis, has been created from the opportunity to learn concept and is briefly explained below.

Opportunity to Learn to Write

Investigating the opportunity to learn (OTL) involves exploring whether students are "being provided opportunities to learn that which is expected of them" (Herman et al., 2000, p. 16). Stein (2000) defined OTL as "processes that shape and contribute to student learning" (pp. 290–291). There are varying opinions on how best to explain the concept, but OTL has evolved from its original 1960s meaning of students' learning time to a consideration of the teaching, curriculum and resources made available to students (Scherff & Piazza, 2008). OTL investigations entail asking questions about students' learning and progress, and to do this, researchers typically consider three aspects: the content of the curriculum, teaching strategies and teaching resources. Kurz's OTL model focuses on the teacher's practice, emphasising temporal, curricular and qualitative aspects of pedagogical approaches (Kurz, 2011; Kurz & Elliott, 2011).

The intention of OTL is that "*all* students have the opportunity to engage in the kinds of curricula and instruction that would prepare them to achieve the expected standards" (Herman et al., 2000, p. 17), and OTL studies can highlight equity concerns (Kurz, 2011). Differences in OTL can mean that students from different learning groups, such as L2 learners, can be less likely to achieve academically (Elliott & Bartlett, 2016). Low levels of language proficiency may mean that L2 students are disadvantaged in their access to the

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[5] In this thesis, the term "academic" has been used to mean a member of faculty who has a teaching role. This includes both research-track and non-research track educators.

curriculum and learning opportunities (Abedi & Herman, 2010; Herman & Abedi, 2004; Heubert, 2004; Wang & Goldschmidt, 1999). The OTL concern in this research project was that the language proficiency of L2 accounting students might not sufficiently improve, meaning that these students fail to learn to write to the standard required for academic and professional success. The research project considered the pedagogical approaches of accounting academics in providing the opportunity for L2 students to learn to write.

Research Purpose and Questions

Central to this research project was the problem of practice, the concern of whether MPA academics successfully provide their L2 students with the OTLTW. Graduates from New Zealand MPAs should be able to write in English to a standard that is acceptable by the professional accounting bodies and future employers. The purpose of this doctoral study was to understand and improve MPA academics' practice to increase the OTLTW provision for accounting students during an MPA degree. The existing practice of MPA academics was investigated, focusing on the writing assignments that MPA academics integrate into their courses and MPA academics' approaches to providing feedback on students' writing.

The following overarching research question framed this research project:

- How can MPA academics improve the OTLTW for L2 MPA students?

Two sub-research questions were also created. These were:

- What is the OTLTW for L2 students in MPA programmes?

- What is the impact of an intervention targeting MPA academics' OTLTW practice for L2 MPA students?

Research Approach

This research project used problem-based methodology (PBM) and a theory of action approach (Robinson, 1993[6]), as this methodology is well suited to research that endeavours to understand and resolve a problem of practice.

To investigate the existing place of writing in MPA programmes, documentation from all New Zealand universities was collected and analysed, and interviews were conducted with 14 accounting academics. Four of these academics participated in an intervention study and subsequent focus group to investigate the impact of the intervention. To incorporate the student voice, current MPA students from one New Zealand university were invited to complete two questionnaires about their studies and eight of these students participated in individual interviews.

Significance of the Research

Accounting academics face significant challenges in providing the OTLTW for students. The issue of L2 accounting students failing to improve their English writing skills has persisted in Aotearoa New Zealand for more than a decade. The problem is shared by other countries in which universities have a growing reliance on the income stream produced by overseas students studying accounting. More effective, sustainable ways to develop students' written communication skills need to be found. The significance of this piece of research is that it deals with the complexity of the problem through a methodologically unique approach; theories of action were created to seek further understanding of the intricacies involved in MPA academics' approaches to integrating writing in their courses and providing feedback on writing (or not) and the factors that explain their approaches. The rationale for the intervention emanated from the researcher's desire to discover practical strategies that

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[6] The discussion of PBM throughout this thesis draws heavily on the works of Viviane Robinson.

academics might use to increase the OTLTW in their courses; such strategies could be adapted by academics from other disciplines.

The Researcher

The researcher has taught L2 students at tertiary institutions for over twenty years. In 2014, she joined the Business Masters programme at a New Zealand university. Her role involves designing and teaching communication skills and academic literacies to a diverse postgraduate student body and liaising closely with discipline academics to embed and integrate bespoke linguistic support to underpin the core papers.

During her first year in the Business Masters, the researcher became increasingly concerned by the low-level English language skills of many of the L2 MPA students. When asked their reasons for choosing to study accounting, a typical response from MPA students was that they were aware their English writing skills were weak and believed studying accounting relied on strong numeracy rather than literacy skills. This worried the researcher as so many students seemed unaware that they would need strong writing skills to succeed in their chosen accounting degree and career. In her professional role, the researcher began to explore innovative ways to develop students' language and academic literacy skills and became curious about how this is achieved in other institutions, especially those that do not have a team of dedicated communication academics to support students and faculty. This raised her interest in the writing approaches taken by accounting faculty and led to a desire to find viable, research-based strategies to increase the OTLTW within accounting courses.

With many years of professional experience, the researcher acknowledges the risk of bringing her personal assumptions and bias to the project. Recognising that assumptions can "get us into trouble if they are wrong" (Robinson, 2009, p. 10), the researcher drew on the findings of an extensive literature review to create the critical dialogue instruments (Robinson, 1993) used to interview faculty and students. Additionally, multiple opportunities were woven

into the research design to allow for the assumptions of both researcher and participants to be checked because "we need others' help in doing this checking, as it is very difficult to detect and correct one's own taken-for-granted assumptions" (Robinson, 2009, p. 10).

Thesis Structure

The thesis is presented in five chapters. Following this introduction to the problem of practice and the research, Chapter Two explores relevant literature concerning the writing skills of accounting students and the approaches that academics take to help students develop these skills. The methodology, research questions and research methods are detailed in Chapter Three. Chapter Four presents the findings, whilst the discussion and final conclusions may be found in the last chapter.

Chapter 2

Literature Review

This chapter reviews literature that gives insight into key aspects of the problem of how to provide students with the opportunity to learn to write (OTLTW), reflecting on the importance of writing, considering who should be responsible for developing students' communication skills and exploring some of the challenges of improving students' writing. By comparing different approaches and tertiary writing interventions, the review explores good practice for teaching writing in universities, especially in accounting programmes. The discussion of OTLTW approaches includes examining the ways writing requirements are integrated into courses and feedback is provided on students' writing.

Understanding the Importance of Writing

Strong written communication skills are important for academic success at university. After graduation, these skills can help students find suitable employment and enjoy progression in their chosen career pathways.

At University

Student writing is firmly at the centre of teaching and learning (Hyland, 2013), as it is usually through writing that students demonstrate what they have learnt. Like most other academic disciplines, the accounting discipline requires students to evidence their learning through written assessments (Long, 2018; Long et al., 2018). Accounting students may be first tasked with analysing a data set, but they must then be able to communicate both their results and recommendations (McBride & Philippou, 2021). Students' writing can show which concepts have been understood and determine which concepts students need further help to understand (Riley & Fried, 2012).

Further, with learning typically assessed through writing at university, writing proficiency is necessary for students' academic success (Nicholes & Reimer, 2020; Sala-Bubaré & Castelló, 2018). Harrington and Roche (2014) discovered a correlation between the English proficiency test results of second-language (L2) undergraduate students who were studying different disciplines and their semester grades. They concluded that the best predictor of academic performance was the ability to write well. Likewise, in the field of accounting, a strong writing ability has positive effects on academic performance (Campbell et al., 2020). It is particularly important to consider L2 students, as those who have weak writing skills persistently achieve lower grades than their domestic first-language (L1) peers (Daller & Phelan, 2013; Jenkins & Wingate, 2015). Thus, if tertiary students wish to evidence their learning and achieve academic success, they must learn how to write well.

To write well, students must acquire a range of writing skills, learn how to argue complex ideas and write coherent text in a wide variety of discipline-specific written genres. A large-scale survey which investigated the writing skills relevant for graduate study asked faculty from 30 American tertiary institutions and six different academic fields to rate the importance of 39 types of writing tasks. Participating faculty ($n = 861$) felt it was either important or very important for graduate students to be able to perform 36 of these 39 writing tasks competently if they are to be academically successful. The writing tasks deemed to be most important were the ability to credit sources accurately, organise ideas coherently and use grammar and syntax appropriately (Rosenfeld et al., 2004).

In addition to possessing a wide range of writing skills, university students must be able to communicate their ideas clearly and coherently in diverse genres. The numerous types of writing that students must learn to master were highlighted by a recent analysis of the 6.5 million-word British Academic Written English corpus, created to investigate successful university student writing. The study identified 13 different genre families, with multiple examples of each genre. One common academic genre is a research report, but the types of

research reports can vary considerably and include "research article", "research project" and "topic-based dissertation" (Nesi & Gardner, 2018, p. 53). It is especially important that students start learning to write the genres of their discipline if they are to be academically successful. Teaching students, particularly L2 students, how to write using genres specific to their chosen discipline results in significantly improved learning outcomes (Baik & Greig, 2009; Kennelly et al., 2010; Kift, 2015).

After Graduation

Writing is of significant importance during university study, but the importance of effective written communication skills after graduation has also been stressed by universities, employers and students.

Universities' Perceptions

Universities perceive strong writing skills as an essential graduate attribute.[7] Graduate attributes are an integral part of higher education in Aotearoa New Zealand, and all universities must specify the outcomes of their qualifications (Sampson et al., 2018) when seeking programme approval from the Committee on University Academic Programmes. Since 2015, all quality-assured qualifications must be listed on the New Zealand Qualifications Framework (NZQF), clearly specifying graduate outcomes and possible academic and employment pathways (Spronken-Smith et al., 2015). In the last decade, New Zealand higher education policies have been revised to address concerns that students are ill-equipped for the workplace, and universities are now required to ensure that their graduates are employable (Hill et al., 2016; Spronken-Smith et al., 2015; Wald & Harland, 2019). Oral and written communication skills are emphasised in every university graduate profile because these skills are so desirable to future employers (Oliver & Jorre de St Jorre, 2018).

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[7] Graduate attributes are "the skills, knowledge and abilities of university graduates, beyond disciplinary content knowledge" (Barrie, 2004, p. 262) and encompass both academic and career competencies (Hill et al., 2016).

Writing ability is portrayed as an essential graduate learning outcome at a programme level, as well as at a university level. The importance of their graduates possessing strong writing skills for career success has been understood by faculty for many years (Zhu, 2004). Departmental chairs across the disciplines often perceive written communication skills to be the most important communication skill required by graduates preparing to enter the workforce (Schmidt et al., 2009; Wardrope, 2002).

Accounting academics are likely to be increasingly cognisant of the importance of writing for graduate employability. A key reason for this is that recently there have been significant educational developments made by professional accountancy organisations, such as the International Federation of Accountants (IFAC), and their affiliated professional bodies, such as CA ANZ. Effective from 2021, IFAC's latest International Education Standards outline learning outcomes for current and aspiring accountants (Aldamen et al., 2021). All major professional accounting bodies place high value on strong written and oral communication skills (IFAC, 2019). For professional accreditation, accounting programmes must ensure their graduating students demonstrate strong interpersonal and communication skills and can "communicate clearly and concisely when presenting, discussing and reporting knowledge and ideas in formal and informal situations" (CPA, n.d.-b, n.p.). It is imperative, albeit challenging, for accounting degrees to market alignment and conformity with the demands of the accrediting professional bodies (Adler et al., 2015).

As tertiary courses that provide a student pathway for chartered accountant membership are approved by the profession, accounting organisations hold great influence over universities' accounting curriculum design. Professionally accredited accounting programmes have little choice but to use the new standards to inform their curricula. The standards explicitly describe communication learning outcomes, which focus on "providing information and explaining ideas in a clear manner, using oral and written communications" (IFAC, 2019, pp. 16–17). To encourage student enrolment, accounting departments advertise

programme accreditation, professional examination exemption and study pathways leading to chartered accountancy membership (Howcroft, 2017).

Employers' Perceptions

It is well established that most employers highly value strong communication skills in graduates (Crawford et al., 2011b; Hayes et al., 2022; Kusmierczyk & Medford, 2015; Riley & Simons, 2013; Suarta et al., 2017; Tan & Laswad, 2015). The 2019 Global Skills Gap Report, a report which explored employer expectations around the world, identified communication skills as crucial for graduates, second only to problem-solving abilities (Quacquarelli Symonds, 2019). As employers place such emphasis on written communication skills, evidence of a graduate's poor writing ability can be a barrier to employment early in the recruitment process. A company participating in research investigating the qualities sought by employers as they select new hires explained that poor writing skills would undoubtedly be a reason for early rejection of a potential candidate regardless of their other qualifications and skills and that "if a cover letter isn't well written, then we won't take it any further" (Edgar et al., 2013, p. 344).

The accounting profession is no exception in valuing communication skills. Over thirty years ago, the world's largest accounting firms emphasised that communication skills are essential for a successful career (Kullberg et al., 1989), and extensive research spanning several decades has highlighted strong communication skills as essential throughout an accounting career (Bowles et al., 2020; Brink & Stoel, 2019; Bui & Porter, 2010; Corman, 1986; Dale-Jones et al., 2013; De Villiers, 2021; Hancock et al., 2009; Howieson, 2003; Jackson et al., 2020; Lee & Blaszczynski, 1999; Tan & Laswad, 2018).

Junior Accountants. Excellent writing skills are vital for entry-level accountants (Albrecht & Sack, 2000; Ashbaugh et al., 2002; Christensen & Rees, 2002; Howcroft, 2017; Jackson et al., 2022; Kavanagh & Drennan, 2008; Matherly & Burney, 2009; Stocks et al.,

1992; Stowers & White, 1999; Zaid & Abraham, 1994). Due to the changing nature of the accounting profession, the ability to communicate effectively in writing is only gaining importance for newly qualified accountants. In modern times, the role of an accountant can no longer be seen as a "mere score keeper" (Jackling & De Lange, 2009, p. 370); being an accountant now involves interpreting and communicating information to a variety of stakeholders (Long et al., 2018), and a junior accountant, therefore, needs to demonstrate the ability to write clearly and accurately (Christensen & Rees, 2002; Riley & Simons, 2016).

Junior accountants must produce clear, concise and well-organised writing with accurate spelling and grammar. They should be able to compose working documents, revise and edit work and write effective emails and reports (AICPA, n.d.; Bui & Porter, 2010; Irafahmi et al., 2021; Jones, 2011; Morgan, 1997). The audience for professional writing tends to be managers and clients; high-quality writing is, therefore, essential (Bui & Porter, 2010). Writing that is substandard can quickly ruin professional reputations and working relationships. Accounting firms demand writing that "you can put in front of a board member…and not embarrass the company" (Camacho, 2015, p. 323). Poor writing can lead to negative professional consequences. A senior accountant said not only would they discard a junior colleague's writing if it was grammatically incorrect, but they would lose faith in that person's abilities for "if they didn't even take enough time to put together a good product and proofread it, how can I trust that the information in the memo is accurate?" (Holmes et al., 2019, p. 1).

Senior Accountants. Effective professional communication skills are essential for those entering the accounting profession but are also needed for successful career enhancement (Bharmonsiri & Guinn, 1991; Blanthorne et al., 2005; Duff & Zidulka, 2008; Hirsch & Collins, 1988; Hoffelder, 2013; Lin et al., 2010; Stowers & White, 1999). Communication skills have been ranked by accounting professionals as the most important skill for smooth career progression through the levels of senior accountant, manager and

partner, in general becoming "more important as one rises to higher positions" (Boyle et al., 2017, para. 2). A study that surveyed practitioners who had recently become a partner at one of the five largest accounting firms worldwide asked participants to rank skills they felt were important for promotion at three different career levels. The results suggested that communication skills increase in importance as an accounting career progresses (Blanthorne et al., 2005). Communicative tasks become increasingly demanding with career advancement; a junior accountant might have to produce a simple tax return document, but a senior accountant must be able to prepare a more complex document (Moore & Morton, 2017).

Students' Perceptions

Clearly, learning to write well is essential for students, as those who lack effective writing skills can find it difficult to find a graduate-level job and struggle to progress in their chosen careers. However, there are conflicting findings on whether accounting students grasp the importance of communication skills.

There is no shortage of evidence to suggest that accounting students underestimate the significance of writing skills (Dolce et al., 2020; Kavanagh & Drennan, 2008; Lim et al., 2016; Lin et al., 2010; Ramlall & Ramlall, 2014; Rebele, 1985; Riley & Simons, 2016; Usoff & Feldmann, 1998). A common concern voiced by academics is that students place more importance on the technical content of their accounting degree at the expense of developing their communication skills (Long, 2018). Kavanagh and Drennan (2008) analysed the perceptions of accounting graduates and practitioners about the skills required by accounting graduates. Both groups ranked writing skills as necessary for accounting career success, but practitioners perceived writing skills to be more important than the students did. Similarly, in Lim et al.'s (2016) research, employers emphasised the value of communication skills far more than students or junior accountants. In this study, employers ranked oral and written

communication skills as the first in a list of fifteen desirable graduate skills, compared to students and junior auditors who ranked communication skills only as ninth.

Other evidence, however, has challenged the belief that students fail to grasp the value of communication skills (Evans & Rigby, 2008; Oussii & Klibi, 2017; Sonnenschein & Ferguson, 2020; Towers-Clark, 2015). An exploration of the perceptions of 90 Chinese MPA students in Australia (Smith et al., 2018) found that these students believed communication skills to be the most important skill set for their future accounting careers. Moreover, it appears that once in the workplace, newly qualified graduates quickly realise the importance and tend to agree with their employers that writing does matter (Lin et al., 2013). For example, a recent survey questioned 320 newly hired business graduates about the oral and written communication skills they perceive as important and regularly use in their jobs (MacDermott & Ortiz, 2017). The results showed that new accountants spend the majority of their time writing emails and understand that accurate spelling, grammar and punctuation are essential for job effectiveness.

Responsibility for and Challenges of Developing Students' Writing Skills

If there can be consensus that writing matters for university students, the question arises as to who has responsibility for developing writing skills. There are strong and varying opinions, highlighting the challenges of providing the OTLTW. Some argue it is the responsibility of the students, some the universities, and some the employers.

Students' Responsibility

Perhaps the responsibility for improving their writing skills should lie with the students themselves. Yet many studies present a rather dismal view of students assuming this responsibility. Long's (2018) research portrayed a pessimistic perspective, with participating academics making comments such as "the student perception is that everything is the lecturer's responsibility" and students "have forgotten to take responsibility for their own

learning" (p. 120). Certainly, if the importance of writing is not stressed by their lecturers, students may fail to understand the necessity of being able to write well (Ameen et al., 2010; Bargate, 2015; Christensen et al., 2004; De Lange et al., 2006; Duff & Zidulka, 2008; Lin et al., 2010; Usoff & Feldmann, 1998). Students are often reluctant to put effort into writing assignments, complaining that there are too many of them and that they are too strictly graded. Accounting students can be particularly unmotivated; after all, they have enrolled in an accounting course, "not an English class" (Feldmann & Usoff, 2001, p. 3). As previously discussed, some accounting students may perceive communication skills to be far less relevant than the array of technical skills and conceptual and theoretical knowledge they must learn. And there is much to be learnt.

Challenges for Students

The accounting curriculum, prescribed for tertiary study by the accrediting professional bodies, is packed with technical and professional competencies. Students must acquire "sufficient knowledge" in eleven vastly different technical areas, such as accounting systems and processes, business law, economics, management accounting and tax. In addition, they must demonstrate professional competencies, such as ethical principles, professional values and integrity (CPA, n.d.-b, n.p.). Thus, even if accounting students grasp the importance of improving their writing, and wish to do so, the curriculum is overloaded and there may simply not be enough time (Douglas & Gammie, 2019).

A further challenge is students' lack of confidence in their abilities. Liu et al. (2019) posited that high communication apprehension resulting in low writing self-efficacy is a major reason students lack motivation to write well and complete their written assignments. Students may put little effort into writing mastery if they do not believe their writing skills can improve or that their assignments will be awarded good grades (Inman & Powell, 2018; Koenka et al., 2021). If accounting academics want their students to take responsibility and feel more

motivated and confident about learning to write, they must make the importance explicit and provide supporting resources. There are, however, conflicting views about the exact role universities and their academics should play in providing the OTLTW.

Universities' Responsibility

A university should take some sort of responsibility for developing students' written communication skills. Graduates from professional programmes, such as accounting, expect, and are expected, to be work-ready and highly employable (Albrecht & Sack, 2000; Boyce et al., 2001; De Lange et al., 2006; Hancock et al., 2009; Howieson, 2003; Stewart & Knowles, 2001; Watty et al., 2013). After all, accounting degrees are designed to prepare students for professional careers and employers want graduates to have honed their writing skills during their degree (Howcroft, 2017; Long, 2018). Accounting practitioners blame universities for failing to develop students' written communication skills to an acceptable, professional standard (Bui & Porter, 2010; Ulrich et al., 2003). Reviewing the literature highlights the recurring theme of an expectation gap, a perceived gap between the skills and attributes accounting graduates have and the skills and attributes employers want graduates to have (Aryanti & Adhariani, 2020; Bayerlein & Timpson, 2017; Bui & Porter, 2010; Jackling & De Lange, 2009; Kavanagh & Drennan, 2008). Universities have been urged by the profession to acknowledge this gap and do something about it:

> Above all, educators should recognise that while purely technical skills may have
> sufficed in the workplace in the past, this is not so in today's environment. Employers
> are now calling for proficiency in non-technical skills too (Low et al., 2016, p. 53).

The debate about who should be responsible for developing students' non-technical skills is global, with studies from around the world repeatedly reaching the conclusion that students, educators and practitioners highly value written communication skills and that more

emphasis should be placed on these by universities (Crawford et al., 2011a; Frecka & Reckers, 2010; Howieson et al., 2014).

Others argue that as scholarly institutions, the focus of universities should not be to churn out work-ready graduates (Barnett, 2012; Boyce, 2004; Hopper, 2013; Howcroft, 2017; Stone et al., 2013). Individual accounting academics might very well acknowledge it is important for accounting students to develop their writing at university, but they often have compelling reasons to justify why it is not possible for them to be the ones to provide the OTLTW. Faculty who argue that a university is not the appropriate place to teach non-technical skills (Barrie, 2004; 2007) believe academics should be "promoters of critical thinkers" and not just "technical trainers" (Howcroft, 2017, p. 477).

The belief that academics should neglect the development of writing skills to focus on critical thinking is interesting. It can be argued that strong writing skills are essential if critical thinking is to happen. Despite being notoriously difficult to define, the concept of critical thinking is often claimed to be at the heart of tertiary education (Chanock, 2000; Moore, 2013). Assessing critical thinking typically emphasises students' abilities of "evaluating evidence, analysing arguments, inductive and deductive reasoning, identifying assumptions and hypotheses, drawing conclusions, extrapolating inferences and understanding implications" (Liu et al., 2016, p. 678). Evidencing the achievement of such skills must surely require students to be able to write effectively.

Challenges for Universities

As the title of this thesis suggests, many accounting academics quite simply believe that the development of students' writing skills is not their responsibility, that it is unrealistic and ill-advised to expect them to have the main responsibility for students' writing development (Cairns et al., 2018; Christensen et al., 2004; McIsaac & Sepe, 1996; Munter, 1999; Stocks et al., 1992). Certainly, the OTLTW is likely to be scarce if accounting

academics believe theirs is "a numeric, problem-solving discipline that is not really suited for writing assignments" (Stocks et al., 1992, p. 193). Despite the fact that writing competencies and skills are likely to be clearly outlined as desirable graduate attributes by universities and academic programmes, and high standards are set by professional accounting bodies (Dale-Jones et al., 2013), an academic may choose to focus attention on the discipline-specific goals immediate to the particular course they teach with less explicit attention to the provision of the OTLTW. If the numerous accounting and skills are given pedagogical priority, academics might feel there is insufficient space in the curriculum also to develop students' writing skills (Jackling & De Lange, 2009; Sharifi et al., 2009; Stout & DaCrema, 2004; Zaid & Abraham, 1994). The curriculum is packed, tightly bound by the constraints of the professional bodies, leaving little or no time to teach students how to write (Adler et al., 2010; Aldamen et al., 2021; Jackson & Meek, 2021; Stoner & Milner, 2010; Tan & Laswad, 2018). Incorporating writing skills is believed to be at the expense of technical content, and academics can resent having to focus on writing if they feel this detracts from their courses' technical learning outcomes (Liu et al., 2019; Rebele & St. Pierre, 2019).

Creating a course that successfully integrates writing requirements takes time and effort and can mean a great deal of work for an academic, who quite likely already has to cope with a heavy teaching and research load (Frederickson & Pratt, 1995; Long et al., 2019; McIsaac & Sepe, 1996). One of the biggest concerns is the belief that written assignments will significantly increase academics' marking workload (Anderson, 2013; Corman, 1986; Garner, 1994; Mackiewicz, 2012; Plutsky & Wilson, 2001; Riley & Simons, 2016; Stocks et al., 1992; Watty et al., 2013). Swelling class sizes do little to alleviate this concern (Howcroft, 2017; Mohrweis, 1991; Parker, 2005; Pincus et al., 2017) and grading numerous assignments, let alone providing effective feedback on the writing, can be burdensome. The low levels and great "diversity of literacy skills" (Webb et al., 1995, p. 348) only intensify the burden (Howcroft, 2017; Pop-Vasileva et al., 2014; Watty, 2007).

There have been ongoing attempts by academics to improve accounting students' communication skills over the years; most have been unsuccessful (Rebele & St. Pierre, 2019). It is not uncommon for accounting academics to express uncertainty about how to integrate writing into their courses (Brizee & Langmead, 2014; Munter, 1999; Stocks et al., 1992). An accounting academic may be a leading scholar in their field but lack skill or training in teaching communication skills (Rebele & St. Pierre, 2019; Stocks et al., 1992). Reluctance to integrate writing requirements into an accounting course can also be because the academics lack confidence in their own ability to write well (Craig & McKinney, 2010).

Academics may be uncertain about which aspect of writing development to focus on (Rebele & St. Pierre, 2019). Should they ensure their students have a strong grasp of English grammar, so writing is free of the double negatives and subject-verb inaccuracies identified as bothersome by participating academics and practitioners in Riley and Simons' 2016 study? Or, as suggested by Siriwardane et al. (2015), should they perhaps work on the clarity of their students' writing? Accounting academics may worry about whether they can provide effective support for L2 students, especially as in many universities, resource constraints (Frederickson & Pratt, 1995; Siriwardane et al., 2015; Zaid & Abraham, 1994) mean the support of qualified writing instructors is "a luxury rarely available" (Mohrweis, 1991, p. 313).

Even when academics do integrate writing requirements successfully into their courses, they might lack the skill or confidence to assess the writing and provide appropriate feedback so the students understand how to improve (Corman, 1986; Jenkins & Wingate, 2015; McIsaac & Sepe, 1996; Mostert & Townsend, 2018; Munter, 1999; Riley & Simons, 2016; Riordan et al., 2000). For instance, in an MPA assessment at a New Zealand university, the lecturer awarded the whole cohort full marks for their writing, whatever the quality. When questioned, the lecturer explained she was unsure how to grade the quality of the writing and, thus, awarded the same grade to all students (personal communication, March 7, 2016). Assuming all academics have the expertise to teach writing is imprudent.

Employers' Responsibility

Empirical studies highlight the complex challenges universities and their academics face in providing the OTLTW to students, and it may well be unrealistic to expect them to have sole responsibility. If employers demand graduates who can communicate well, perhaps they must also take some share of the responsibility (Gray & Murray, 2011; Oussii & Klibi, 2017). Employers who are sympathetic to the OTLTW difficulties faced by universities recognise that "universities are 'academic institutions' who have the role of simply educating students rather than making them as work-ready as possible" (Low et al., 2016, p. 51). Many employers admit that university accounting programmes are typically fast-paced, allowing little opportunity for the OTLTW, acknowledging that it "would be naïve to suggest we can just buy graduates out the system and expect them to have all the skills" (Howieson et al., 2014, p. 270). Indeed, some argue that it is far more effective and appropriate to nurture communication skills once in the workplace (Brown & McCartney, 1995; Gary & Collison, 2002; Moore & Morton, 2017; O'Connell et al., 2015). Doing so allows students to concentrate on acquiring disciplinary knowledge during their degrees and leaves writing skill development to be taught on the job by the employer.

Proponents of learning to write in the workplace feel that the acquisition of professional communication skills is more successful as an employee than as a student. They attribute this success to the increased maturity and professional experience of the learner, as well as affiliation to the organisation (Fogarty, 2010; Oussii & Klibi, 2017). Sometimes large accounting organisations are able to devote resources to improving their employees' writing skills, such as offering in-house writing courses. These courses can be very effective because rather than being taught generic writing skills, employees can be taught the specific writing requirements of their roles in a style acceptable to their organisation (Fogarty, 2010; Howieson et al., 2014). Smaller accounting organisations may not be able to afford such training programmes (Bui & Porter, 2010; Tempone et al., 2012). However, firms that do not have the

budget for in-house writing courses can help new hires improve their writing skills through mentorship by more senior staff. Duff and Zidulka (2008) outlined strategies for mentors to ensure successful writing development of junior staff, such as assessing their writing skills during recruitment and discussing their writing rather than just making revisions. This particular mentorship programme also recommended that writing responsibilities are scaffolded "as new entrants progress from staff accountant up the chain of command" (p. 6) so that in their first year, employees might focus on simple documenting writing, but in the second year be expected to contribute to more important correspondence such as letters to management.

Providing the Opportunity to Learn to Write

Despite the obvious tensions about who has the most responsibility for developing students' communication skills, accounting students must learn how to write, and although universities cannot be expected to be the sole provider of the OTLTW, there is fairly broad consensus that accounting students should be able to write well by the time they graduate. There is, however, a lack of agreement about the best way to improve writing skills and universities take an array of approaches. The researcher created Figure 2-1 using ideas about alternative writing approaches indicated in the literature. Figure 2-1 distinguishes between three different OTLTW approaches: bolt-on, relational and embedded. The framework summarises the roles of the discipline academic (DA) and the literacy academic[8] (LA) and where the OTLTW is mainly provided.

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[8] Henceforth, the term "literacy academic" will be used for anyone responsible for teaching communication, English language and/or literacy skills at a tertiary institution, the term "discipline academic" for those who teach the subject content of a degree, and the term "accounting academic" for those who teach accountancy.

Figure 2-1

A Framework of Three OTLTW Approaches

Bolt-on Approach		OTLTW is provided by LA
		OTLTW is provided outside the discipline classroom
		LA works independently from DA

Relational Approach		OTLTW is provided by LA
		OTLTW is mostly provided outside the discipline classroom
		LA works, to varying levels, with DA

Embedded Approach		OTLTW is provided by DA
		OTLTW is mostly provided inside the discipline classroom
		DA may seek support from LA

Bolt-on Approach

Often universities rely on literacy academics to improve the writing skills of their students; such an approach has been described as a "bolt-on" approach (Evans et al., 2009, p. 597). This type of approach refers to university writing support that is typically extra-curricular and divorced from subject content (Salamonson et al., 2010). The OTLTW may be offered through academic literacy workshops and programmes, individual student consultations, or the provision of writing resources (Evans et al., 2019). Although some universities may require students to take a general writing or business communication course when they commence their degree, it is usually up to students to request bolt-on support for their writing development. Traditionally, a bolt-on approach has been the chosen approach of many universities. In the United Kingdom, Wingate (2006) conducted a random search of twenty universities and discovered that eighteen of them favoured this method of writing support. More recent research replicated this study and found that all twenty universities in the

sample offered bolt-on writing support through bespoke units outside the academic departments, with an increasing focus on future employability skills (Cairns et al., 2018).

A bolt-on approach is often selected because it is a cost-effective way to support students across all disciplines, as a centralised writing unit can serve the whole university community (Jenkins & Wingate, 2015). Another advantage of this approach is that writing instruction is usually provided by trained writing experts. Recent research investigating the role of people working in language advice units in Australian universities concluded that they are typically highly qualified with "an extensive range of skills, experience and competencies" (Evans et al., 2019, p. 1132). As such, it has been argued that writing should be taught by literacy academics, not discipline academics, for "writing instructors spend years studying and practicing their craft; how can we expect other instructors to suddenly be able to teach writing?" (Munter, 1999, p. 109). Discipline academics who are unsure of how to teach writing would agree with this argument and welcome a bolt-on approach, particularly if they feel that developing students' communication skills eats up precious curriculum teaching time, and is not their responsibility (Evans et al., 2009; Rebele & St. Pierre, 2019). L2 students with low-level language skills can certainly benefit from this type of instruction, especially if they need to understand the basic mechanics of writing (Wingate, 2018).

There is evidence that a bolt-on approach can be effective. Williams et al. (2021) found that participation in a pre-requisite business writing course positively correlated with students' writing performance in the business capstone course. Short-term bolt-on interventions can be successful. The pre and post-writing tests of students from various disciplines who participated in a generic, bolt-on, 14-week academic writing programme showed a significant improvement in these students' writing abilities (Carstens, 2011). Equally, longer-term bolt-on interventions have claimed positive outcomes. In a quantitative, year-long study, the grades of students who had used centralised learning support were compared to those of students who had not. Although a direct relationship between the bolt-on learning support and grade

improvement was not shown, there was evidence that working with centralised learning support positively impacted students' writing success (Breen & Protheroe, 2015). Moreover, some studies investigating students' perceptions of centralised bolt-on support have reported that students find it very useful (Ashton-Hay & Roberts, 2012; Drury & Charles, 2016). International students highly value academic skills support that helps them write assignments and achieve academic success (Ashton-Hay, 2016).

Although bolt-on interventions often claim success, self-selection bias should be considered. Interventions that claim educational improvements may be showing "only association and not causality" (Adler & Stringer, 2018, p. 955). The majority of the students in the studies described above referred themselves to learning support or self-selected to participate in the intervention. In such studies, self-selection bias can create a positive effect as the students who seek support are likely to be motivated students eager to put time and effort into developing their writing skills.

Indeed, the literature often reveals heavy criticism of a bolt-on approach to writing development. This criticism stems from the fact that, as the name suggests, this is a rather "add on" type of approach, where learning to write is "voluntary rather than compulsory, general rather than specific, and isolated rather than embedded in students' learning experiences" (Hyland, 2013, p. 58). Firstly, as attendance at bolt-on communication classes is not usually mandatory, students may choose not to attend seminars designed to improve their written communication skills (Arkoudis et al., 2012; Arkoudis & Tran, 2010; Baik & Greig, 2009; Bennett et al., 2000; Clegg et al., 2006; Harris, 2009; Wingate, 2006), and, unfortunately, the students who need the most help with their writing are often the ones who choose not to seek it (Durkin & Main, 2002; Harris, 2009; Jenkins & Wingate, 2015; Kennelly et al., 2010). A study that compared embedded, discipline-specific support to bolt-on support for design, engineering and computing undergraduates found that over 80 per cent of the students in the study attended the former, compared to nil attendance for the latter. The students believed the

bolt-on support offered by the university had no relevance to their courses (Durkin & Main, 2002). If students do not see a bolt-on approach as relevant to their studies, they fail to take it seriously (Andrade et al., 2019; Dale-Jones et al., 2013; Evans et al., 2009).

Students may not find a bolt-on approach relevant because the OTLTW is generalised and they are not taught to write specifically for their profession or discipline. Wingate (2006) highlighted the separation from subject content as the biggest drawback of the bolt-on approach as it "suggests there is a difference between studying successfully and learning" (p. 459). Isolated from students' learning experiences, bolt-on writing instruction may fail to provide adequately focussed support (Angelova & Riazantseva, 1999; Arkoudis & Doughney, 2016). If the focus is on workplace writing, bolt-on support may not be effective, as desirable communication skills can vary considerably across different workplaces (McIsaac & Sepe, 1996; Moore & Morton, 2017). If the focus is on academic writing, bolt-on literacy academics may be perceived as "outsiders who lack the expertise, knowledge and self-assurance to understand and teach disciplinary discourses" (Hyland, 2018, p. 4). They may teach accounting students how to write an essay but fail to focus on the conventions required for the accounting discipline or an accounting audience (Dale-Jones et al., 2013; De Villiers, 2010; Evans & Cable, 2011; Evans et al., 2009).

With a bolt-on approach, literacy academics teach students across the whole university, but they cannot be expected to specialise in the writing genres of all the many different disciplines (Wingate, 2018). Even the most skilled literacy academics may lack the content knowledge needed to help a student with their discipline-specific writing, particularly at graduate level. Such was the experience of one L2 postgraduate student who was studying at a Canadian university. When the student sought help with their academic writing during a bolt-on writing class, the literacy academic told her that he could not understand her writing. The student believed that it was the discipline-specific content of her work, rather than her writing style, that he was having trouble understanding, reflecting, "at that time I think it was totally

my fault, 'cause my writing is not very effective, but partially I think is because he didn't understand. I think this is part of the reason" (Okuda & Anderson, 2018, p. 401). In the same study, another student was also disappointed by the support she received at the university's writing centre. The student was refused specific feedback on her text and was instead redirected to generic, self-access learning resources (Okuda & Anderson, 2018). Such writing resources are another version of a bolt-on approach. Typically, these resources are not subject-specific and often consist of lengthy written guidelines on how to write an essay, unappealing to students "already overburdened with the amount of reading in their subject area" (Wingate, 2006, p. 458).

The lack of transferability of skills is a notable criticism of the bolt-on approach (White & Lay, 2019). Students may find it difficult to apply the general literacy skills they have acquired from a bolt-on service to the writing of their discipline (Durkin & Main, 2002; Wingate, 2006). One study discovered that many of the students who had participated in a bolt-on academic writing course still performed poorly in their discipline writing assignments as they were unable to transfer the literacy learning. Even the students who had excelled in the writing course produced sub-standard writing in their discipline subjects (Baik & Greig, 2009).

A bolt-on approach has also been accused of having a remedial feel, viewed as a "deficit focussed model…often deterring the very students it seeks to reach" (Cairns et al., 2018, p. 3). It is frequently associated with the idea of failure. Students who have weak writing are seen to be "in need of linguistic remedy" (Wingate, 2017, p. 3) and are sent off to centralised literacy academics to have their faults fixed. Chanock (2007) describes her university's writing centre:

as a form of crash repair shop where welding, panel-beating and polishing can be carried out on students' texts—an idea that makes sense only if you regard the text as a vehicle for the writer's thoughts, and separable from the thoughts themselves. (p. 273)

The phrase "crash repair" in this description highlights that bolt-on writing services are often associated with the idea of failure. Whilst poor writing skills used to be regarded as the problem of a handful of at-risk international students, nowadays, universities have vastly diverse learner profiles, with students from all kinds of learning and personal backgrounds, a great many of whom require support (Arkoudis, 2014; Evans et al., 2019; Jenkins & Wingate, 2015). This includes traditional students who are native English speakers, as the reduction in essay writing at school level has meant more students are in need of academic writing support when they start tertiary education (Wingate, 2006). Bolt-on support services may not be able to cope with the sheer number and diversity of students needing help with their writing.

Moreover, there is a tendency for discipline academics to refer students to bolt-on support services to fix writing issues that they "regard as mechanical and uninteresting" (Chanock, 2007, p. 273). One professor in an American university explained that she refers students with writing issues to the central writing centre or suggests that they enrol in a writing course or hire a tutor because "it's not my job to teach them how to write"[9] (Angelova & Riazantseva, 1999, p. 509). Other studies show similar disengagement by discipline academics (Jacobs, 2005; Jenkins & Wingate, 2015), resulting in the "experts in the community's discourses and communication" having little to do with the development of their students' academic literacy (Wingate, 2018, p. 3). If discipline academics fail to show interest in their writing development, students can be resentful. The Chinese postgraduate student from Okuda and Anderson's research (2018) complained that her department did little to assist L2 students'

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[9] These exact words were said by an accounting academic who participated in this research and many others expressed similar views. The statement was used to craft the thesis title.

writing improvement, stating, "at least you should create some kind of opportunities for me" (p. 401).

The student from Okuda and Anderson's study (2018) is by no means alone in her disappointment at the lack of the OTLTW provided by the discipline academics. For example, in a small qualitative study in the United Kingdom, international students were questioned about their views on university language policies and practices. Participating students complained that there was no opportunity to discuss assignment expectations with their discipline lecturers. Students lamented that they had "little knowledge of the required genre and no access to examples", protesting that this was unfair, especially as they had paid high tuition fees and been promised a course that offered individual support (Jenkins & Wingate, 2015, para. 3). Those discipline academics who do feel they have a role to play in supporting their students' discipline literacy (Airey, 2016; Basturkmen, 2018) may prefer a relational approach to the provision of the OTLTW.

Relational Approach

The term relational approach has been coined to describe an interdisciplinary relationship that involves literacy academics and discipline academics working together, with the literacy academics predominantly taking responsibility for and leading writing instruction that is embedded within the discipline subject. Unlike a bolt-on approach, where writing instruction is divorced from subject content (Wingate, 2006), a relational approach teaches students how to construct knowledge through the integration of language and discipline. This approach assumes that the development of students' academic literacy skills goes beyond teaching the technical conventions of writing and involves "socialisation to certain value systems, ways of thinking and communication" (Khumalo & Reddy, 2021, p. 3).

Examples of relational approaches for OTLTW provision span the decades. Nearly forty years ago, May and Arevalo (1983) described how a literacy academic at The University

of Georgia created bespoke materials to help accounting students improve their writing skills. In this programme, students' assessments were evaluated for content by a discipline academic and for writing quality by a literacy academic. In the following decade, McIsaac and Sepe (1996) involved a discipline academic, a literacy academic and professional accountants in their OTLTW provision, arguing that this collaboration was "influential in elevating students' perceptions about the importance of writing" (p. 530). More recent studies have experimented with both course-level and programme-level relational approaches. Chanock (2013) outlined a relational online approach for an accounting course, where the literacy academic posted bespoke, course-specific writing resources each week to the discipline course digital platform. A whole-programme relational approach was preferred by The Department of Accounting and Finance at Macquarie University, with discipline academics working in close partnership with literacy academics across all papers (Evans et al., 2009).

Exploring relational writing approaches reveals that there are many different ways for discipline academics and literacy academics to work together to provide the OTLTW; the levels of collaboration can be high or low and the depth of commitment to improving students' writing can vary immensely (Li, 2020). Dudley-Evans (1998) described how literacy academics can work with discipline academics, outlining three increasing levels of engagement. The researcher drew on the literature to conceptualise a continuum of a relational OTLTW approach (see Figure 2-2). This continuum illustrates the differing levels of involvement of the discipline academic (DA) and the literacy academic (LA), showing ways these academics might work together to identify the course writing requirements, design writing resources, and teach and assess students' writing.

Figure 2-2

A Continuum of a Relational Approach to OTLTW Provision

Low-level Relational Approach	Medium-level Relational Approach	High-level Relational Approach
DA shares course information enabling the LA to identify course writing requirements	LA discusses course writing requirements with DA	LA and DA identify course writing requirements together
LA uses course information to design tailored, discipline-specific writing resources and activities	LA consults with DA to design tailored, discipline-specific writing resources and activities	LA and DA co-construct tailored, discipline-specific writing resources and activities
LA provides the OTLTW outside the discipline class	LA provides the OTLTW mostly outside the discipline class	LA provides the OTLTW mostly inside the discipline class
LA and DA teach and assess students' work independently	LA and DA teach and assess students' work independently	LA and DA may co-teach and co-assess students' work

The following examples of practice illustrate different stages of engagement that can exist in an interdisciplinary relational partnership.

Low-Level Relational Approach

A low-level relational approach involves the "cooperation" of discipline academics which allows the literacy academics to find out "about learners' courses or work activities, the skills they will need and the genres they will use" (Dudley-Evans, 1998, p. 8). In a study that exemplifies this basic level of interdisciplinary collaboration, six literacy academics worked with a class of fifty business students as they tackled a substantial writing project. These academics were given access to the class online learning platform and graded student assignments from the previous year. They were also permitted to attend the discipline

academics' classes to increase their subject matter knowledge. By familiarising themselves

with the subject matter and assignment expectations, the literacy academics were able to

provide helpful feedback on drafts of the students' papers before their work was submitted for

summative assessment. The results suggested that students and literacy and discipline

academics were satisfied with the intervention. The OTLTW approach did not increase the

discipline academics' workload and they reported a higher standard of student written work.

However, the intervention was deemed to be financially unsustainable and was thus ended

(Mackiewicz, 2012).

An advantage of a low-level relational approach is that it requires minimal effort on the

part of the discipline academic as they only need to allow literacy academics access to course

information and materials. And whilst a bolt-on approach might successfully develop students'

writing, even a low-level relational approach is likely to be more effective because students

are motivated to engage by the subject matter of their chosen discipline. This point is

illustrated by a study that compared the effectiveness of a bolt-on OTLTW approach to a low-

level relational OTLTW approach. In the latter, a literacy academic consulted the discipline-

specific syllabus and reading materials to create a bespoke writing course. Students' writing in

both programmes showed improvement, but with the discipline-specific, relational approach, it

improved by 18%, compared to 8% with the generic bolt-on approach. This more significant

writing improvement was likely because student "motivation is enhanced through deeper

engagement with authentic subject matter" (Carstens, 2011, p. 161).

Medium-Level Relational Approach

With a medium-level approach, a discipline academic and a literacy academic work

together outside the classroom, collaborating to improve the students' writing skills. The

discipline academic helps with writing development by providing materials and advising on

activities (Dudley-Evans, 1998). Wingate (2018) argued that this can be effective as literacy

academics can "articulate literacy requirements, develop instructional materials on the basis of text analysis, and pinpoint underlying problems in student assignments" (p. 357). By describing a project trialled at King's College London, she illustrated how collaboration can result in the creation of effective writing resources. Rather than merely sharing their course content with the literacy academics, the discipline academics were asked to identify a target genre in their field and provide examples of high- and low-scoring student texts, including the grades awarded and feedback comments. The literacy academics then used these resources to create materials packs for the students. Students were asked to analyse and discuss the exemplar texts, identify features of the target genre and apply the learning to their own writing. The effectiveness of the innovation was evaluated with questionnaires, recordings of group interactions, and analysis of revisions that students made to their drafts. The students found the materials useful and gained new insights into how to improve their writing. They particularly appreciated being provided with student, rather than expert, writing exemplars as they felt these were more relevant to their own writing.

Although there is evidence that the OTLTW can be increased when discipline and literacy academics discuss writing requirements and resources together (Baik & Greig, 2009), a medium-level relational approach does require some time and effort from the discipline academic (May & Arevalo, 1983; Sloan & Porter, 2009; Li, 2020). Wingate (2018) detailed the difficulties she faced in her discipline-specific intervention, describing the collaboration with academics at times being "difficult" and requiring "a lot of persistence" (p. 10). The heavy workloads and research pressures faced by discipline academics meant that they were very busy and unmotivated to provide the necessary content information needed to make discipline-specific resources.

A further criticism is that although they are discipline-specific, both low and medium-level relational approaches usually entail "additional" instruction (Wingate et al., 2011, p. 10). Similar to a bolt-on approach, students may choose not to participate in academic literacy

sessions outside the discipline classes. For instance, in Baik and Greig's (2009) study, 37 students were invited to participate in discipline-specific adjunct English tutorials. These tutorials were voluntary and non-grade bearing. Of the 37 students, only 9 attended over 80% of the tutorials, compared to 16 who attended fewer than 60% of the classes. Similarly, more than half of the nursing students invited to participate in Salamonson et al.'s (2010) intervention declined adjunct instruction. Like their lecturers, students have heavy workloads and may not have spare time to attend extra lectures or complete additional work, however useful and relevant these may be to their writing development. For this reason, a high-relational approach may more successfully engage students because the OTLTW is predominantly offered during discipline class time.

High-Level Relational Approach

A high-level relational approach sees increased collaboration between literacy and discipline academics. In this approach, sometimes called the integrated model (Andrade et al., 2019; Jones et al., 2001), the OTLTW is typically offered within discipline classes by a literacy academic who works closely with the discipline academic. The discipline academic may be considerably involved in all aspects of the OTLTW, to the extent of teaching alongside their literacy colleague to develop the academic and professional writing skills of their students (Dudley-Evans, 1998). OTLTW provision takes place within the discipline classroom, although the discipline and literacy academics may choose to teach at separate times rather than share a classroom (Li, 2020).

Although it can be rather difficult to evaluate the successful acquisition of communication skills in quantifiable terms, the consensus is that academic support is effective when embedded in discipline curricula (Drury & Charles, 2016; Kift, 2015; Perin, 2014; Tinto, 2017), and that high-level relational approaches which integrate writing development and discipline content can be very effective indeed (Ashton-Hay, 2016; Durkin & Main, 2002;

Evans & Cable, 2011; Jenkins & Wingate, 2015; Kennelly et al., 2010; May & Arevalo, 1983; Salamonson et al., 2010; Wingate, 2018). This evidence not only comes from students', accounting academics' and literacy academics' perceptions of writing improvement but also from students' grades, experiments and diagnostic tests (Evans & Cable, 2011). For example, nursing students who attended a discipline-specific literacy workshop co-facilitated by discipline and literacy academics, achieved statistically significantly higher written assignment results and enjoyed greater examination success than those who did not (Salamonson et al., 2010).

A high-level relational approach can break down some of the barriers to successful OTLTW provision. Notably, a team approach, where discipline academics and literacy academics work side by side, addresses the issue of students failing to grasp the importance of writing (Kavanagh & Drennan, 2008; Lim et al., 2016; Riley & Simons, 2016). When a discipline academic works closely, and visibly, with a literacy academic, they send a clear message to their students that writing matters (Li, 2020). Moreover, this approach can address the concern that discipline academics "generally lack both the expertise and desire to teach literacy skills" (Hyland, 2016, p. 19) because the literacy academic has a presence in the discipline classroom. Team teaching can expose students to different contexts and mindsets (Howieson, 2003). With a high-level relational OTLTW approach, "when discipline-specific lecturers provide disciplinary expertise and language teachers focus on specific professional communication skills linked to assessment tasks" (Evans et al., 2009, p. 609), students have the benefit of both academics' specialised knowledge.

Further, a high-level relational approach can address the lack of time students have to attend additional writing instruction as students do not need to participate in adjunct writing classes outside their discipline classes. For instance, a literacy academic regularly graded and provided feedback on the writing of mechanical engineering students' course assignments. Mid-semester, the literacy academic attended one of the timetabled discipline classes to

summarise briefly the most common grammatical mistakes made by the class. Following this in-class presentation and the regular assessment of their individual texts, students demonstrated improved grammatical accuracy in their written work (Cashin & Moaveni, 2010). This high-level relational approach, therefore, achieved writing success without increasing either the students' or discipline academic's workload.

Yet, a high-level relational approach is not without its challenges. Firstly, the approach is immensely resource-intensive, both in terms of time and money; having two teachers in the same classroom is unfeasible for most programmes (Airey, 2016; Cleaveland & Larkins, 2004; Devereux et al., 2018; Evans & Cable, 2011; Harris, 2009; McWilliams & Allan, 2014; Stoner & Milner, 2010; Wingate, 2018). Secondly, the extensive collaboration between academics that this approach requires is not always easy to achieve (Fenton-Smith & Humphreys, 2015). Discipline academics may well resist the idea of collaborating with their literacy colleagues, feeling confident in their own capability to develop students' communication skills (Hancock et al., 2009), and preferring to teach alone. Whilst there are discipline academics who welcome literacy colleagues into their classrooms with an attitude of "enthusiastic cooperation", equally, there are many who display "cold indifference", at worst positioning "language teachers as servants, expecting them to simply offer the support they thought best" (Airey, 2016, p. 25).

Barron (2003) provided a clear example of when differences between academics caused the collapse of a collaborative relationship. When the discipline academics (science teachers) and literacy academics were in the same classroom assessing a poster assignment, it became obvious that there were major epistemological differences about what counted as knowledge and how the students' work should be assessed. The discipline academics refused to accept anything except scientific facts as knowledge and decided that "other 'irrelevant content' would at best be ignored, or, worse, result in a lower grade" (p. 310). The students' writing and presentation of these scientific facts were not considered important by the

discipline academics. The literacy academics felt undermined and undervalued, and not surprisingly, this high-level relational approach failed. Therefore, although a high-level relational OTLTW approach certainly has the potential to be successful, to avoid conflict, there is a need for mutual respect (Cairns et al., 2018), and both discipline and literacy academic must appreciate "what the other can bring to the table" (Airey, 2016, p. 78).

There are compelling reasons to adopt a relational approach to writing, and whether low, medium or high level, tertiary students' writing skills can be effectively developed by literacy academics working closely alongside discipline academics in the classroom. However, as this approach is costly both in terms of time and money, an embedded approach may be desirable.

Embedded Approach

The third approach for OTLTW provision shown in Figure 2-1 is an embedded approach[10], where writing is placed firmly at the core of the curriculum and integrated into every course. With this approach, all students in a programme benefit from the OTLTW. This contrasts with more deficit, remedial writing approaches, such as a bolt-on approach, where the focus is on the needs of only those students who have been identified as lacking writing competence (Andrade et al., 2019; Arkoudis et al., 2012; Cairns et al., 2018; Dale-Jones et al., 2013; Wingate, 2006). In an embedded approach, improving writing ability is assumed to be the responsibility of the entire academic community rather than something best left to literacy academics (Hutchins, 2015; Lomer et al., 2021). As subject academics are the primary teachers of writing, students are taught how to write by the experts of the discipline discourse (Andrade et al., 2019; Riley & Fried, 2012; Wingate, 2006; Wingate, 2018). Ensuring discipline academics have the main responsibility for students' writing provides students "with

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[10] Embedding writing in all tertiary courses is a movement that has existed for many years in the United States; this is commonly known as Writing Across the Curriculum (Riley & Simons, 2013).

a means of conceptualising disciplinary epistemologies" (Hyland, 2013, p. 59), which may lead to deeper student learning (Purser et al., 2008). Thus, in the field of accounting, students learn accounting concepts and theory, but also, how to write for an accounting audience (Stocks et al., 1992).

A common criticism of an embedded approach is that it requires discipline academics to have OTLTW competence or confidence (Airey, 2106; Arkoudis, 2014; Asonitou, 2021; Evans & Rigby, 2008; Kennelly et al., 2010; Plutsky & Wilson, 2001; Rebele & St. Pierre, 2019; Sloan & Porter, 2009; Stocks et al., 1992). However, although the OTLTW in an embedded approach is predominantly provided by discipline academics, this does not mean that they are expected to be expert writing instructors:

> Content teachers are not expected to take on the role of language experts, but rather to explain the ways in which language is used to build and share knowledge within their discipline - something that they have first-hand experience of (Airey, 2016, p. 77).

Discipline academics are also, not expected to work in isolation. Outside the classroom, discipline academics may rely heavily on the support of literacy specialists. Whilst not significantly involved in the classroom teaching, literacy academics may play a critical OTLTW role, such as developing materials, assessing writing and providing literacy advice for groups of students (Andrade et al., 2019; Arkoudis, 2014; Dale-Jones et al., 2013; Harris & Ashton, 2011; Hirsch & Collins, 1988; Jacobs, 2007; Jaidev & Chan, 2018; Li, 2020; Siriwardane & Durden, 2014). Working with literacy academics outside the classroom can raise discipline academics' awareness of their disciplinary discourse and teach them how to make their tacit knowledge clear and accessible to students (Chanock, 2013; Li, 2020; Purser et al., 2008; Smith & Stone, 2020).

The Embedded Approach and Accounting Programmes

As strong writing skills are essential for accounting graduates, accounting academics should logically embed writing throughout their courses and programme curricula (Bunney et al., 2015; Corman, 1986; O'Connell et al., 2015; Riley & Fried, 2012; Stocks et al., 1992; Stoner & Milner, 2010). Adopting an embedded approach requires a committed accounting faculty who accept OTLTW responsibility and take action to help students improve their writing. Meeting this responsibility is typified by integrating writing throughout the programme and providing feedback so that students understand how to improve their writing in an accounting context. These two actions of providing extensive writing opportunities and feedback can significantly improve students' writing skills (Astin, 1993; Kellogg & Whiteford, 2009). Explanations and examples of these two types of OTLTW practice are detailed in the following pages.

Integrating Writing

In an embedded OTLTW approach, constant reinforcement of good communication skills is required by the integration of writing. With this approach, accounting academics must stress the importance of writing and create regular opportunities for students to write meaningful assignments where the quality of writing is considered.

Emphasising the Importance of Writing

For writing to be successfully incorporated into a programme, students must be convinced that it is an essential component of the accounting curriculum. If students do not appreciate the value of good communication skills, they will resist the idea of working on their writing because they will not understand why it matters. As previously explained, students often choose to study accounting because of their strong quantitative skills and the belief that they will not have to write very much, either in their studies or in their careers. Accounting academics must emphasise why writing is so important. As the "commanding force" in their

classroom (Washington, 2014, p. 268), academics can greatly influence their students and inspire their students to want to write better. What accounting academics do and say makes a noticeable difference to the value students place on written communication (Friedlan, 1995).

A wide variety of teaching strategies have been used to enhance students' perceptions of the importance of writing. An academic might articulate the importance in their course documentation (Scofield & Combes, 1993; Smith & Stone, 2020). Including written communication skills in the learning outcomes and assessment criteria of every course shows students that writing is a legitimate, integral part of an accounting programme and something to be valued (Arkoudis, 2014; Stout et al., 1990). Many accounting academics motivate students by stressing the importance of good writing skills to future career success (Anderson, 2013; May & May, 2015; Scofield & Combes, 1993; Stout, 2014; Stout et al., 1990). One successful strategy is to invite visiting accountants into lectures to talk about the role writing plays in the accounting profession (May & May, 2015; McIsaac & Sepe, 1996). The visiting accountants can give the clear message that "accountants write a lot, and the quality of writing affects one's success in the organization" (McIsaac & Sepe, 1996, p. 522). They can also show students examples of the variety of written genres required in the profession. Emphasising the place of writing need not be a time-consuming exercise and could involve simply sharing articles and stories that highlight how vital strong writing skills are in the business world (May & May, 2015). Stout (2014) outlined a successful lesson that used five short readings to raise graduate students' awareness of the need for communication skills for professional success in just 150 minutes.

In addition, a powerful way for accounting academics to emphasise the importance of writing and motivate students to take the development of their written communication skills seriously is to ensure that regular writing opportunities are created (Hirsch & Collins, 1988; Jaidev & Chan, 2018; Liu et al., 2019; Stout et al., 1990). Writing assignments need to be in as many accounting courses as possible. The Anisfield School of Business's approach to

fulfilling its written communication learning goal provides an excellent example of how shared responsibility can be achieved. The programme embedded writing assignments in ten of its fifteen core business classes, ensuring that the workload was spread amongst the business faculty and that students consistently heard the message that "writing is important" (Hutchins, 2015, p. 133).

Providing Regular Writing Opportunities

Taking responsibility for OTLTW provision includes providing ample opportunities for students to write within a course. Regular writing opportunities can help students learn and think about the course content and, at the same time, keep their "writing skills sharp" (Riley & Fried, 2012, p. 126). Some studies have experimented with increasing the amount of writing students produce during class time and explored innovative ways to increase writing opportunities (Baird et al., 1998; Chen et al., 2020; Grimm, 2015; Huber et al., 2020; Johnstone et al., 2002). A recent study exploring how the OTLTW can be provided to postgraduate accounting students with limited class time suggested the team-based learning (TBL) method. In small groups, students analysed, revised and rewrote poorly written business documents such as emails, memorandums and professional letters. The findings suggested that the TBL sessions improved students' writing and, moreover, increased levels of students' accountability, engagement, participation and satisfaction. Strict time limits controlled the TBL writing activities to prevent too much class time from being used. Further, as students co-constructed written answers in their teams, the academic only had to provide feedback on a small number of texts (Ainsworth, 2021).

Whilst writing interventions might claim success, Rebele and St. Pierre (2019) questioned the value of using class time to teach writing, arguing this time should be used instead to teach accounting theories and accounting skills. With limited curriculum space and classroom time, the provision of regular writing opportunities might best be achieved by

asking students to complete assignments that are written outside of class time (Christensen et al., 2004; Hirsch & Collins, 1988; Mohrweis, 1991; Rebele & St. Pierre, 2019; Warner, 2008).

Requiring frequent written assignments is not a new idea (Hirsch & Collins, 1988; May & Arevalo, 1983), and programmes that do so often claim to be effective, with empirical evidence highlighting writing success stretching back over the decades. Nearly forty years ago, a pilot study with accounting undergraduates emphasised the importance of developing students' communication skills by requiring frequent written assignments and insisting that communication was stressed even in the simplest of tasks (Hirsch & Collins, 1988). The writing samples, collected over two years, showed clear evidence of a steady improvement in the quality of students' writing, especially in terms of their organisational skills. A small-scale study by Cunningham (1991) compared the writing skills of two classes of students who were asked to summarise accounting concepts in a daily journal, with two classes who did not keep a journal. After one semester, the journal-writers had improved their writing clarity and technical writing skills. In Mohrweis's (1991) study, one group of upper-level accounting undergraduates was required to submit writing assignments, and one group was not. Pre and post-test results indicated that the students completing writing assignments demonstrated enhanced writing skills. Pre and post-testing were also used in Riordan et al.'s (2000) study to evaluate the effectiveness of a structured writing effectiveness programme implemented in three tax, cost and financial accounting courses. Writing counted for five per cent of the grade in each assignment and the accounting academics discussed aspects of good writing with the students. The researchers claimed that students' writing skills significantly improved as a result of this intervention. A semester-length investigation required students to write several one-page essays that were evaluated using criteria deemed essential for new accountants, such as being able to write clearly and persuasively with grammatical and lexical accuracy (Christensen et al., 2004). The findings again showed noticeable improvements in the writing skills of accounting students from one essay to the next. A more recent semester-long case

study integrated a series of short written assignments that culminated in a written report. The different assignments exposed students to a variety of genres and writing skills, and again, this project claimed to develop students' written communication skills (Anderson, 2013).

Studies such as those outlined above, suggest that students can develop their writing skills through regular practice and that writing consistently and repeatedly improves writing. However, the necessity for sustained writing is stressed. Regular writing opportunities should not just be offered for one semester (Bargate, 2015), and the practice must be programme-wide (Cunningham, 1991; Mohrweis, 1991; Riley & Fried, 2012). Moreover, careful thought must also be put into the design of the written assignments so that they are meaningful for students (May & May, 2015).

Creating Meaningful Assignments

Academics should create assignments that are meaningful, for if students are to grasp the importance of learning to write well, they must perceive the relevance of course assignments. Meaningful writing assignments can establish a motivation for writing (Scofield & Combes, 1993). Throughout their programme, students should be exposed to a variety of academic and professional assignments that each have a clear, relevant purpose (Mohrweis, 1991).

A whole programme embedded OTLTW approach can give students the opportunity to explore different genres of writing (Hirsch & Collins, 1988; May & May, 2015; Warner, 2008). This diversity is important. Typically, university students are asked to write academic essays, but if every accounting academic sets a similarly structured 2000-word essay, the task will likely become a little boring. All too often, academics set generic writing assignments rather than meaningful business documents (Hutchins, 2015; Stocks et al., 1992). While essays may be useful to ensure the course content has been grasped, they do not always help develop specific writing skills needed in the workplace, such as making recommendations and solving

problems (Ashbaugh et al., 2002; Cleaveland & Larkins, 2004; Schneider & Andre, 2005). It is important to remember that many accounting programmes, such as MPAs, are not doctoral tracks and that these students graduate intending to find employment rather than continue in academia. As such, requiring students to write real-world business documents in addition to academic essays makes sense (O'Connell et al., 2015). Accounting is a professional subject that requires a set of practical skills and students can be tasked with the sort of writing they may need to do in their professional lives. Students expect to be trained to cope with the variety of writing genres they will meet in their future workplace (Schneider & Andre, 2005). Professionally relevant assignments can motivate students to develop their writing skills if they realise this learning will be useful in their future careers (Albrecht & Sach, 2000; Dale-Jones et al., 2013; Grimm, 2015; May & May, 2015; Mohrweis, 1991; Riley & Fried, 2012).

The professional writing task can be something quite concise, such as asking students to write an executive summary suitable for a board report. However, there are also admirable examples of more ambitious assignments. A fraud and forensic accounting course developed one such innovative assignment. Real financial fraud cases were used and students were tasked with writing accounting reports that might be used as prosecution tools in real-life forensic accounting examinations. Although writing these reports was extremely time-consuming, over fifty per cent of the students said that the most valuable thing about this course was the improvement of their written communication skills (Kern & Weber, 2016).

Lynn and Vermeer (2008) explored the capability of accounting faculty to design realistic professional assignments similar to the writing tasks students would encounter once employed. A business advisory board reviewed the assignments and deemed them a "reasonable attempt at workplace correspondence" (p. 129), evidencing that accounting academics are able to create authentic professional writing assignments. Faculty planning days can be an effective way to decide what sort of writing is important within each course and ensure consistency throughout a programme. At such a planning session, academics at The

Anisfield School of Business collaboratively chose five business documents that they felt were important: letter, memo, executive summary, proposal and business case (Hutchins, 2015). Focusing on these selected genres meant that professional writing skills could be scaffolded throughout the programme, across the different courses, ensuring that graduating students could produce these essential business documents competently.

Assessing Writing Quality

Assessing the quality of writing is another strategy accounting academics can use to integrate writing. Students are particularly likely to put effort into their writing if its standard impacts their academic grades (Koenka et al., 2021). Students might appreciate their writing being assessed by an accounting expert rather than a non-accountant, believing they are the best judges of whether the writing effectively communicates in the accounting discipline (Christensen et al., 2004; Tchudi, 1986, as cited in Holmes & Smith, 2003). Unfortunately, accounting academics often forgive poor writing, focusing their grading only on the content (Christensen et al., 2004; Plutsky & Wilson, 2001). However, students are more likely to be motivated to work hard at their writing if it is subject to "a thorough assessment" (Mohrweis, 1991, p. 322), and critiquing and grading the writing in assignments can encourage students to put effort into their writing quality (Christensen & Rees, 2003; May & Arevalo, 1983; McIsaac & Sepe, 1996; White, 1994).

To assess writing, accounting academics should consider using a rubric that assesses both the content and the writing quality of students' work (Liu et al., 2019; Sin et al., 2007). A rubric defines and describes the assessment criteria and shows performance expectations at different levels. A rubric that includes writing quality as an assessment criterion emphasises the importance of writing and makes students aware that the quality of their writing will affect their summative grade. The assessment criteria should be explicit so that students are aware of the expected standard (Liu et al., 2019; Riley & Fried, 2012; Sadler, 1989; Scofield &

Combes, 1993; Turner & Purpura, 2016). Miihkinen and Virtanen (2018) described this process as opening "the black box of assessment to the students" (p. 122). Not only can a well-designed rubric make it easier for academics to grade the quality of writing more easily (Matherly & Burney, 2009; Wingate et al., 2011), but using a rubric ensures that the evaluation of writing quality is consistent across different courses and academics (Boldt et al., 2013).

Post assessment, a rubric can be a time-effective way for an academic to provide feedback about writing quality and explain to a student what they need to do to improve their work. However, there are good reasons to make the rubric available before students complete a writing assignment. An effective strategy to clarify writing expectations is to provide students with an assessment rubric when introducing an assignment for the first time. Sharing the rubric when an assignment is set can help students understand the goals of an assignment, understand how their writing will be assessed and increase their confidence and motivation (Andrade, 2005; Andrade & Du, 2005; Chan & Ho, 2019; Orsmond et al., 2002; Reddy & Andrade, 2010).

Interestingly, some studies have suggested that students do not always find rubrics beneficial (Andrade, 2005; Chan & Ho, 2019). A major criticism is that assessment criteria are wordy and ambiguous and mean little to the students (Bacchus et al., 2019; Chan & Ho, 2019). Even the academics' perceptions of assessment criteria have sometimes been shown to be vague (Bacchus et al., 2019; Dirkx et al., 2021; Reddy & Andrade, 2010). For writing rubrics to be helpful, academics should think carefully about the language and terms they use. Moreover, as "it takes instruction and experience to learn to interpret and make the most of rubrics" (Bacchus et al., 2019, p. 4), academics need to ensure students fully engage with a rubric. Thus, they might choose to introduce the rubric in class, encouraging students to examine it carefully and providing the chance to ask questions.

To assess writing, accounting academics should also consider the grade awarded for the quality of writing. This should be sufficient to motivate students because the standard of their writing will impact their course grade (Matherly & Burney, 2009). Assessing employability capabilities, such as communication skills, can be challenging and not always successful (Chan et al., 2017; Geertshuis et al., 2022). However, Arkoudis (2018) dismissed concerns that accounting academics do not have the capability to assess students' writing. She argued that academics regularly assess writing in other parts of their job, such as providing peer feedback on colleagues' work, and are quite capable of judging whether communication is effective or not. She argued that evaluating writing should not be overly burdensome for academics as "it simply requires a little reflection on how they judge the clarity of a given piece of work, and for them to make this explicit in their teaching practices" (p. 29). The shift in practice that they might need to make is to ensure one of the evaluative criteria of the assignment focuses on writing (Riley & Fried, 2012). Wingate et al. (2011) claimed that assessing students' writing can also have benefits for academics. They posited that discussing writing with students increased discipline academics' knowledge about writing and taught them how to be explicit about discourse features and assessment criteria.

Conversely, others have argued that it is not necessary for an assignment to be summatively graded for it to be meaningful to a student. Some students are more motivated by informal, formative writing assignments. If students are asked to write frequent low-stakes assignments, they are likely to become more comfortable with the writing process (Harper & Vered, 2017). Warner (2008) described a task where students were asked to use blogs to reflect on and engage in course content. Despite not being a high-stakes writing assignment, the project was deemed a success, with students taking the opportunity to practise their writing skills.

High-stakes summative writing assignments may actually hinder the writing development of some accounting students (Apostolou et al., 2015; Arquero et al., 2007;

Simons & Riley, 2014). Simons and Riley's (2014) review of communication apprehension noted that many accounting students suffer from a fear of writing. Indeed, it has been suggested that accounting students suffer from written communication apprehension far more than their non-accounting peers (Faris et al., 1999). Few studies have suggested ways to address this fear (Apostolou et al., 2015; Simons & Riley, 2014), but simply increasing the number of high-stakes written assignments is unlikely to reduce communication apprehension.

One way to address the issue of written communication apprehension might be to show students how to improve their writing by providing effective feedback (Mascle, 2013). This was the case in Noga and Rupert's 2017 study, where the communication apprehension of tax students markedly reduced over the course of a semester. A reason for this was that academics put effort into providing writing feedback. Thus, as well as requiring students to write throughout their degree, a successful embedded OTLTW approach requires academics to provide writing feedback and create opportunities for writing revision based on this feedback (Feldmann & Usoff, 2001; May & May, 2015; Rebele & St. Pierre, 2019; Warner, 2008).

Providing Feedback

One way for academics to provide the OTLTW and show that they value good writing is to read their students' work carefully and provide effective feedback on writing so that students understand how to improve. Feedback can be defined as "information provided by an agent (e.g., teacher, peer, book, parent, experience) regarding aspects of one's performance or understanding" (Hattie & Timperley, 2007, p. 81).

The Importance of Feedback

Providing feedback on writing can be an effective way to support students' learning at all levels of education (Black & Wiliam, 1998; Johnson & Cooke, 2016; Ramsden, 1992; Sadler, 1989, 1998). A large-scale meta-analysis placed feedback in the top ten highest influences on student achievement (Hattie, 1999). Some claim it is the most powerful single

influence on student achievement (Hattie & Timperley, 2007; Irons, 2007). Feedback, whether written or oral, increases communication between teacher and student and encourages dialogue, which can result in enhanced learning (HEA, 2013; Sadler, 1998). Providing feedback on writing shows an academic is committed to helping a student become a better writer and can strengthen the relationship between student and teacher (Washington, 2014). The provision of feedback positively affects learning when it encourages students to think about their writing and revise their work accordingly (Lizzio & Wilson, 2008; Sadler, 1989, 1998, 2010; Winstone et al., 2017). Effective feedback can guide students by highlighting the gap between what they have successfully achieved and what they still need to do (Biggs & Tang, 2011; Lizzio & Wilson, 2008; Paterson et al., 2020; Sadler, 1989; Shute, 2008).

Although there is considerable evidence that feedback can lead to enhanced learning, several studies have questioned the success of feedback in increasing learning (Draper, 2009; Mulliner & Tucker, 2017; Price et al., 2010), claiming, "for many students, feedback seems to have little or no impact, despite the considerable time and effort put into its production" (Sadler, 2010, p. 535). For example, feedback on students' writing often comments on grammatical accuracy, but some believe this type of feedback has little impact, arguing it does not develop accuracy and can possibly harm the writing process (Truscott, 2007; Truscott & Hsu, 2008). L2 feedback studies, in particular, tend to focus on specific grammatical structures, with fewer studies considering aspects other than grammatical accuracy (Ene & Upton, 2018). It has also been suggested that feedback can negatively affect learning by lowering students' academic confidence (Young, 2000). It is therefore imperative that aspects that make feedback effective are explored.

Effective Feedback

The success of academics' feedback efforts in increasing students' learning depends on the type of feedback and the approach to giving it (Hattie & Timperley, 2007). Unfortunately,

many higher education programmes provide feedback without examining its effectiveness and students are often dissatisfied with their feedback (Jenkins & Wingate, 2015; Mulliner & Tucker, 2017; Price et al., 2010; Wingate, 2018). For instance, a large survey of accounting undergraduates in Australian universities discovered that accounting students are "less than impressed" with the feedback they receive (Watty et al., 2013, p. 467). The findings indicated that accounting students "value feedback that is individualized, detailed, constructive and timely, and that currently, they are not receiving feedback with these attributes" (Watty et al., 2013, p. 467). The findings from Watty's survey of accounting students accord with other studies that have revealed the conditions required for effective feedback (CADQ, 2013; Gibbs, 2010; Gibbs & Simpson, 2002; Nicol & Macfarlane-Dick, 2006; Phelps, 2019; Race, 2005; Winstone & Carless, 2019). In one such study, Gibbs (2010) claimed that student learning is best supported by the provision of "sufficient good quality feedback, that is understandable, in time for it to be useful" (p. 164). The following discussion draws heavily on this quotation as it considers the criteria of effective feedback.

Sufficient Feedback

The volume and thoroughness of feedback in higher education vary considerably (Gibbs & Simpson, 2002). How much feedback is given often depends on how much "the work is deemed to be salvageable"; if the work is good, there may be little to say; if it is poor, the academic "may be at a loss to know where or how to begin" (Sadler, 2010, p. 538). Unfortunately, the experience of many accounting students is that they are not provided with any feedback on their assignments, receiving only a grade. In a large-scale survey of accounting students, over 50% claimed that their graded assignments received no feedback. Academics have often claimed that students are only interested in the grade and would not bother to read assignment feedback, but 80% of the students surveyed said they desired feedback (Watty et al., 2013). If students are to be provided with the OTLTW, they should be asked to write regularly and provided with some sort of feedback on this writing (Hirsch &

Collins, 1988; Turner & Purpura, 2016; Warner, 2008). A grade in isolation does not tell students how to improve their writing.

There is disagreement about how much and how often feedback should be given. Small amounts of feedback can be effective. Even very simple direct feedback, such as crossing out a word, can improve the accuracy and fluency of students' writing (Ellis, 2009). However, students might feel that limited feedback is evidence that the instructor has not taken very much interest in their work (Bayerlein, 2014; Higgins et al., 2002). The provision of detailed, written feedback can make students confident that their writing has been carefully reviewed and considered (CADQ, 2013; Gibbs & Simpson, 2004; Higgins et al., 2002; Lizzio & Wilson, 2008; Nicol, 2010).

Although it is important that "sufficient feedback is provided, both often enough and in enough detail" (Gibbs & Simpson, 2002, p. 14), the amount of feedback still needs to be manageable for both students and teachers (Race, 2001). Whist wanting some feedback, students could well be daunted if faced with too much and not know where to start. It might not be apparent to them which feedback is the most important and requires the most attention. Great quantities of feedback can be depressing and overloading for students (Kellogg & Whiteford, 2009). Cultural differences may also need to be considered. For example, it has been suggested that Asian cultures may not respond well to pages of individual, self-level feedback, preferring more group-focussed feedback instead (De Luque & Sommer, 2000).

Whilst recognising the importance of feedback, academics may feel unable to provide very detailed feedback on students' work. Accounting programmes often have astonishingly large numbers of students, and it is just not feasible for academics to provide extensive feedback on all their writing (Garner, 1994; Jenkins & Wingate, 2015; Kellogg & Whiteford, 2009; Wingate et al., 2011). Moreover, if academics are to provide timely feedback, it may be even more unrealistic to expect detailed feedback. In an attempt to deal with the issues of

providing feedback to large numbers of students, some accounting academics have limited the amount of writing they have to review. They might set short word limits for individual papers (Christensen et al., 2004; Matherly & Burney, 2009) or create group, rather than individual assignments (Sharifi et al., 2009). Moreover, although there are evident difficulties in providing detailed feedback, it may be that the quality of feedback is more likely to make a difference than the quantity (Sadler, 1998).

Good Quality Feedback

The literature about what makes feedback good quality is extensive. Researchers have asked many questions about high-calibre feedback, including what, how, by whom and why. Good quality writing feedback tells students what their writing is like, what an exemplary standard of writing looks like and what they need to do or learn to close the gap and make their own writing excellent (Sadler, 1989). However, academics might be uncertain about what makes a piece of writing exemplary and unsure what the focus of their writing feedback should be. Some find it challenging to provide feedback on the quality of writing rather than the discipline content (Salamonson et al., 2010). Numerous aspects can be considered when providing writing feedback, such as conciseness, spelling and paragraphing; Sadler (2010) listed over 50 feedback criteria for assessing writing. Whichever criteria are considered, good feedback relates to the assessment criteria and clarifies what exemplary performance means (Nicol & Macfarlane-Dick, 2006; Weaver, 2006).

The method of providing feedback is not necessarily important and students will have their own preferences. McCarthy's (2015) study suggested video feedback may be the mode most positively received by students. However, the same study suggested that students take written feedback more seriously than audio or video feedback. Watty (2007) found that both oral and written feedback can be effective; however, he stressed that the feedback should be personalised to each student. Positive feedback can raise the self-esteem of a student and

motivate them to improve (Nicol & Macfarlane-Dick, 2006). Thus, it is suggested that feedback comments should be positively framed, emphasising improvement rather than criticism (Nicol & Macfarlane-Dick, 2006; Wiliam, 2010).

      Peer Feedback. Students tend to believe that better quality feedback is provided by an academic rather than a peer (Wingate et al., 2011). However, peer feedback does have benefits. Peer feedback can benefit both the student giving the feedback and the student receiving the feedback. Furthermore, it means feedback on writing can "be available in greater volume and with greater immediacy compared to teacher feedback" (Huisman et al., 2018, p. 864). Students can be asked to complete a short piece of writing in class and then receive individualised feedback from their peers. Not only does peer feedback reduce the grading burden of the academic, but rapid feedback is an effective way to develop writing skills (Matherly & Burney, 2009). In Phillips's (2016) study, students provided online feedback on the formatting, tone and technical execution of their peers' writing. The students perceived the feedback they received to be reliable and effective. Instead of relying on technology, Huber et al. (2020) set up writing circles to enable face-to-face peer feedback. In these writing circles, one student listened in silence as their peers identified the topic of each paragraph and discussed the grammar, punctuation, clarity and development of the text. This exercise avoided taking up excessive class time as a student was allocated as a time-keeper.

      Although there is evidence that peer feedback might sometimes be more effective than teacher feedback (Cho & Schunn, 2007; Hirsch & Collins, 1988), students value peer feedback *in addition*, rather than *instead of*, feedback from their lecturer. Students often perceive peer feedback as having limited value (Wingate et al., 2011). Yet, whether by a peer or a teacher, quality feedback can encourage dialogue around learning (Nicol & Macfarlane-Dick, 2006). What is important is that the purpose of the feedback provision is clearly understandable. Good quality feedback must be constructive and guide a student on how to improve their work

in the future (Hattie & Timperley, 2007; Mulliner & Tucker, 2017); vague feedback that is difficult to understand cannot be considered good quality (Weaver, 2006).

Understandable Feedback

Writing feedback must be actionable. Recent feedback studies have drawn attention to feedback literacy, which involves students understanding how to act upon their feedback (Carless & Boud, 2018; Henderson et al., 2019; Race, 2019; Winstone & Carless, 2019). Effective feedback needs to be clear and specific (Gibbs & Simpson, 2002; HEA, 2013; Wingate, 2018) and expressed in language that students can easily comprehend (Higgins et al., 2001; Sadler, 1998, 2010). Students are often unfamiliar with academic jargon. For example, they might not know what to do when the comment asks them to provide evidence or to be more critical (Sadler, 2010). Sadler (1989) went so far as to suggest that most feedback comments on students' writing are "fuzzy" (p. 131). A good example of fuzzy feedback was provided in a study by Winstone et al. (2017). When a student received a comment about their lack of writing flair, they had no idea what this meant and complained they had "never been told what flair is….a seventies pair of trousers, isn't it?" (p. 2031). If students cannot decode their feedback, they will be unable to respond to it, so it is necessary for comments to be framed thoughtfully (Black & Wiliam, 1998). Learning from feedback is especially difficult when it consists of negative comments with no suggestions on how to improve (Wingate, 2018). In short, feedback is effective when it is unambiguous and promotes students "to make sense of their learning" (HEA, 2013, p.13).

Understanding how to act upon feedback requires students to be provided with opportunities to "seek further clarification or make queries of educators to ensure understanding" (Henderson et al., 2019, p. 1245). Ajjawi and Boud (2017) discussed the necessity for a dialogic approach to feedback, with individual interactions between teacher and student allowing for clarification of feedback. Many academic courses have limited time and

numerous students; one-to-one discussions about writing, although desirable, are likely to be unrealistic and unachievable.

Timely Feedback

Feedback should be timely so that students can remember what they were trying to achieve with their work (Gibbs, 2010; Gibbs & Simpson, 2002; HEA, 2013; Race, 2005, 2019). Students must receive feedback in time to apply the learning before their next assessment (Dawson et al., 2019; Li & De Luca, 2014). Timely feedback is especially necessary for online or blended courses where there is limited face-to-face interaction between students and instructors (Lucas et al., 2019; Nicol, 2010; Tanis, 2020; Vrasidas & McIsaac, 1999). Unfortunately, students frequently complain their feedback is not timely enough. The survey of accounting students by Watty et al. (2013) revealed that 75% of students desired feedback within a week, but over 40% had to wait more than two weeks. In another study, 59% of students said they received their feedback too late for it to be of use (Hartley & Chesworth, 2000).

Most agree fast feedback is desirable, yet there is disagreement about just how quick the feedback process needs to be. Race (2005) argued that as the majority of students work on an assignment in some way within the 24 hours prior to submission, the assignment is very much in their minds and "they are thirsty for feedback at this point" (para. 6); for this reason, he argued that feedback should be provided within 24 hours. However, a study comparing the effects of the time of feedback on accounting assignments in an Australian university found that students did not actually "distinguish between timely feedback and extremely timely feedback" (Bayerlein, 2014, p. 923). Specifically, Bayerlein's study claimed that the perception of feedback timeliness did not change even when it was given in two and a half days rather than five days. Timely feedback might also be less important to postgraduates than undergraduates as they may be more autonomous (Bayerlein, 2014; CADQ, 2013). Although

students may not be able to distinguish between timely and extremely timely feedback, they do seem to be sensitive to the amount of trouble they feel has been taken over their feedback. They want to feel that instructors have valued their work by putting effort into the feedback (Lea & Street, 1998; Nicol, 2010). If students believe their lecturers have taken trouble with the feedback, they are more likely to take the trouble to respond to it.

Personalised Feedback

Technology allows a large amount of feedback to be given in a timely manner to large numbers of students. However, technology should be used carefully to make the feedback as personalised as possible. Students place great value on personalised feedback. Academics should explore ways to provide feedback that students perceive as specific to their needs, feedback that fits "each student's achievement, individual nature and personality" (Race, 2019, p. 147). Personalised feedback will likely become even more significant with the increase in remote teaching caused by the current pandemic. Feedback for off-campus students may be their main source of direct contact with their lecturers (Henderson et al., 2019). Although providing personalised feedback can be challenging in large classes with numerous assignments, sometimes only a minor revision to feedback practice can be very effective. For instance, technology easily allows generic feedback comments to be saved and attached to a student's work. Whilst this is a quick way to provide feedback, it is not tailored to the individual (Wolstencroft & De Main, 2021). However, Race (2019) suggested that simply including the student's name can make a generic feedback comment seem more personal and relevant to that student.

Certain feedback modes might make it easier to address individual student needs and provide feedback that is perceived as being more personalised. Henderson et al. (2019) investigated video-based feedback and noted that students found this to be more individualised and personalised than text-based feedback. There is evidence that students are more inclined to

access audio feedback than written feedback (Zimbardi et al., 2017). And in Wolstencroft and De Main's study (2021), students not only rated audio comments as being more personalised to their own needs but felt that their teachers had put more effort into reviewing their work. Moreover, alternative feedback modes, including video and audio feedback, can greatly increase students' comprehension of their feedback (Killingback et al., 2019; McCarthy, 2015; Merry & Orsmond, 2008). This is because non-verbal information provided by a lecturer's voice or body language can help make the feedback message clearer.

Developmental Feedback

As well as judging students' summative writing, academics can provide developmental feedback opportunities, often known as feedforward. This focuses on improving students' future writing. An effective way to achieve this is to use exemplars. Academics can share examples of past student writing to demonstrate a range of writing quality. Exemplars can make the tacit explicit and show, rather than tell, what the assessment task and criteria mean. For instance, the students in both Handley and Williams's (2011) and Bacchus et al.'s (2019) research appreciated seeing ways to structure a written report and felt more motivated and confident writing their own assignment. Carless and Chan (2017) argued that the "concreteness of exemplars" give meaning to the assessment criteria and make a rubric come to life (p. 2). A reasonably quick class activity that makes the expectations of a writing task transparent is to ask students to apply the assignment rubric and discuss the strengths and weaknesses of each exemplar.

Providing a variety of exemplars, ranging from excellent writing to weaker writing, can be beneficial. High-achieving pieces of writing may motivate students to aim for such a standard. There is evidence that, if given the choice, students will choose only to look at the pieces of writing that achieved high grades, arguing, "Why waste time on weak ones? I want my proposal to be strong, so I modeled it after strong" (Lipnevich et al., 2014, p. 548).

However, students should be encouraged to look at the full range of exemplars. Even weaker texts can be useful because they highlight common writing weaknesses to students, who can then avoid the same mistakes in their writing and may make anxious students feel that they are not the only ones who struggle with writing (Race, 2019).

There is contrasting evidence on whether the use of an exemplar results in improved student performance. Lipnevich et al. (2014) found that students' work improved more when provided with a stand-alone rubric than when provided with either an exemplar or both a rubric and an exemplar. Some students may be confused by exemplars or concerned that they are unable to achieve a similar standard of writing (Bacchus et al., 2019). However, recent studies do tend to recommend the dialogic use of student exemplars alongside rubrics (Carless & Boud, 2018; Carless & Chan, 2017; Hawe et al., 2021; To & Carless, 2016).

Discussing perceptions of the exemplars with peers and teachers can increase students' understanding of the writing expectations and raise awareness of how their own writing compares to the exemplars. Hawe et al. (2021) investigated how using rubrics with exemplars can build students' evaluative and productive knowledge and skills. Their study describes a series of related classroom activities designed to help the students learn to work increasingly independently. The activities were scaffolded. Initially, the lecturer helped the students unpack and understand the rubric and assessment criteria. Students then worked in groups, evaluating and marking exemplars. Students then rewrote the exemplars, addressing the writing issues they had identified, before applying the lessons learnt to their writing. Hawe et al. (2021) concluded that the dialogic use of student exemplars alongside rubrics was successful:

> The scaffolding and dialogic nature of these direct evaluative experiences resulted in students gaining a sound understanding about the nature of quality work. As students applied understandings from these experiences to work-in-progress, along with insights from comparisons to rubrics and exemplars, they were able to troubleshoot obstacles,

identify inconsistencies between their work and the desired or expected standard and take action to address these. (p. 1044)

This study took a detailed and thorough approach to exemplars and rubrics; not all academics will be able to devote the class time these activities require. However, academics could consider a simpler action, such as posting exemplars and rubrics online and initiating online interaction.

Whether online or in the classroom, peer interaction with rubrics and exemplars can be effective. In one study, students were invited to participate in online discussions about exemplars and their feedback. The students resisted, hesitant to make their views public, and their subsequent assignments showed no improvement (Handley & Williams, 2011). In another study, those students who engaged with online exemplars scored higher grades in their assessment than those who did not (Scoles et al., 2013). Peer discussion about exemplars and rubrics can benefit learning by encouraging students "to share and discuss their academic judgments [and] enabling students to develop better appreciation of quality work" (Carless & Boud, 2018, p. 1321). Moreover, engaging with exemplars and rubrics can benefit academics too. Discussing and reaching shared understanding about writing assessment criteria and samples of writing, whether with peers or with students, can help academics learn "what good academic writing involves within their discipline" (Arkoudis & Tran, 2010, p. 176).

Feedback Response

Even if feedback meets all the conditions mentioned above, the success in increasing learning is ultimately indicated by how students respond. Hattie and Timperley (2007) pointed out, "feedback can be accepted, modified, or rejected" (p. 82). Academics often feel frustrated when students do not seem to respond to their feedback; multiple studies have suggested students fail to access their feedback (Bowl, 2003; Gibbs & Simpson, 2002; HEA, 2013; Kellogg & Whiteford, 2009; Race, 2005; Sadler, 2010; Sinclair & Cleland, 2007; Wingate,

2018). Many academics believe that students will not bother to read their feedback. In Mulliner and Tucker's (2017) study, only 35% of participating academics agreed with the statement that students always read qualitative feedback. Yet, in the same study, 93% of the students claimed always to read their feedback.

If students are reading their feedback, what reasons might explain a lack of response to the feedback? It may be that students have not allocated enough time to address the feedback and revise their writing (Anderson, 2013). It may be that students do not understand the meaning of the feedback statements (Sadler, 2010). It may be that they understand the meaning but do not know how to fix it. For example, perhaps they simply have no idea how to express themselves "more clearly" (Gibbs & Simpson, 2002, p. 21). Students need to be trained to know what to do with feedback; it cannot be assumed that they will understand it and know how to improve their work (Hattie & Timperley, 2007; HEA, 2013; Sadler, 1989, 1998).

Chapter Conclusion

Providing the OTLTW can pose significant challenges for accounting academics. Academics face challenges of curriculum overload, large numbers of students and limited time. They might not believe that the provision of the OTLTW is their responsibility, and they might lack confidence and capability to embed writing effectively. The weight of these sets of constraints can mean academics "may do nothing about the…quality" of students' writing, or "worse yet, may not assign papers at all" (Corman, 1986, p. 89). In short, accounting academics may integrate only limited writing and few feedback opportunities into their courses. The literature review has highlighted numerous attempts to tackle the problem of teaching accounting students how to write; what appears to be missing in the literature are studies that contribute to ways of solving the problem. Many writing intervention studies have focussed on changing students' attributions, behaviours and motivations (Hattie et al., 1996),

but few have used a theoretically based intervention designed to encourage teachers to explore and reflect on and improve their practice. This research project used an approach designed to investigate problems, known as problem-based methodology (PBM) (Robinson, 1993), tackling the problem methodologically and intervening with academics rather than students.

The typical OTLTW practice of an accounting academic emerged from the literature review. The researcher summarised this typical practice into a literature-derived description of practice, known as a theory of action (illustrated in Appendix A). At the centre of this literature-derived theory of action are accounting academics' actions, or rather, non-actions, of integrating writing assignments and providing feedback on students' writing in their courses. The theory of action also describes a possible set of constraints that might explain these actions and the potential consequences of the actions. This literature-derived theory of action became the catalyst to design an intervention that increased the OTLTW practice of a small group of MPA academics. The use of PBM enabled the OTLTW practices of MPA academics and their reasons for choosing these practices to be revealed. The following chapter justifies and explains the methodology and approach that were used in this investigation.

Chapter 3

Methodology

The purpose of this research project was to investigate ways that Master of Professional Accounting (MPA) academics might increase the opportunity to learn to write (OTLTW) for second-language (L2) students, specifically investigating academics' approaches to integrating writing assignments into their courses and providing feedback on students' writing. The research took place in three phases and involved five studies. It explored the practice of MPA academics and the reasons that sustain their practice and examined what changes in teaching practice might lead to greater OTLTW for L2 MPA students. This chapter describes the methodology, beginning with an explanation of the rationale for the research approach. The methodology is followed by a description of the research phases, a summary of the questions driving the research, and an outline of the overarching research design. A detailed explanation of the methods used to collect and analyse the data in each of the five studies is then provided.

Problem-Based Methodology

Important motivations for the pursuit of this Doctorate in Education (EdD) were, firstly, the opportunity to identify a problem of practice as "a PhD tends to start with a *question*; while an EdD tends to start with a *problem*" (Burnard et al., 2018, p. 50). Secondly, was the possibility of generating real improvement by solving a problem, for an EdD can allow for critical reflection on the workings of an educational institute "with a view to changing the way that it works" (Lunt, 2018, p. 5). Yet, if a problem is to be solved, it needs to be well-structured and well-articulated (Ellis & Levy, 2008). Ill-structured problems lack clarity about "what counts as a solution, how it is arrived at, and what information is required" (Timperley & Robinson, 1998, p. 610). At the core of this research project was the problem of how MPA academics can successfully provide students with opportunities to develop their

writing skills and recognition that solving this issue would require greater clarity about the nature of the problem and the conditions that sustain it.

Investigating how MPA academics can help their L2 students improve their writing skills by providing them with the OTLTW required a methodology suited to understanding and resolving problems. As a methodology that has resolving problems at its heart, problem-based methodology (PBM) was well-matched for this investigation and was therefore used as the framework for the research design. PBM was an appropriate framework because its purpose is to "explain, evaluate, and improve teaching practices" (Robinson & Lai, 2006, p. 15). The framework can not only help structure a central problem but find ways to solve it by revealing and integrating the constraints of an acceptable solution.

By examining approaches to providing the OTLTW in MPA courses, PBM helped reveal insights into the nature of MPA academics' practice. A practice can be defined "as a solution to a problem about what to do" (Robinson & Lai, 1999, p. 196); teaching practices can be explained by the ways teachers attempt to address educational problems, explaining "in other words, why has the problem been formulated, and thus solved in this way?" (Robinson, 2010, p. 10). For example, providing feedback on students' writing is one solution to helping students develop their writing skills. PBM was selected because the methodology seeks both to explain practices "by discovering the problem-solving processes that gave rise to them" and to improve practices "by altering those processes so that better quality solutions result" (Robinson & Lai, 1999, p. 196).

Theories of Action

In order to understand and resolve educational problems using PBM, theories of action are formulated for those who are involved in the problem. A theory of action, a concept originating in the work of Argyris and Schön (1974), is a set of underlying principles about the nature of a problem and how to solve it. Central to this research project was the process of

eliciting the theories of action for MPA academics' approaches to providing the OTLTW.

Involving practitioners, in this case accounting academics, in the construction or

reconstruction of a theory of action allows both researcher and practitioner to explore each

other's views about the problem and "once these views are made public, their accuracy can be

checked and their implications debated" (Robinson, 1993, p. 58). This process can lead to the

formulation of an alternative theory of action and, thus, the opportunity to improve practice.

Theory of Action Components

PBM involves investigating the various components of a theory of action and

exploring the relationship between these. Theories of action have three main components:

actions (descriptions of practice), constraints (description of possible conditions explaining

these actions), and consequences (intended and unintended effects of the actions).

Actions

The initial focus of this research project was to identify the extent to which MPA

academics' practice provides opportunities for their students to learn to write. A description of

practice may be derived from how a person claims to behave or inferred from real, observable

behaviour. The first is known as an espoused theory, the second as a theory-in-use (Argyris &

Schön, 1974; Robinson, 1993, 2018). A lecturer's description of the type of feedback they

provide on students' writing and their explanation of why they do it this way is an example of

an espoused theory of action; first-hand observation of their actual feedback provided on

students' work is an example of a theory-in-use.

Constraints

The MPA academics' OTLTW actions, or inactions, are behaviours chosen in an

attempt to satisfy a set of constraints. Before an acceptable solution to a problem can be found,

and effective changes occur, the constraints driving practice must be examined (Robinson,

2014a; Weiner & Lamb, 2020). Analysing constraint sets can explain why a practitioner

chose, or did not choose, a particular action (Nickles, 1981; Robinson, 1993). Thus, as well as identifying the academics' actions, PBM was used to explore the reasons behind these behaviours, seeking "explanation through discovery of the constraint structure that sustains a practice" (Robinson & Lai, 1999, p. 197).

Different constraints work together in a set, and "the explanatory power of any single constraint (variable) is modified by its interaction with other constraints within the constraint set" (Robinson & Lai, 1999, p. 197). An adequate solution to a problem cannot satisfy only one constraint as constraints are interrelated and need to be considered as a whole set. Constraints within a set are weighted, and it will be more important to satisfy some constraints than others. For example, it is essential that MPA academics comprehensively teach the technical and non-technicals skills prescribed by the professional accounting bodies. If there is tension between constraints, a problem is harder to solve (Robinson, 2014a; Robinson & Lai, 2006). For instance, there is tension when students entering accounting programmes have very weak writing skills but are nonetheless expected to graduate with strong writing skills over the relatively short duration of their studies.

Constraints can be internal, such as an accounting academic's beliefs, or external, such as a university's expectations (Robinson, 1993). Different types of constraints, with an example relevant to this research project, are outlined in the list below.

- Conditions (practicalities that need to be met). For example, an accounting academic has a limited number of teaching hours to teach students both technical and non-technical skills.

- Goals (heavily weighted constraints). For example, a graduate profile attribute or learning outcome may articulate an expected standard of writing ability that accounting students should possess by the end of a course or a programme.

- Beliefs (about self, others, the situation). For example, an accounting academic may believe that students are not interested in improving their writing skills.

- Attitudes (may be positive or negative about the situation). For example, an accounting academic may enjoy teaching writing skills.

- Values (important standards or principles intended to govern behaviour). For example, an accounting academic may recognise and value the importance of strong writing skills.

- Assumptions (beliefs that are assumed to be true). For example, an accounting academic may assume other faculty have greater responsibility to develop students' writing skills.

- Regulations (e.g., institutional guidelines, procedures, policies). For example, universities' graduate profiles and accounting professional bodies' standards outline explicit standards for written communication abilities.

The concept of a constraint in a theory of action may be misunderstood as the word tends to have the negative connotation of an obstacle preventing something from happening (Robinson & Lai, 1999). However, constraints help shape an effective solution to a problem. For example, a lecturer's approach to providing writing feedback is shaped by a set of constraints that might include the lecturer's belief that students will use this feedback to improve their writing skills (assumption), the available time there is to provide feedback (condition), and university and departmental feedback policies (regulations). Such constraints can make it clearer to the lecturer how to provide feedback.

As explained previously, an action is the solution to a problem, and constraints describe the conditions that need to be met, if possible, by this action. Therefore, as constraints constrain the solution, they can limit the number of possible actions. Constraints can make it clearer what actions can be ruled in and ruled out. For instance, the number of available

teaching hours is often a significant constraint for academics. Accounting academics only have a certain amount of time in which to develop students' technical and non-technical skills. This constraint helps the academics decide what OTLTW provision is possible in the time available.

Consequences

The third component of the tripartite construction of a theory of action is the consequences. The consequences resulting from the OTLTW practice of MPA academics may be intended or unintended and may be positive or negative. For instance, a lecturer's feedback may have the positive consequence of teaching students how to improve their writing skills but may have the negative consequence of taking up a great deal of a lecturer's time.

The investigation of the three components of a theory of action, the actions, constraints and consequences, involves engaging in critical dialogue. Four of the five studies in this research project involved the researcher engaging in critical dialogue with either MPA academics or MPA students.

Critical Dialogue

A goal of PBM research is for a researcher and a practitioner to reach "warranted agreement about what counts as the best theory of the problem" (Robinson, 1993, p. 54). This requires a researcher and a practitioner to share a theory of a problem, one that is justified by evidence and argument, by establishing a relationship of mutual inquiry and learning. Robinson (1993) described this as "critical dialogue" (p. 54).

There are three important values of critical dialogue that can help generate a better understanding of the theories of action involved and offer a greater chance of improving practice. These are values of valid information, free and informed choice and internal commitment.

Valid Information

Firstly, critical dialogue allows one to learn about one's own and others' views about a problem, treating these "as hypotheses to be tested, rather than as assumptions to be taken for granted or imposed on others" (Robinson, 1993, p. 55). This requires researchers to be open about their own views and the reasons for these, and also, be willing to revise their assumptions. A strength of critical dialogue, therefore, is that it allows interest in and respect for the views of others (Robinson & Lai, 2006).

In this research project, great efforts were made by the researcher to explain her own views and provide evidence for these views. For example, the researcher began the intervention by describing her view of the problem of practice and explaining her evaluation of each academic's OTLTW practice, providing details of the evidence used for this analysis. As the validity of beliefs should be checked throughout a critical dialogue conversation (Robinson et al., 2021), the researcher ensured participants had multiple opportunities to comment on the accuracy of the analysis and express their own opinions.

Free and Informed Choice

It is important that the practitioner does not feel forced by the researcher in any way. Free and informed choice means that both practitioner and researcher are allowed the opportunity to contribute to decisions during the dialogue.

In this research project, each critical dialogue study began with reference to the participant information sheet and consent form to remind the academics or students that their participation was completely voluntary and that they could withdraw from the research without giving a reason at any time. Further, the researcher made considerable efforts to include both the researcher's and the participants' "beliefs about the factors that would make a difference to the decision" (Robinson, 1993, p. 55). This can be seen in the intervention when

the academics were encouraged to evaluate the theory of action for their teaching practice and asked how far they felt the problem of practice had been solved.

Internal Commitment

Critical dialogue allows both parties to have ownership of decisions and a sense of responsibility for seeking improved practice. In contrast to external commitment (when an individual acts because of rules set by others), someone who has internal commitment takes personal responsibility for defining goals and tasks (Argyris & Kaplan, 1994).

For instance, in the intervention, the researcher and academic worked collaboratively to formulate a set of recommendations for revised teaching practice. The result was a co-constructed, individual plan of action for each academic with the aim of promoting "a sense of ownership of decisions and a sense of responsibility" (Robinson, 1993, p. 56).

Evaluating a Theory of Action

A theory of action requires evaluation in order to see whether improvement is necessary. Four evaluative criteria can be applied. These are criteria of accuracy, effectiveness, coherence and improvability (Robinson, 2014a).

A theory of action provides an account of a problem and how to solve it. The first evaluative criterion involves checking the *accuracy* of all factual claims within a theory of action. The *effectiveness* criterion questions whether the solution has satisfied the constraints and resulted in the desired outcomes. It requires investigating whether a goal has been achieved but not at the expense of violating important constraints. The *coherence* test means making sure that solving one problem has not made it harder to solve other problems. *Improvability,* the last criterion, tests whether the theory is open for revision and further testing through feedback loops.

The ways these four evaluative tests were explicitly built into the research design are described in the intervention procedure on pages 122-123 of this thesis.

Summary of the Problem-Based Methodology Framework

Table 3-1 provides a summary of key concepts in the PBM framework.

Table 3-1

The PBM Framework

Concept	Definition
A practical problem:	is a situation that requires a solution; should be well-structured; is solved by formulating a theory of action.
A theory of action:	illustrates the links between actions, a set of constraints, and consequences; may be an espoused theory or a theory-in-use.
An action:	is a solution to a problem is undertaken to satisfy a set of constraints; may be an action or an inaction.
A constraint set:	describes conditions that define an acceptable solution to a problem; explains an action; may include conditions, goals, beliefs, values, attitudes, assumptions or regulations.
A consequence:	may be intended (and often expressed as a goal); may be unintended (positive or negative).
A solution to a problem:	can be evaluated by using four criteria: • accuracy • effectiveness • coherence • improvability
Critical dialogue:	is a learning conversation between a researcher and a practitioner; aims to reach warranted agreement about the best way to solve a problem; values: • valid information • free and informed choice • internal commitment

Note. Adapted from *Problem-Based Methodology* (p. 24) by Robinson, 1993, Pergamon Press. Copyright 1993 by Pergamon Press.

Research Design

The research design encompassed three phases:

Phase 1

The three studies in this phase considered the OTLTW that currently exists for L2 MPA students in Aotearoa New Zealand. This phase involved an analysis of university documentation, critical dialogue with both academics and students and two online student questionnaires.

Phase 2

The Phase 2 intervention was designed to encourage individual MPA academics to critique their teaching practice and commit to changes to increase the OTLTW for their L2 students.

Phase 3

The research concluded with a focus group comprising the MPA academics who participated in Phase 2 to investigate the impact of the intervention.

Research Questions

The research questions that guided the different phases and studies of this project are displayed in Table 3-2.

Table 3-2

Research Questions

Overarching research question	Phase research questions	Study research questions
How can MPA academics improve the OTLTW for L2 MPA students?	**Phase 1:** What is the OTLTW for L2 students in MPA programmes?	**Study 1:** What emphasis is placed on students' writing skills in MPA programmes in Aotearoa New Zealand?
		Study 2: How do MPA academics integrate writing requirements into their courses and provide feedback on students' writing?
		What explains how MPA academics integrate writing requirements into their courses and provide feedback on students' writing?
		Study 3: How do MPA students perceive the writing requirements in their courses? How do MPA students respond to MPA academics' feedback on their writing?
	Phase 2 and Phase 3: What is the impact of an intervention targeting MPA academics' OTLTW practice for L2 MPA students?	**Study 4: (Intervention)** How do MPA academics respond to the Phase 1 individual and cross-case theories of action?
		What insights do MPA academics recommend to improve the ways they integrate writing requirements into their courses and provide feedback on students' writing?
		Study 5: (Post-intervention) What is the impact of the intervention on the ways that MPA academics integrate writing requirements into their courses and provide feedback on students' writing?

The overarching design of the research is summarised in Table 3-3. Following this is a comprehensive explanation of the methods used in the three research phases, with details of the research purpose, data sampling, data collection and data analysis for each of the five studies. Relevant ethical considerations are included.

Table 3-3

Overarching Research Design

Research questions	How can MPA academics improve the OTLTW for L2 MPA students?				
	What is the OTLTW for L2 students in MPA programmes?			What is the impact of an intervention targeting MPA academics' OTLTW practice for L2 MPA students?	
	Phase 1: Existing practice			Phase 2: Intervention	Phase 3: Post-intervention
	Study 1: Document Analysis	**Study 2: Critical Dialogue (Academics)**	**Study 3: Critical Dialogue and Online Questionnaire (Students)**	**Study 4: Intervention (Academics)**	**Study 5: Focus Group (Academics)**
Purpose	Understand the emphasis placed on students' writing skills in MPA programmes as indicated by the documents guiding the programmes.	Investigate the writing requirements that MPA academics integrate into their courses and the feedback MPA academics provide on students' written English.	Investigate MPA students' perceptions of the writing requirements in their courses and their responses to MPA academics' feedback on their writing.	Critique the practice of individual MPA academics by constructively checking the accuracy of the Phase 1 ToAs, revealing further insights and recommending improvements for teaching practice.	Seek evidence of the impact of the intervention by investigating change in MPA academics' practice.
Study questions	What emphasis is placed on students' writing skills in MPA programmes in Aotearoa New Zealand?	How do MPA academics integrate writing requirements into their courses and provide feedback on students' writing? What explains how MPA academics integrate writing requirements into their courses and provide feedback on students' writing?	How do MPA students perceive the writing requirements in their courses? How do MPA students respond to MPA academics' feedback on their writing?	How do MPA academics respond to the Phase 1 individual and cross-case ToAs? What insights do MPA academics recommend to improve the ways they integrate writing requirements into their courses and provide feedback on students' writing?	What is the impact of the intervention on the ways that MPA academics integrate writing requirements into their courses and provide feedback on students' writing?
Sampling	Documentation collected from all New Zealand's universities (8) and their Master of Professional Accounting / Master of Professional Accounting and Finance programmes.	14 academics from 4 universities that offer MPA programmes similar in terms of content, structure, prerequisites, duration of study and credits awarded. These MPAs are pathways for membership with professional accounting bodies: CPA and CA ANZ. These academics teach on high-level MPA courses, either Level 9 courses or Level 8 courses taken near the end of the programme.	Questionnaires: Current MPA students (up to 88) at a New Zealand university convenient to the researcher. Critical dialogue: 8 students who met these criteria : • Volunteered to participate; • L2; • taking at least 1 of the high-level courses identified in Study 2.	MPA academics (4) who met these criteria: • Participated in Study 2; • From a New Zealand university convenient to the researcher; • Scheduled to teach their MPA course within a month of Study 4 taking place.	The MPA (4) academics who participated in Study 4.

	How can MPA academics improve the OTLTW for L2 MPA students?				
Research questions	What is the OTLTW for L2 students in MPA programmes?			What is the impact of an intervention targeting MPA academics' OTLTW practice for L2 MPA students?	
	Phase 1: Existing practice			Phase 2: Intervention	Phase 3: Post-intervention
Data collection	**Document analysis**: • University graduate profiles or university-level strategy documents (8); • MPA programme graduate profiles or programme-level strategy documents (8);	**Critical dialogue** with individual MPA academics. As well as the documents from Study 1, MPA academics were encouraged to share the following in the interview: • The course outline; • Written assessment instructions and grading criteria; • Examples (up to 4) of the academics' feedback on L2 students' writing.	**3a) Two Online questionnaires** seeking students' perceptions of the writing requirements and their responses to feedback provided by MPA academics. **3b) Critical dialogue** with individual students to investigate further their perceptions of the writing requirements and their response to feedback provided by MPA academics.	**Intervention:** Critical dialogue with individual MPA academics using the D-E-E-R approach (Robinson & Lai, 2006, p. 44): *D*escribe the problem of practice; *E*xplain the situation by revealing the Phase 1 individual and cross-case ToAs and checking the accuracy; *E*valuate the cross-case ToA by applying standards of effectiveness, coherence and improvability. *R*ecommend improvements in the ways the MPA academic integrates writing requirements and provides feedback on students' writing.	**Focus Group** with MPA academics. This focus group took place after Study 4 and the subsequent teaching iteration of the 4 academics' MPA courses. The academics shared details of any changes they had made to their OTLTW practice following the intervention.
Data analysis	Identify and quantify text that focuses on students' communication skills. Analyse descriptions of communication skills in the universities' documentation.	Identify constraints, actions and consequences (qualitative thematic analysis using PBM categories). Construct an individual theory of action (ToA) for each of the 14 MPA academics. Summarise the 14 individual ToAs to construct a cross-case ToA for MPA academics.	Draw on students' insights to inform and revise the consequences in the cross-case ToA for MPA academics that was created in Study 2. Use the students' perspectives to provide an evaluative lens during the intervention.	Summarise the changes each of the 4 MPA academics has agreed to consider in the subsequent teaching iteration of their course, regarding the ways they integrate writing requirements and provide feedback on students' writing.	Summarise the reported changes made in the teaching practice of the MPA academics regarding the ways they integrate writing requirements and provide feedback on students' writing, and their perceptions of the effect of these changes. Revise individual and cross-case ToAs to highlight changes in practice.

Phase 1, Study 1: Document Analysis

The data for this study were documentation from eight New Zealand universities and their MPA programmes. The purpose of the document analysis was to investigate the emphasis that is placed on MPA students' writing skills, as indicated by the documents guiding the programmes. The research question for the study was:

- What emphasis is placed on students' writing skills in MPA programmes in Aotearoa New Zealand?

Sampling

To investigate the OTLTW in MPAs across Aotearoa New Zealand, publicly available documentation was included from all eight of the country's universities. All eight universities offer a Master of Professional Accounting or Master of Professional Accounting and Finance Programme, with a professional pathway leading towards chartered accountancy recognition. These programmes are similar in the content and structure of their degrees and, as can be seen in Table 3-4, similar in terms of the number of credits awarded, duration of study, International English Language Testing System (IELTS) prerequisites and professional pathways.

Table 3-4

Comparison of New Zealand MPA Programmes

University and programme	Credits	Duration of study	IELTS prerequisites	Accountancy professional pathway
Auckland University of Technology Master of Professional Accounting (MPA) (Auckland University of Technology, n.d.-b)	240	16 months	IELTS 6.5 (at least 6 in each band)	ACCA, CA ANZ, CIMA CPA
Lincoln University Master of Professional Accounting CPA (CPA) (Lincoln University, n.d.)	180	18 months	IELTS 6.5 (at least 6 in each band)	CPA
Massey University Master of Professional Accountancy and Finance (MPAF) (Massey University, 2019)	240	24 months	IELTS 6.5 (at least 6 in each band)	ACCA, CA ANZ, CIMA CPA
The University of Auckland Master of Professional Accounting (MProfAcctg) (The University of Auckland, 2018)	240	18 months	IELTS 6.5 (at least 6 in each band)	ACCA, CA ANZ, CIMA, CPA
University of Canterbury Master of Professional Accounting (MPA) (University of Canterbury, n.d.-a)	240	15-17 months	IELTS 6.5 (at least 6 in each band)	ACCA, CA ANZ, CPA
University of Otago Master of Professional Accounting (MProfAcct) (University of Otago, n.d.-a)	240	18 months	IELTS 6.5 (at least 6 in each band)	ACCA, CA ANZ, CIMA, CPA
University of Waikato Master of Professional Accounting (MPACCT) (University of Waikato, n.d.-a)	220	14 months	IELTS 6.5 (at least 6 in each band)	ACCA, CA ANZ, CPA
Victoria University of Wellington Master of Professional Accounting (MPA) (Victoria University of Wellington, n.d.-b)	240	16-19 months	IELTS 6.5 (at least 6 in each band)	ACCA, CA ANZ, CPA

Data Collection

The plan was to collect two sets of publicly available documents from all New Zealand universities: the university graduate profiles and the MPA programme graduate profiles. These documents describe the attributes and learning outcomes that graduates from the universities and the MPA programmes should have successfully achieved upon completion of their study. The documents were considered relevant to this study as they potentially provide insight into the importance of graduates acquiring good writing skills.

Whilst it was very easy to find the graduate profiles of some universities and descriptions of their programmes, for others, it proved to be a more difficult task. At the time of research, publicly available university graduate profiles were not available for three institutions, and publicly available programme graduate profiles were not available for four institutions. Where a graduate profile was unavailable, information was collected from a university's strategic purpose statement or learning and teaching documentation.

Data Analysis

The document analysis of graduate and programme profiles, university assurance of learning documentation and programme strategic purpose statements involved searching for indications in the documents about the importance of writing skills. In these high-level documents, a term such as 'communication attributes' is often used to include both oral and written skills. Therefore, relevant sections of text which referred to communication attributes were copied into a table. As well as examining what was stated about desirable communication attributes, the analysis involved exploring both the positioning of these statements in the document in relation to other graduate attributes and the language used to describe them, for example, the adjectives and adverbs used.

Phase 1, Study 2: Critical Dialogue Interviews (Academics)

The aim of Study 2 was to investigate the existing practice of MPA academics and explore the writing opportunities and writing feedback that they provide to L2 students in their courses. Two research questions underpinned this study:

- How do MPA academics integrate writing requirements into their courses and provide feedback on students' writing?

- What explains how MPA academics integrate writing requirements into their courses and provide feedback on students' writing?

Sampling

Requests to invite academics to participate in this project were sent to the deans of seven of the eight New Zealand universities identified in Study 1. One university, Lincoln, was not invited to participate because its MPA programme is somewhat different to the other seven programmes. Lincoln's programme is a fully integrated CPA course that is only delivered online and is a 180-credit programme[11] compared with the other universities' 220/240-credit programmes. Five of the seven deans agreed that their MPA academics could be invited to participate. (See Appendices B and C for examples of the consent form and participant information sheet that were sent to the deans.)

Once the five deans had agreed that their faculty could be invited to participate, the sampling process involved selecting which MPA faculty to invite. Comparable courses across the five MPA programmes were identified, and the academics who teach on these courses were invited to participate. A criterion sampling scheme, which involves "choosing settings, groups, and/or individuals because they represent one or more criteria" (Collins et al., 2007, p. 272), was used

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[11] One credit is equivalent to ten learning hours. Typically, students would take two years to complete a 240-credit programme (NZQA, 2017).

with two specified criteria for the MPA courses taught by the invited participants. Firstly, to be invited to participate, MPA academics had to teach on an accounting course with CA ANZ[12] accreditation. The five MPA programmes require students to take between 11 and 18 courses, but not all of these courses are accounting courses. For example, in one programme, all MPA students must take four generic professional development courses in their first year of study. Additionally, the accounting course had to be considered to be high-level. Investigating a low-level course may have revealed very little OTLTW because, as an MPA academic participating in the research project explained, preliminary accounting courses may be "predominantly number crunching" and require little writing from students.

Initially, to identify high-level courses, the New Zealand Qualification Framework (NZQF) was used. The NZQF describes ten levels separated by the complexity of learning needed for a qualification. A certificate course that requires students to demonstrate basic skills and knowledge would be at NZQF level 1, whereas a doctoral degree would be at NZQF level 10 (NZQA, n.d.-c). It is a requirement of the New Zealand Qualifications Authority (NZQA) that a master's degree comprises a minimum of 40 credits at level 9, with the remainder at level 8 (NZQA, n.d.-a). The level 9 skills are described in Table 3-5.

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[12] As Table 3-4 illustrates, MPAs in New Zealand offer professional pathways to several different professional bodies. CA ANZ accredited courses were chosen as a research selection criterion because, according to one university's programme director, CA ANZ is the most important professional body in New Zealand (personal communication, January 17, 2018). An Auckland recruiting agency agrees with this, claiming that accountants with CA ANZ membership "are better prepared to handle the more complex accounting issues" (Robert Half, 2018).

Table 3-5

New Zealand Qualification Framework (NZQF) Level 9 Skills

Learning attribute	NZQF Level 9 descriptors
Knowledge	Highly specialised knowledge, some of which is at the forefront of knowledge and a critical awareness of issues in a field of study or practice
Skills	Develop and apply new skills and techniques to existing or emerging problems
	Mastery of the field of study of practice to an advanced level
Application	Independent application of highly specialised knowledge and skills within a discipline or professional practice
	Some responsibility for leadership within the profession or discipline

Note. Adapted from *Understanding New Zealand Qualifications*, by NZQA n.d.-b.

Although the descriptors in Table 3-5 do not specifically mention writing skills, students at this level should be able to conduct independent research. According to a senior learning designer at the University of Auckland, MPA students on level 9 courses are expected to produce substantial pieces of writing to report on their research (personal communication, January 31, 2018). For this reason, the original plan was to invite only those academics who taught on level 9 courses in the five MPA programmes. However, identifying level 9 courses proved challenging, as typically, information about the level of courses was unclear on universities' websites, not easily accessible from NZQA and many of the MPA faculty and staff who were contacted found it difficult to explain the levels of the different courses. For example, one programme director wrote that "it is very hard to provide a simple answer to your question whether papers covered can be categorised under level 8 or level 9 of the NZQF" (personal communication, July 23, 2018).

The problems with identifying level 9 courses across the five MPA programmes meant that other comparable courses needed to be selected so that a greater number of MPA academics could be invited to participate in the research project. As it was assumed writing

skills are scaffolded over an MPA, with the expectation that students will be required to produce longer pieces of higher-quality writing later in the programme, academics who taught on level 8 courses taken in the latter part of the degree were also invited. Two such courses offered by all five universities were selected, but the names of these courses are not reported here to maintain the confidentiality of participants. Both of these courses are taken in the last few months of an MPA and have content that would suggest the inclusion of a significant writing component would be appropriate.

In summary, 28 academics who taught on high-level MPA courses from five universities were invited to participate in this study. As current teachers on MPA programmes, these participants had the potential to "provide compelling insights" into the research questions (Collins et al., 2007, p. 272) and offer critical insights into the problem of practice and theory of action. A total of 14 academics from four universities agreed to participate in an individual critical dialogue interview, lasting no longer than two hours. (See Appendices D, E and F for examples of the invitation, participant information sheet and consent form that were sent to these academics.) The sampling process is summarised in Figure 3-1.

Figure 3-1

Summary of the Sampling Process for Phase 1, Study 2
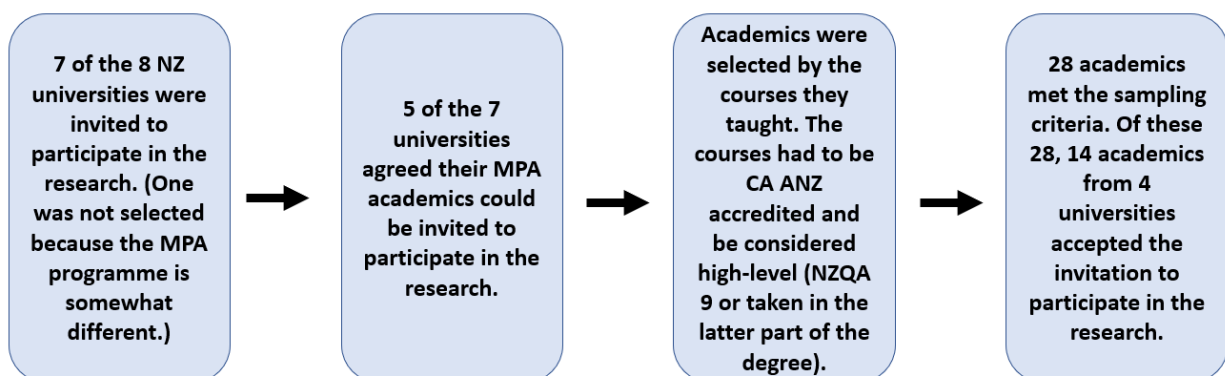
Data Collection

The data for this study were collected through individual, critical dialogue interviews with MPA academics from New Zealand Universities. PBM data collection involves seeking reasons for specific practices and these interviews were designed to explore the views of MPA academics, as questioning academics who have experienced issues that affect accounting practitioners can generate insight (Nie et al., 2013). The intention was for the 90-minute, critical dialogue interviews to encourage "open, non-coercive dialogue" that was simultaneously critical and collaborative (Robinson, 1989, p. 176). The goal was for the researcher to discover implicit theories of action (Saunders & Gowing, 1999) by revealing accounts of practice, with questions designed to explore the actions, constraints and consequences regarding the writing requirements that MPA academics integrate into their courses and the feedback they provide on students' writing.

Interview Protocol

As PBM underpinned the whole research process, an initial step in designing the interview protocol (Table 3-7) was to create a theory of action for university accounting academics regarding the OTLTW, based on the analysis of existing literature in the field. The idea was to gain an insight into the existing practice of accounting academics described in the literature, as understanding what maintains this practice can reveal what might be involved in changing practice (Robinson, 2018). The literature revealed typical actions of accounting academics relating to their approaches for integrating writing requirements and providing feedback on students' writing in their undergraduate or post-graduate courses. Possible sets of constraints explaining these actions and possible consequences of the actions were also explored through the literature. These three components of PBM, actions, constraints and consequences, enabled the literature-derived theory of action to be constructed, and the PBM

components of the tripartite structure could then be used to create discussion prompts for the interview protocol.

The literature-derived theory of action is introduced in Table 3-6, followed by details of how this helped to shape the design of the interview protocol. Appendix A includes examples of the sources that were drawn on to create the literature-derived theory of action.

Table 3-6

Literature-Derived Theory of Action

Practical problem	What is the OTLTW in university accounting courses?
Constraint set	A standard of written English ability is required by the graduate profile and the professional accounting bodies *but* Some accounting academics believe the focus of their course is numerical/to develop technical skills, so it is not suited to writing *and* Some accounting academics believe accounting content must have pedagogical priority, and this means there is not enough time to focus on writing and assess written assignments effectively *and* Some accounting academics do not believe students' writing skills development is their responsibility *and* Some accounting academics lack skill/confidence in integrating writing into their courses *and* Some accounting academics lack skill/confidence in assessing writing.
Actions	Some accounting academics integrate few/no writing requirements into their courses *and/or* Some accounting academics provide little/no feedback on students' writing.
Consequences	Some students put effort into assessment-driven consequences rather than writing quality *and* Some students pass courses without having improved writing skills *and* Some students pass courses without demonstrating the ability to produce quality writing *and* Some students do not realise the importance of developing their writing skills.

The review of the literature in Chapter 2 suggests that accounting academics may focus their attention on the goals immediate to the particular course they teach with less explicit attention given to the competencies and skills outlined in their university's graduate profile and required by the profession. Students may well pass courses, and perhaps a degree programme, without being required to develop their writing skills or understanding how important these skills are. Accounting academics rarely require students to write in class and frequently set assessments with no written component or limited writing, such as bullet-point lists. Typically, the academics do not provide feedback on the quality of the students' writing. Numerical competencies may be the sole assessment focus of an accounting assessment, meaning there is little motivation for students to work on their language skills and effort is probably put into assessment-driven consequences rather than writing quality. With accounting and numerical skills to teach, academics may believe that there is not sufficient time for them to provide feedback on writing and develop students' writing skills and that this is not their responsibility. It is also not uncommon for accounting academics to express uncertainty about how to integrate writing into their courses, and those who do may lack the skill or confidence to assess the writing.

The literature-derived theory of action, which can be seen in Table 3-6, was the basis for creating the interview protocol that was used in the series of in-depth interviews with MPA academics. The final interview protocol was designed in two stages:

Stage One of the Interview. The aim of the first stage of the critical dialogue interviews was to elicit aspects of the academics' practice by exploring what writing they require their students to do during the course, especially in assignments, and any approaches that the academics might take to giving feedback on writing. The literature-derived theory of action was used to create prompts for this first stage of the interview protocol. For example, the importance of accounting students being able to write well was a common theme in the

literature review and is an important constraint in the literature-derived theory of action. It was, therefore, included in the interview protocol as a theme to explore in the critical dialogue interviews with MPA academics.

The first stage of the interview protocol was designed as a guide for the researcher so that she could lead the conversation back and forth across the PBM categories of constraints, actions and consequences. Table 3-7 presents the topics that were discussed in the interview. For example, interviewees' actions were explored when they were asked to describe how writing is integrated into course assignments, with course assessment documentation providing further evidence. Constraints were investigated when the interviewees were questioned about the reasons writing is integrated into their assignments in this manner, and consequences were discovered when the interviewees were invited to share evidence of improved student writing skills both after the course and upon completion of the MPA programme.

During this first stage of the interview, graduate profiles, professional accounting bodies' language standards and the MPA programme schedule were used as discussion prompts. Additionally, the academics were encouraged to share course outlines, course assessment instructions, course assessment criteria and examples of students' writing with the academics' feedback. All these documents were considered relevant in revealing the place of writing in the selected MPA courses and are highlighted in Table 3-7 by the use of italics. The parts in these documents that emphasise writing skills were referred to when an academic expressed their views about the OTLTW in the course and the programme.

Table 3-7

Interview Protocol (Academics) Stage One: Topics for Discussion

Constraints	Actions	Consequences
Context Course context in MPA *(see programme schedule)*	**Place of writing in your course** Writing demands of course OTLTW in course Course documentation regarding writing *(see course outline)*	**Students' Perceptions** Students' perception of importance of writing Students' perceptions of their writing skills
Importance of writing skills at university: *See University and Programme graduate profiles* at work: *See professional accounting bodies' language requirements*	**Communication of Importance** Communicating importance of writing to students Ways this is done	
Importance of integrating writing in MPA **Value** of integrating writing and providing feedback on writing	**Integration of writing in assignments** *(See assignment guidelines)* Amount Type Quantity Summative/ Formative Impact on grades *(See assignment rubrics)*	**Impact of approach** Intended/unintended To your approach to integrating writing To your approach to providing feedback on writing Students' responses to your approach L2 students' v. L1 students
Standard of students' writing MPA entry In/after your course MPA exit Students' improvement in writing Students passing courses without writing accomplishment Writing standards expected at level 8 course and level 9 courses	**Feedback on writing** Feedback approach and reasons Feedback content Feedback quantity *(See students' writing/feedback samples)* Opinion on students' writing in samples Reasons behind your feedback Typicality of your feedback	**Short-term/long-term impact** In relation to your **own goal**s re. writing In relation to **graduate profile** goals re. writing Students' development of writing skills Standard of students' writing at graduation
Role/responsibility to develop writing		
Suitability of your course (all courses) to developing writing **Ease/challenges** of integrating writing **Own skill/confidence** in integrating writing	**Approach to students with writing weaknesses** Discuss concerns with student Discuss concerns with colleagues	
Importance of feedback on writing **Own skill/confidence** feedback on writing **Ease/challenges** of providing feedback on writing		
Time/Space in course to integrate writing and provide feedback on writing		

The first stage of the critical dialogue interview encompassed a further activity designed to obtain descriptions of the practices that academics use to provide feedback on L2 writing. Before the interview, the MPA academics were encouraged to bring four examples of their L2 students' writing with the feedback that they had provided for the students. PBM distinguishes between espoused constraints, "the constraints that subjects believe to have informed their problem-solving," and constraints-in-use, "the constraints that actually inform their practice" (Robinson & Lai, 1999, p. 200). Using authentic samples of writing and the academics' own feedback was an attempt to ensure constraints-in-use were revealed, rather than only espoused constraints. The academics were invited to describe how the writing was evaluated in each assignment and what feedback was given to the students. Further probing investigated why feedback was given in this way and whether this feedback could be considered a typical practice of the academic.

Stage Two of the Interview. The second stage of the critical dialogue interview was designed as a checkpoint to confirm the researcher's understanding of each academic's practice and to ensure that the key themes highlighted by the literature review had been discussed. In this stage, the interviewee was provided with a set of ten cards that displayed possible constraints suggested in the literature review to explain the place of writing in an MPA degree. The cards were all written as positive statements:

- It is **important for** MPA students to have **strong writing skills**.

- I have a responsibility to help students **improve their writing skills**.

- It is important that my course helps students develop the communication attributes outlined in the **programme and university graduate profiles**.

- It is important that my course helps students meet the writing standards required by the **accounting profession / professional accounting bodies**.

- My **course content** lends itself to a **significant writing component**.

- In my course, it is far more important that students have **conceptual understanding and strong calculative and interpretive skills** than **strong writing skills.**

- I have enough **time in my course** to cover both accounting content and writing development.

- I have the **skills and confidence to set assignments** that have a significant writing component.

- I have the **skills and confidence to evaluate** the standard of students' writing.

- I have the **skills and confidence to provide effective feedback** on the standard of students' writing.

The academics were instructed to sort these cards into two columns to show if they agreed or disagreed with each proposed constraint. If a card introduced a theme that had not been covered in detail during the first stage of the interview, the academics were encouraged to develop their answers. The interviewees were provided with additional blank cards and invited to add any further constraints that they felt influenced their own approach to writing in their course. Finally, as constraints operate in sets, with some constraints given more weight than others, the academics were also asked which of the constraints have the greatest influence on their OTLTW practice. To focus the discussion on important drivers for their approach, the academics then rearranged the cards into three columns to show high influence, medium influence and low influence. Photographs were taken during the card activities to capture the academics' responses.

Procedure

Before any interviews were conducted, extensive researcher training and piloting of the interview protocol took place.

Researcher Training. It can be difficult to talk about issues affecting the quality of teaching and learning (Le Fevre, 2014; Le Fevre et al., 2015; Robinson & Le Fevre, 2011), and the problem at the heart of this research project, the concern that many MPA students graduate with weak writing skills, is potentially a sensitive one. The two universities that declined the invitation to participate in the research expressed concerns about their academics participating in conversations about their teaching practice and the effect this practice might have on student learning.

To ensure the effectiveness of the interviews in this project, the researcher needed to be confident in her ability to build trust whilst tackling a tough issue. For this reason, she enrolled in two Open-to-Learning (OTL™) advanced courses at the University of Auckland's Centre for Educational Leadership. These courses were facilitated by Distinguished Professor Robinson. Robinson, a past student of Chris Argyris and Donald Schön, drew on their theory of action concepts to develop the model of OTL™ conversations (Centre for Educational Leadership, n.d.). OTL™ conversations are designed for practitioners, but they provide important skills central to the more research-oriented critical dialogue approach. Renaming "critical dialogue" as a learning conversation stresses the collaboration and mutual learning that takes place in this type of interaction (Saunders & Gowing, 1999). Figure 3-2 shows the essential components of an OTL™ conversation:

Figure 3-2

Behaviours and Values Necessary for an OTL™ Conversation
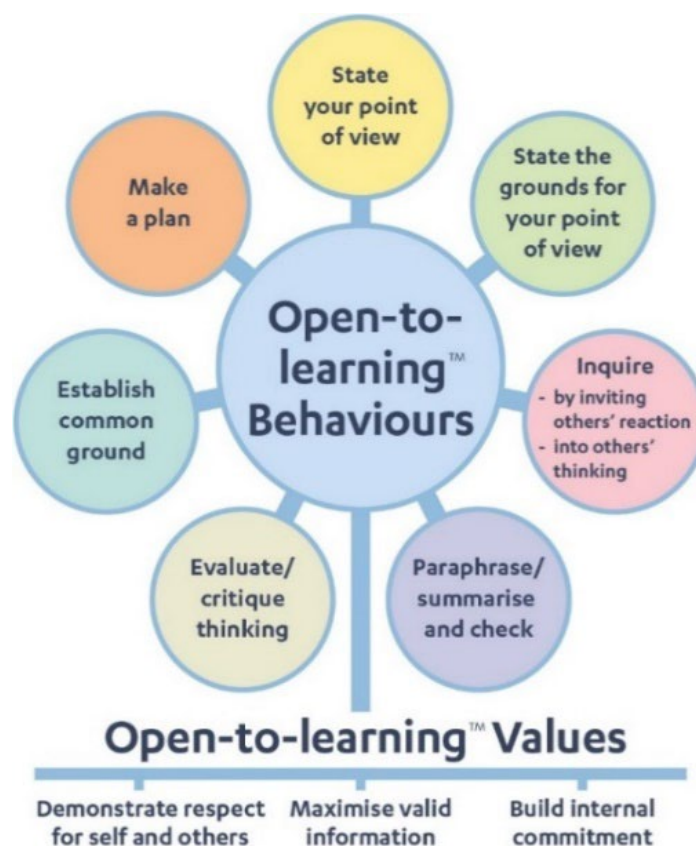
Reprinted from *Open-to-learning Leadership™*, by the Centre for Educational Leadership, n.d.

Piloting. As well as the OTL™ training and practice, the interview protocol involved intensive piloting with three academics from the MPA programme who teach on courses that did not meet the sampling criteria for this research project. The pilot interviewees were asked to reflect on their experience of participating in full mock interviews. All three said that the duration of the interview, typically just over an hour, seemed appropriate and felt they had a good understanding of the purpose of the interview and that they were able to express their opinions freely. However, the pilot interviews revealed that the initial interview protocol still needed significant revisions. Initially, the first stage of the pilot interview protocol looked very different from the final version seen previously in Table 3-7. The questions were originally written out in a list under the headings. For example, here are some of the questions used in the first pilot interview to seek information about the academics' teaching practice:

- Do you expect a certain standard of writing? Please explain. How well do the students typically manage to meet your expectations?

- Do you do anything if/when you see L2 students with obvious writing weaknesses? Do you let them know about their writing issues? How do you do this?

- Please think about your summative assessments. What factors lead you to assign a grade? Does the standard of writing affect the grade a student receives in your assessments?

In the very first pilot interview, it soon became apparent that this manuscript of wordy questions was ineffective. As the researcher had to follow the order of the linear list, there was often a lack of logic in the direction the discussion was forced to take. Using the literature-derived theory of action as a guide to redesign the prompts into three columns on a single page (as illustrated in Table 3-7) meant that it was far easier for the discussion to flow logically back and forth across the different PBM categories.

Another issue was that the early versions of the interview protocol had prompts such as this:

There is lots of evidence that many L2 students arrive with weak writing skills but need to have strong writing when they leave (Grad profile, CA ANZ, CPA, etc.). I would like to hear your ideas about how this gap can be closed during an MPA programme.

The problem with questions such as this was that the interviewee ended up talking about what they felt *ought* to happen rather than describing what they *did,* resulting in lots of information about espoused theories but little about what people actually were doing. Revisions resulted in the removal of detailed prompts and questions and the interview protocol was redesigned as a single-paged template with reminders about the topics to be probed, for

example, "feedback approach." This broader agenda allowed the researcher to elicit the interviewee's accounts of their actions and to probe for details and examples of the associated constraints and consequences of these actions.

Conducting the Interviews. The interviews were conducted in a quiet, private room. The researcher gained permission to record the interview and ensured that the interviewee had read the participant information sheet (Appendix E), signed the consent form (Appendix F), and had the opportunity to ask any questions. The purpose of the interview was clarified and the researcher briefly outlined the two stages of the interview. The academic was reassured that the goal of the interview was to understand a rich and accurate picture of practice and that there were no right or wrong answers. Throughout the conversation, with the advantages of critical dialogue firmly in mind, efforts were made to facilitate an open discussion and test the researcher's assumptions by constantly revealing and checking those assumptions. The interview recordings were transcribed by a professional transcriber. Interviewees were sent a copy of their transcript so that they had the opportunity to check these and suggest revisions if they believed there were inaccuracies or wished information to be withdrawn.

Data Analysis

Transcripts were typically returned within a week of the interview and the researcher listened carefully to the recorded conversations and checked these against the written transcripts for several reasons. The first task undertaken was to verify the accuracy of the transcripts to increase the trustworthiness of the written documents and discrepancies between what was recorded orally and in writing were identified and corrected (Patton, 2015; Poland, 2002; Tilley & Powick, 2002). Mostly, corrections tended to involve misheard words and acronyms. For instance, the term "MPA" was often erroneously transcribed as "NPA." Secondly, the process of checking the transcripts also allowed the opportunity for any identifying information to be censored, such as the use of interviewees' or students' names.

Additionally, listening to the recordings and reading the transcripts allowed the researcher to become familiar with the data prior to coding (Patton, 2015) because, although a transcriber was employed for pragmatic reasons, there is a concern that it can create distance between a researcher and her data (Mann, 2016). Braun and Clarke (2006) emphasised the importance of checking the transcripts with the recordings, stating, "it is vital to immerse yourself in the data to the extent you are familiar with the depth and breadth of the content" (p. 283) and suggest repeated reading and active searching for patterns. Therefore, when checking the transcripts against the recordings, the researcher started to make preliminary notes about the practice of the academic that was emerging from the data.

After the written transcripts had been checked and altered if necessary, they were uploaded to NVivo (Version 12), a software program used for qualitative research. Other data made available during the interviews were also uploaded, including all 14 academics' course outlines and assessment guidelines. If academics had also shared samples of their students' writing, examples of feedback provided on students' writing, or assessment rubrics, these were also uploaded. The NVivo software was then used to assist with the coding and thematic analysis process.

The research used theory of action analysis that had both deductive and inductive aspects. The first general sweep of each transcript was deductive and theory-driven because the PBM categories were kept firmly in mind whilst looking for general categories of constraints, actions and consequences. Braun and Clarke (2006) advised researchers to begin the coding process by looking for meaningful data, and any interesting data that seemed to fit the PBM themes were highlighted. However, the process of coding very quickly became inductive as the data started to reveal the PBM categories of each interviewee. For example, the espoused actions of one academic emerged from the data with the remark, "but when their English actually renders, and sometimes this happens, when their English actually renders the

answer nonsensical, at that point, I have to mark it wrong." This section of the transcript was coded in NVivo under a new node named "deducting marks for weak writing." This node was then applied when further evidence of the action of "deducting marks for weak writing" became apparent later in the same transcript or one of the other 13 transcripts. This process was applied each time a transcript revealed evidence of a constraint, consequence, action or important background information about the academic and the course. Once the 14 transcripts had been coded, any additional supplementary documentation provided for the interviews was coded in the same manner.

As more transcripts were coded, the number of nodes started to increase rapidly, so NVivo folders were created to organise these. There were four main folders, labelled as Background, Constraints, Actions and Consequences. The Background folder included significant details about the academics' or students' backgrounds and information about the courses and their assessments. During the coding process, numerous constraints became apparent, and these were categorised into four sub-folders to identify different types of constraints: academics' beliefs, capabilities, goals, and regulations. The Actions folder was also organised into sub-folders to reflect five different categories of actions. Sub-folders were not created for Consequences. This was partly because the consequences reported by academics tended to be quite varied and partly because Phase 1, Study 3 was designed to investigate students' perceived consequences of academics' actions and provide further data for this category.

Figure 3-3 shows how the coding nodes were organised in NVivo.

Figure 3-3

Organisation of the Coding Nodes Used in NVivo
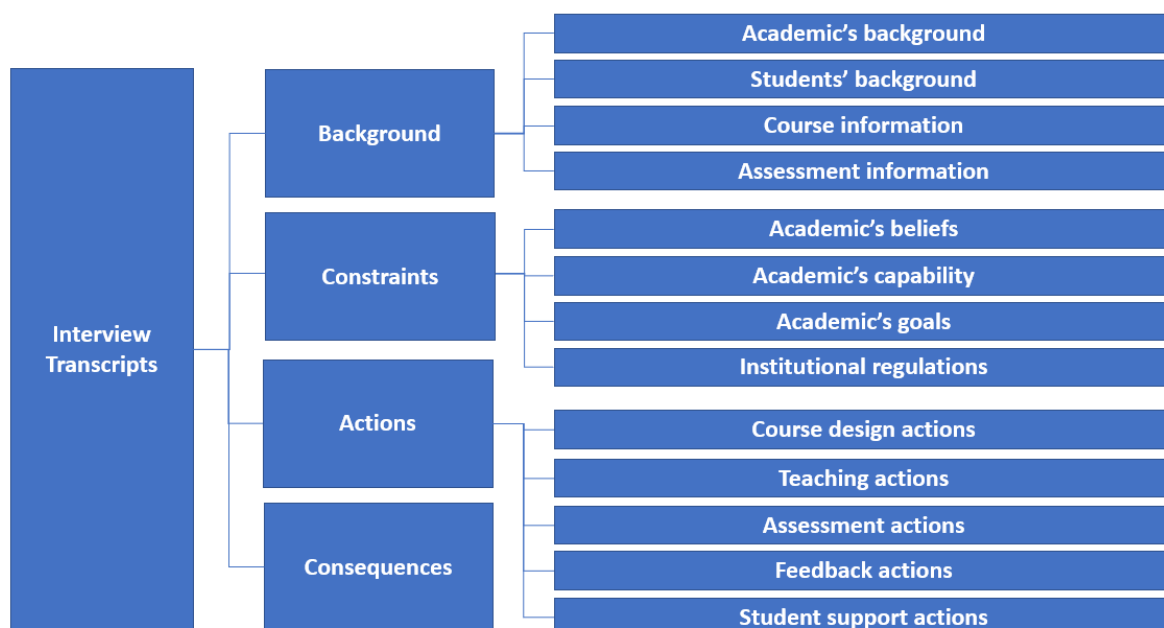
After an interviewee's transcript and documentation had been coded, the next task was to create an individual theory of action for the practice of each academic using the coding to identify the constraints, actions and consequences of that academic's practice. There were three iterations of each of these individual theories of actions. The first iteration comprised a full set of quotations, the second iteration included a single compelling quotation, and the third iteration did not include any quotations.

Individual Theory of Action (Iteration 1)

The first theory of action created for each academic included all evidence from the data and resulted in a very large, very complex theory of action, typically ten pages long. Figure 3-4 illustrates a small section of one of these theories of action, showing the level of detail included at this stage. Verbatim quotes from the academic are displayed in purple font and extracts from supplementary documentation (in this example, assessment details for a task that was completed in class time) in blue font.

Figure 3-4

Extract From an Individual Theory of Action (Iteration 1)

Constraints	Actions	Consequences
Academic believes both strong writing and speaking skills are important and need to be developed during the MPA. So because accounting is changing so much as a profession, basically the computers will do all the numbers for you. So unless you've got the communication, you are basically not going to succeed So that interpretation, communication piece is almost becoming more important. Okay, you know, you need to know the fundamental numbers I think they need to be able to do both, cos they'll be interacting with clients, they need to be able to talk and to present, and to do that. And written, yes, I mean they will have to write audit reports and those kind of things, so That could come later? No, I think it needs to come now. Cos I think, it's not just about the writing, it's about the writing helps us to assess the skills that they've got	**Does not require much writing in class time and students are often asked to speak rather than write.** it is still a little bit traditional lecture format. I mean, I do get them to do things, but I would be more likely to get them to discuss something, or to do a quick calculation than I would get them to write. it's predominantly talking. Occasionally I will get them to write down a written part, mainly linking to the other assessments. **Task:** *Your presentation can take any form, but should last no longer than 20 minutes, after which there will be 10 minutes for class discussion with the class that should be facilitated by you. Groups who are not presenting will need to be prepared to participate in a discussion, and may be asked questions by the presentation group.*	**Students have limited opportunity to write in class.** I have to say the majority of the writing is probably in assignments and tests, although there is, so in the lecture obviously they don't do much writing –

As the theories of action started to take shape, the logic connecting the constraints, actions and consequences had to be carefully checked. For instance, in the example above, the academic said students were asked to speak during class time but rarely required to write; the class assessment task supports this claim. A logical belief that drives this action is that although the academic believes writing skills are important, the academic also values students' speaking skills. A logical consequence of requiring students to speak rather than write in class time is that they have little opportunity to practise their writing.

Individual Theory of Action (Iteration Two)

After the detailed and lengthy theories of action from Iteration One had been systematically completed, one-page summary versions were constructed. These included one compelling direct quote and/or documentary evidence to support each summary claim. Thus, the example in Figure 3-4 became the example shown in Figure 3-5.

Figure 3-5

Extract From an Individual Theory of Action (Iteration Two)

| Academic believes strong speaking skills are also important: I think they need to be able to do both, cos they'll be interacting with clients, they need to be able to talk and to present, and to do that. | Does not require much writing in class time: I have to say the majority of the writing is probably in assignments and tests…I mean, I do get them to do things, but I would be more likely to get them to discuss something, or to do a quick calculation than I would get them to write…it's predominantly talking. Task: Your presentation can take any form, but should last no longer than 20 minutes | Students have limited opportunity to write in class: I have to say the majority of the writing is probably in assignments and tests, although there is, so in the lecture obviously they don't do much writing. |

A complete example of an Iteration 2 theory of action can be seen in Appendix G.

Individual Theory of Action (Iteration Three)

During the third iteration, the quotes and documentary evidence were removed from the theory of actions. At this stage, the 14 individual theories of action were considered as a set, and an attempt was made to create consistency in the structure and wording across the 14 theories of action. In the early iterations, each academic's spoken words had been used to create the individual theories of action, so there were slight differences in the wording of the PBM categories. Compare, for instance, the wording of a common constraint in three separate individual theories of action:

- Academic believes strong writing (and speaking) skills are (increasingly) important and need to be developed during the MPA

- Academic believes strong writing skills are important for some accounting jobs, less so for others

- Academic believes both strong writing (and speaking skills) are important.

In this third and final iteration, the wording was made consistent across all the individual theories of action. Thus, this constraint was rewritten on the three individual theories of action as:

- Academic believes strong writing skills are important

Appendix H illustrates a full example of an Iteration 3 individual theory of action.

Cross-Case Theory of Action

The final stage of this study involved cross-case analysis, "a research method that can mobilize knowledge from individual case studies" (Khan & VanWynsberghe, 2008, Abstract), as the 14 individual theories of actions were summarised into a theory of action that was shared by all the academics. For this part of the process, a spreadsheet program, Excel, was used. Three individual Excel sheets were created to list constraints, actions and consequences that had been identified in one or more of the 14 critical dialogue interviews or supporting documentation. The number **1** was used to indicate the presence of evidence, either from the interview discussion (labelled 'Disc') or from the documents (labelled 'Docs'); if there was no evidence, the cell was left blank. The example in Figure 3-6 shows part of the Excel sheet for five actions from the interviews with the first two academics. If evidence was present from the interview discussion and/or the documents, this was indicated by a **1** in the summary ("Sum") column; no evidence was indicated by **0**.

Figure 3-6

An Example Showing the Presence of Five Actions for Participants 1 and 2

	A	B	C	D	E	F	G
1	Action	1 Disc	1 Docs	1 Sum	2 Disc	2 Docs	2 Sum
2	acts when sees a student with weak writing skills	1		1			0
3	advises colleagues to embed writing			0			0
4	aligns with other courses			0			0
5	assesses writing in tests			0			0
6	creates real-world/prof. assignments	1	1	1	1	1	1

When all the data had been entered in this way for the 14 academics, Excel was used to sort the data to discover common constraints, actions and consequences shared by academics. The constraints, actions and consequences shared by at least half of the MPA academic interviewees were summarised into a new cross-case theory of action. (This can be seen in Table 4-2 in Chapter 4.)

Ethical Considerations

The ethical complexities of researching in one's own professional context must be acknowledged (McNamee, 2001). A significant ethical consideration was the fact that several of the invited participants were colleagues of the researcher, and it was necessary to be aware of possible conflicts of interest arising because of this. Involving colleagues in research seems to be a common concern and many researchers "cannot see how they can maintain good relationships and be true to their research goals" (Robinson & Lai, 2006, p. 47). To create distance, the researcher made the decision to take a year's leave from work, becoming a full-time doctoral student during the data collection stage. It was made clear to the interviewees that the researcher was not acting as an employee of the Business School but as an independent researcher (please see Appendix E for the participant information sheet). However, it was still important that the participants did not feel coerced into accepting the research invitation, as there was a risk that they might have felt obliged to accept the invitation because they had a previous working relationship with the researcher (Reid et al., 2018). For this reason, the invitation was not sent by the researcher but instead by members of her team. (Please see Appendix D for the invitation that was emailed.)

A further ethical consideration was that interviewees were being asked to discuss their teaching practice, which is possibly a sensitive topic because it has the potential to pose a threat and create harm (Elmir et al., 2011; Lee & Renzetti, 1990). Therefore, interviewees had to be reassured that the dean of the business school had agreed their participation, or non-participation, would have no effect on their employment, that data would be stored securely and that every effort would be made to keep identities confidential. To further decrease risk to the participants (Tilley & Powick, 2002), the professional transcriber who was employed signed a confidentiality agreement.

As a measure to protect the confidentiality of participants' identities, pseudonyms were used instead of real names. Initially, the participants were named Academic 1, Academic 2 etc. and the student participants Student A, Student B etc. However, such labelling has been accused of being "unnecessarily distancing" (Allen & Wiles, 2016, p. 154), reflecting "at best thoughtlessness on the part of the researcher and at worse an abuse of power" (Lahman et al., 2015, p. 449). Additionally, supervisory feedback on an early draft suggested that using such alphanumeric coding affected the readability of the thesis. Therefore, a decision was made to provide pseudonyms for all academics and students who participated in the research.

Allen and Wiles (2016) strongly recommended that researchers engage with their participants over how pseudonyms are chosen but as the decision to use pseudonyms was made some time after the data had been collected, this was not possible. The researcher had to select the names herself. Although Hurst (2008, p. 345) warned that "anglicizing a person's ethnically identifiable name…can become a serious misrepresentation" and lead to the "loss of a name's cultural context," names reflecting individual participant's culture or gender were deliberately not chosen because the participants had been assured that they would not be recognisable in the research. Several participants needed verbal reassurance that no real names would be used. One student explained, "because professor teaching us, we have some special feeling with professor and we don't want, like, bit of humiliate him in front of other people."

The researcher, therefore, turned to her love of English literature to name her participants. The fourteen academics were randomly assigned a character's name from Jane Austen's novels and the eight students a name from Charles Dickens's work. The pseudonyms do not necessarily reflect a participant's gender and the pronouns "their" and "they" are used throughout the research instead of "hers/his" or "she/he." For the remainder of this thesis, these Austenian pseudonyms will be used for the 14 academic participants: Anne, Bingley,

Brandon, Catherine, Darcy, Edmund, Elinor, Elizabeth, Emma, Fanny, Knightley, Marianne, Wickham, Willoughby.

Phase 1, Study 3a: Online Questionnaires

The final studies (3a and 3b) in Phase 1 investigated the students' perceptions of the writing requirements in their courses and of the usefulness of MPA academics' feedback on their writing. The purpose of these studies was to elaborate on the cross-case theory of action for MPA academics based on insights from MPA students and provide an evaluative lens for the intervention conversations.

There were two components to this study, the first being two online questionnaires (Study 3a). The first questionnaire sought information about students' general perceptions of writing and feedback and also, basic demographical information about the participants such as gender, age and first language. The second questionnaire investigated the students' perceptions of the writing required and feedback provided on specific MPA courses.

Sampling

The deans of five New Zealand university business schools had granted permission for student research participants to be invited from their MPA programmes. For this study, convenience sampling was used to select one of these universities that was easily accessible to the researcher (Sedgwick, 2013). After permission had been gained from this university, all current MPA students who were studying, or had studied, any of the high-level accounting courses identified in Phase 1, Study 2 were invited to complete two online questionnaires. The accessible population was 88 students, 62 of whom participated. A total of 56 of the 62 students provided demographical information, which can be seen in Table 3-8.

Table 3-8

Sampling Table for the Online Student Questionnaires

Variable	Category	Response information $N=56$
Gender	Female	40
	Male	15
	Gender diverse	1
Age	18-20	1
	21-25	35
	26-30	3
	31-35	4
Visa status	Citizen/Permanent resident	5
	Student visa	51
First Language	Chinese	47
	English	1
	Hindi	1
	Indonesian	2
	Korean	2
	Vietnamese	2
	Thai	1
Time in Aotearoa New Zealand	Less than 1 year	5
	1-2 years	46
	2-3 years	3
	3-4 years	0
	4-5 years	0
	More than 5 years	2

Table 3-8 shows that a typical questionnaire participant was a Chinese female MPA student in her early twenties, who had been in Aotearoa New Zealand between one and two years on a student visa.

In the second questionnaire, students responded to items about the teaching practice of seven individual courses. All of these courses had been taught by accounting academics who had participated in Study 2, the critical dialogue interviews, and who would potentially be involved in Study 4, the intervention. Four of these academics subsequently participated in

Study 4. To preserve confidentiality, the courses are not named here, but Table 3-9 shows the number of students who responded to items about the different courses and whether any of the course lecturers were later involved in the intervention study.

Table 3-9

Responses to Questionnaire Two

	Course						
	A	B	C	D	E	F	G
Number of responses	20	19	19	19	54	25	29
Academic participated in the intervention	No	No	Yes	Yes	Yes	Yes	Yes

Data Collection

The online questionnaires, which consisted of both closed and open-ended items, aimed to explore students' perceptions of writing and their responses to the writing requirements and feedback provided by MPA academics.

Instruments

The questionnaire instruments were designed to allow further insights into the cross-case theory of action constructed for MPA academics after Study 2. Table 3-10 shows the dimensions that were used as a framework to create the instruments.

Table 3-10

Framework Used to Develop the Study 3a Questionnaire Instruments

Dimension	Information required
Importance of English writing skills:	during the MPA in the future for accountants
Ability to write in English:	at the start of the MPA currently improvement over the MPA
Responsibility for improving English writing skills:	student's course lecturers' others'
Development of English writing skills:	amount of effort made by student things student does things lecturers do things student would like lecturers to do
Language feedback preferences: *(what they want)*	desire for language feedback and on which aspects preference for face/face or written preference for electronic or handwritten
Response to language feedback *(what they do with it)*	consideration of language feedback use of feedback to make changes follow up of language feedback not understood usefulness of feedback
Place of writing in specific courses:	amount of writing required possibility of passing course with weak writing importance of writing stressed by lecturer effect of writing quality on grades time spent teaching writing examples of good writing shared own writing improvement over course
Language feedback experience on specific courses: *(what they get)*	individual verbal feedback individual written feedback generic, group feedback rubric understandable feedback useful feedback
Demographics	degree specialisation degree choice reason gender age visa status first language time spent in NZ career plan country would like to work in

The opening instructions of the instruments explained the purpose of the study and provided full details about participating in the research. There was a link to the participant information sheet, which can be seen in Appendix I. The estimated time to complete both questionnaires was 10-12 minutes. In the first instrument, students were asked to respond to six items with agreement-scaled ratings, eight open-ended items and nine demographical items. There was also one sorting item that asked students to respond by ranking the order of importance of eleven aspects of writing feedback. The number of items students responded to in the second instrument varied because this depended on which MPA courses they had taken; for each course, there was a set of seven items with agreement-scaled ratings about writing and a set of six items with agreement-scaled ratings about feedback. The items included in each instrument (not including the demographical items) may be seen in Appendices J and K.

The items seeking a response on an agreement scale used a six-point scale with the response options being strongly disagree, dis/agree, somewhat dis/agree[13]. As questionnaire respondents often select a central, neutral choice if one is offered (Yu et al., 2003), a neutral option was not included in the scale. The scaled items often had several parts to the question. For example, in Item 1 in the first questionnaire instrument, shown in Figure 3-7, students were asked their perceptions of how important they felt it was to be able to write well in English during their MPA degree, after the degree and in an accounting role.

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[13] In the questionnaires, a six-point scale was used with these response options: 1 (strongly disagree), 2 (disagree), 3 (somewhat disagree), 4 (somewhat agree), 5 (agree), 6 (strongly agree).

Figure 3-7

The Three Different Dimensions to Item 1, Questionnaire One

Scaled items were typically followed by open-ended items to probe further about why students had chosen their response for the items with a rating scale. For instance, Figure 3-8 shows the open-ended items that followed Item 1 in Figure 3-7.

Figure 3-8

Open-Ended Items Following the First Rating Scale Item of Questionnaire One

Protocols

A pilot study was conducted to provide feedback on the questionnaires' format and clarity of items (Lavrakas, 2004) and to investigate whether the "intended purpose" was fulfilled (Willis & Artino, 2013, p. 353).

Piloting. The questionnaires were piloted by ten people who were divided into two small focus groups, Group A and Group B. These people were selected because they were similar to the target student population invited to complete the actual questionnaires as they were L2, Business Masters students, although their academic specialisations were marketing or international business, rather than accounting. Each focus group lasted for one hour and the two groups were asked to complete different tasks to reveal whether the draft questionnaires were easy to understand and use and whether the intended data had been captured. The pilot sessions were recorded and the two focus group facilitators took notes of the participants' responses.

Group A, facilitated by a member of the university's Business Masters faculty, were first asked to provide feedback on the draft of the questionnaires' advertisement. Figure 3-9 shows the prompts for this stage of the focus group.

Figure 3-9

The Draft Research Advertisement and Focus Group Prompts

Would this advert make you complete the survey? Why/why not?

What would make you more likely to complete the survey?

Did you click on the links? Did they work?

Can you explain the purpose of this survey in your own words?

RESEARCH INVITATION

A CHANCE TO SHARE YOUR THOUGHTS ABOUT WRITING

What does it involve?
Participating in this research involves completing a 20-minute online survey. Your participation in this research survey is completely voluntary and all of your responses will be anonymous. More information is provided in the Participant Information Sheet – please click here.

Thank you very much for considering this invitation to be part of this research project. Please click for the survey.

Contact Info
This research project is being conducted by Kirsty Williamson. If you have any questions about this research, please email: kirsty.williamson@auckland.ac.nz

Approved by the University of Auckland Human Participants Ethics Committee on ..... for three years. Reference Number ....

We want to hear what you think!

We would like to invite you to participate in a doctoral research project about how lecturers can help students improve their written English. You have been invited because you are a Business Masters' student and we are interested in hearing about the writing that you have to do on your courses and the feedback you get on your writing.

Group A students were then emailed the online link and asked to note the time it took to complete the questionnaires. As a whole group, the students provided feedback on the clarity of the instructions and the ease of completing the questionnaire online. The questionnaires were designed to be self-administered, so it was necessary that all instructions were clear and explicit (Lavrakas, 2004). For instance, one instruction asked students to click on a link to read the participant information Sheet and the focus group students were asked if they did this, whether they understood it, and if there were any issues with the link. To learn about the respondent burden of completing the questionnaires (Lavrakas, 2004), Group A were also asked to discuss their experience of completing the questionnaires and to explain whether the order of items seemed logical and whether they felt that the time it took was acceptable.

The piloting of the questionnaires with Group A suggested that students felt the topic was important and relevant, if a little dull, and that they would complete the questionnaires in order to help a fellow graduate student. The advice of Group A was taken to make the advertisement more eye-catching with a clearer image and use of the business school's colours. Students felt that the time it took to complete the questionnaires (on average, the pilot questionnaires took 15 minutes) was acceptable and they liked the fact that they were

administered online. However, most students chose to complete the questionnaires on their mobiles and suggested that the textboxes could be larger to allow written responses to be typed more easily.

Group B, led by the researcher, were provided with hard copies of the instrument and highlighter pens. These five students were asked to respond to each item individually, highlighting any unknown vocabulary. The purpose of piloting the questionnaires with Group B was an attempt to address the concern that many questionnaires contain vague, confusing questions that are not interpreted by the respondents in the way that was intended (Willis & Artino, 2013). After each item, the researcher used a concurrent verbal probing technique to elicit information about the understanding of each item (Willis & Artino, 2013). This process involved the researcher using a set of cognitive prompts to guide the students as they discussed their understanding of each of the items. For instance, prompts asked the students to explain their understanding of certain phrases, such as what "being able to write well in English" meant to them and were asked to paraphrase certain items using their own words. During the pilot group, the students in group B appeared to have a good understanding of the majority of the items but suggested minor changes to the wording of some. For example, one item asked them if they felt they were "already excellent at writing in English" when they started their degree. The students felt the word "excellent" was too strong and that this made it hard to answer the item. Their advice was heeded; the item was rewritten as "I could already write well in English when I started my master's degree."

This pilot study also led to some important revisions to the items designed to collect basic demographical information. The students felt that "Chinese" should be displayed in the drop-down menu provided to select students' first language, rather than "Mandarin" and "Cantonese." Additionally, they felt it was impolite to ask respondents to reveal their actual

age, preferring instead to select an age range such as 20-25, 25-30. Feedback from both pilot focus groups was used to revise the questionnaire instruments.

Data Analysis

Analysis of the quantitative questionnaire data was used to inform the cross-cased theory of action for accounting academics. The qualitative comments from the questionnaires were used to create a personalised and relevant intervention experience for individual academics, as data were collected about specific courses and academics' practice.

After the quantitative responses for both questionnaires had been exported into Excel, basic descriptive statistics were calculated for each of the variables, including the mean and the standard deviation. This allowed comparisons to be made between students' perceptions of writing and feedback and their experiences of being taught on different courses by different academics. Written responses to the eight open-ended items were uploaded to NVivo and coded using the PBM categories of constraints and actions. The constraints coding identified students' beliefs about the importance of learning to write, who should be responsible for writing skills development and strategies they used to improve their writing. The actions coding was applied when students wrote about what they or their accounting lecturers did to develop writing skills, and also, what they wished their lecturers would do. The findings for the open-ended responses were used both to inform the revision of the cross-case theory of action for accounting academics and provide an evaluative lens for the intervention in Study 4.

Phase 1, Study 3b: Critical Dialogue Interviews (Students)

For the second component of Study 3, MPA students were invited to engage in individual critical dialogue interviews with the researcher. In addition to the online questionnaires in the previous study, these interviews were an important opportunity to understand more deeply students' perceptions of the OTLTW in an MPA programme, with two research questions underpinning the study:

- How do MPA students perceive the writing requirements in their courses?

- How do MPA students respond to MPA academics' feedback on their writing?

Sampling

To gain insights into the practice of the academics who participated in Study 2, selected students had to have taken a high-level MPA course taught by one of these academics. Therefore, the sampling method in this study can be named homogeneous purposive sampling because the students invited to participate shared specific characteristics (Suri, 2011), i.e., they had been taught by one of the academics from Study 2. With this inclusion criterion established, two cohorts of MPA students (88 students) were invited, and those who volunteered (8 students) were selected. Self-selection bias needed to be considered as the students who volunteered may have responded differently from those who did not (Cooksey & McDonald, 2019; Costigan & Cox, 2001). However, the volunteering aspect was considered necessary, as participating in the critical dialogue interview required some effort on the part of the students; committed, enthusiastic participants were needed. In total, eight L2 students participated in this stage of the research. This relatively small number of students enabled thicker descriptions and more intensive analysis

Data Collection

This set of interviews aimed to "collect detailed accounts of participants' thoughts, attitudes, beliefs and knowledge" about the students' responses to their lecturers' practice (Lambert & Loiselle, 2008, p. 229). As with the student questionnaires, this study aimed to gain further insights into the theories of action for MPA academics. Interviews were included to collect data in addition to the online questionnaires because interviews can be a very effective tool for understanding people's experiences (Nunkoosing, 2005).

Each of the eight students participated in a one-hour critical dialogue interview. The researcher began the interview by asking permission to record the interview and ensuring that the interviewee had read the participant information sheet and had the opportunity to ask any questions. The student signed the research consent form (Appendix L).

The interview protocol mirrored the protocol that was used to interview the academics, designed as a guide to lead the discussion back and forth across the PBM categories of constraints, actions and consequences. For example, the dialogue focussed on students' perceptions of the usefulness of the feedback, which is a proposed constraint on the MPA academics' actions. The student interview protocol can be seen in Table 3-11 on the following page.

During the interview, the students were asked to share examples of their written work that included feedback from their MPA academic, and describe what feedback on their writing they had received and explain how they responded to this. The aim of this task was to obtain as accurate a description of practice as possible. Other studies have taken a similar approach using a relevant artefact to ensure that dialogue is "grounded in specific practices and not in generalities" (Robinson & Lai, 1999, p. 200).

The eight student participants were asked to bring recent MPA assignments and explain what feedback, if any, they had been given by the lecturer on the quality of their writing. All the students brought at least one assignment to the interview; some were hard copies with handwritten comments, and some were electronic and displayed on a screen during the interview. Some assignments were provided to the researcher by the MPA academics, so the students had not seen their feedback or grade before the interview. All feedback was considered, whether it was provided in the body of an assignment or as a summary comment. Probing investigated the students' understanding of the feedback and their response to it.

Table 3-11

Interview Protocol (Students)

Constraints	Actions	Consequences
Student's Background Educational and Language Background IELTS level Experience of studying in English MPA course/s studied Reason for degree choice Future (career) plans	**Importance of writing communicated by MPA academic**	Student's **perceptions of importance** of writing
	Place of writing in MPA course/s OTLTW in course Writing demands Professional genres Course documentation about writing	**Standard of writing** when completed course/MPA Effect post-graduation
Importance of writing skills: at university for career		Student's **development/improvement** of writing skills
Importance of writing skills in comparison to speaking skills	**Development of writing** What academics do/not do What is helpful? E.g., exemplars Ss' own actions for writing development	Student's **effort** Student's **perceptions of their writing skills**
Standard of student's writing: MPA entry In/after MPA courses MPA exit	**Integration of writing in assignments** Yes/no? Type of writing Quantity of writing Summative/formative Impact on grades	Student's **responses to feedback on writing** Read it? Understand it? Take action?
Role/responsibility to develop writing		Helpful?
Suitability of MPA courses for developing writing	**Feedback on writing** *(Student writing samples with feedback)*	Follow up?
Importance/Value of feedback on writing	What do academics do/not do? Feedback preferences and reasons Focus of feedback - content/writing? Verbal? Written? Summary/In-text? Rubric? Electronic? Hard Copy? Face-to-face? Individual? Group? Amount?	

Piloting. Pilot interviews were conducted with three non-MPA Business Masters students, and the interview protocol was trialled with the researcher's doctoral peers. Testing the interview protocol with pilot interviewees and fellow students enabled the researcher to gain confidence in her probing skills, a vital skill needed for deep understanding of practice (Robinson & Lai, 1999).

Data Analysis

As with the academics' interviews, the critical dialogue was recorded and transcribed. Insights from the students were used to inform the revision of the cross-case theory of action for MPA academics that was constructed after Study 2, regarding the approach to embedding writing requirements in their courses and providing feedback on students' writing. Insights about the specific practice of those academics involved in the subsequent intervention study were used in the Study 4 interviews .

Ethical Considerations

An interviewer can be considered to be "cast in a power position" (Brinkmann & Kvale, 2015, p. 7), especially when the interviewer is a teacher and the interviewees are her students. A perceived power imbalance might mean interviewees are reluctant to express their opinions (Sinnema et al., 2021b). An ethical consideration for both the critical dialogue interviewees and the questionnaires in Study 3 was that the researcher taught at the university, interacting with MPA students on a daily basis. In terms of the interviews, knowing the students could be seen as an advantage because establishing rapport and gaining trust are necessary conditions for a successful discussion (Fontana & Frey, 1994). Yet, it did mean that the researcher would clearly not be a neutral participant in the interviews, and neither would the students themselves be neutral for, as Scheurich (1995) explained, it is not only the researcher who "has multiple intentions and desires, some of which are consciously known and some of which are not. The same is true of the interviewee" (p. 240). After careful

consideration of this issue, the researcher took leave from her job so that the participating students only knew her in a research role and not a teaching role. Additionally, to avoid students feeling pressured into participating in either Study 3a or 3b, all recruitment was done by independent staff members and not by the researcher.

As for the academic participants, the student participants were assigned pseudonyms (see page104 for this discussion). From here on, the eight students will be known by these Dickensian names: Betsey, David, Daisy, Esther, Horace, Nancy, Nicholas, and Oliver.

Phase 2, Study 4: The Intervention

Study 4 was the intervention stage of the research project, and its purpose was for the researcher to collaborate with individual academics to check the accuracy of and evaluate the cross-case theory of action for MPA academics and to co-construct a list of possible changes to teaching practice that might increase the OTLTW provided to students. Two research questions underpinned this study:

- How do MPA academics respond to the Phase 1 individual and cross-case theories of actions?

- What insights do MPA academics recommend to improve the ways they embed writing requirements into their courses and provide feedback on students' writing?

Sampling

Fourteen MPA academics participated in Phase 1, Study 2, and the sampling decision involved selecting which of these should be invited to participate in both Study 4 (a second round of critical dialogue) and Study 5 (a subsequent focus group). The MPA academics who worked at the university selected for Study 3 were invited because the university was the most easily accessible to the researcher. A further sampling criterion was that invited academics had

to be scheduled to teach their MPA course within the month following Study 4 to allow the opportunity for any possible changes to teaching practice to be implemented before the final focus group. Four academics met these requirements, and all accepted the invitation.

Intervention Procedure and Data Collection

Study 4 involved further critical dialogue with the four academics in individual sessions that lasted between 60 and 90 minutes. The researcher's intention was to treat each participating academic "as a contributor to the process of describing, explaining, and evaluating" (Robinson & Lai, 2006, p. 42) to encourage commitment to increasing the provision of the OTLTW.

The design of the intervention was critically important if it was to have the desired effect of improving teaching practice; thus, the intervention was structured using the D-E-E-R approach. The D-E-E-R approach includes the four steps of describing, explaining, evaluating and recommending, and recognises that both researcher and participant can learn from each other (Robinson & Lai, 2006). In this intervention, PowerPoint slides were used to structure the four steps, which were followed in these ways:

D (Describe). The researcher opened the intervention by briefly describing the problem of practice. Although the problem had been discussed at length in the first interview in Study 2, it was reintroduced in this study to ensure that the researcher's views were "treated as hypotheses to be tested, rather than assumptions to be taken for granted or imposed on others" (Robinson, 1993, p. 55). PowerPoint slides, seen in Figure 3-10, were used to share the researcher's view of the problem and the academic was invited to comment on the accuracy of the problem.

Figure 3-10

PowerPoint Slides Used During the "Describe" Step of the Intervention
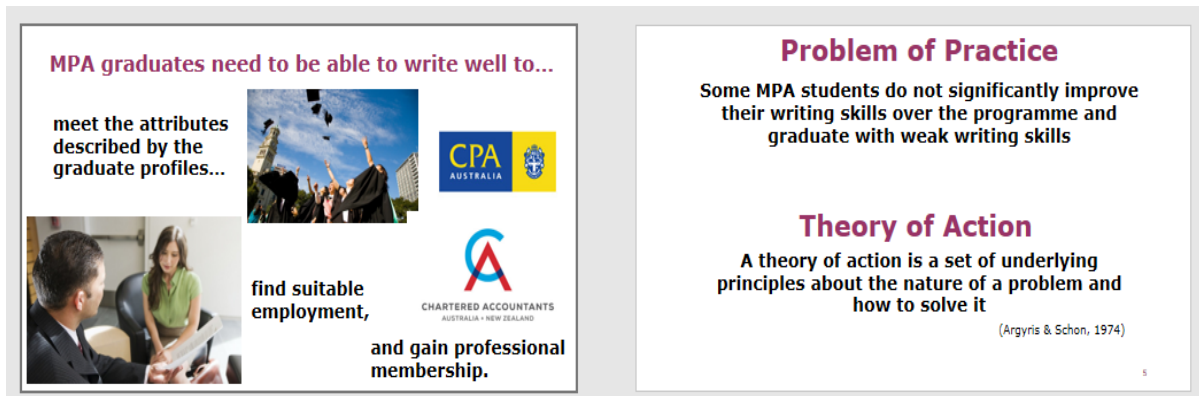
E (Explain). Next, the researcher explained how she had investigated the problem and shared her analysis of the academic's teaching practice. This was an important step, as failure by researchers to disclose their own evaluation can lead to a closed conversation with "no room for a shared or co-constructed evaluation" (Robinson, 2009, p. 3). Initially, the academics were shown the three iterations of their individual theories of action described in Study 2. However, in order to lessen the cognitive overload and make the analysis more easily accessible, each participant was provided with a hard copy of a short-written narrative summarising their teaching practice. An example of such a narrative is provided in Appendix M.

It is important that a PBM researcher provides participants with opportunities to critique theories of action that have been constructed for their practice (Hannah et al., 2021) To allow the academics the opportunity to check and comment on the accuracy of their personal teaching narratives, they were asked to read the narrative aloud and use a pen to highlight any sections that they either wished to discuss in more detail or that they felt did not accurately describe their teaching practice. The highlighted parts were then discussed in detail, and, if necessary, changes were made to ensure the academic was completely happy with the accuracy of the teaching narrative. Once the accuracy of an individual's theory of action had

been agreed upon, the discussion moved to focus on the cross-case theory of action shared by all 14 academics and each participant was asked to confirm that their own teaching practice was incorporated by the cross-case theory of action. The academics were given a hard copy of the cross-case theory of action and invited to highlight anything that they did not believe accurately described their own teaching practice.

During the last two stages of the intervention, a lightboard was used and the session was filmed to capture the lightboard data.

E (Evaluate). When the accuracy of the theories of action had been checked, the next task was for the researcher and the academic to work together to evaluate the cross-case theory of action using three criteria, those of effectiveness, coherence and improvability (Robinson, 1993):

- **Effectiveness.** Here, the discussion focussed on whether the actions achieved desirable consequences whilst satisfying the constraint set. The researcher led the discussion by posing the questions: "Are we achieving what we want to achieve? Has the problem been solved?" without "violating important constraints" (Robinson, 1993, p. 38). The aim was to reach agreement about the effectiveness of current practice by considering whether the writing goals of the academic, the university and the students were being achieved. When the latter was discussed, the researcher shared any specific comments made by students about the academic's practice.

- **Coherence.** The coherence criterion forces a researcher to examine the big picture and think about the problem of practice alongside theories for other problems (Robinson, 1993; Robinson & Lai, 2006). To evaluate the coherence, the cross-case theory of action was projected onto the lightboard and the three PBM categories were carefully considered by the researcher and academic. For example, the constraints were discussed to see if there were other values "that should influence the choice of solution

for the problem" and the consequences were examined to see if actions were producing "significant negative unintended consequences" (Robinson & Lai, 2006, pp. 30–31).

- **Improvability.** In the final stage of the evaluation, improvability, was explored with the aim of generating shared agreement about what might be done differently. The discussion focussed both on desirable shifts that might be required, which are achievable while the existing constraint set is retained, and shifts that may be desirable but are not possible, for example, because of a lack of time or resources. The issue of accounting students having poor writing skills is a well-known issue and the academic was encouraged to share things they have tried in the past to address the problem and to consider how effective these strategies had been. Academics were asked to think of other improvements they would like to see that would work with the existing constraint set. They were asked to consider whether any of the constraints could or should be changed too.

R (Recommend). The final important step in the intervention was collaboratively to formulate a set of improvements that may better satisfy the constraints of the problem and increase the opportunity students have to develop their writing skills. The researcher and academic co-constructed a list of recommendations for the ways the MPA academic could integrate writing requirements into the course and provide feedback on students' writing that might possibly be implemented in the next iteration of the course. The lightboard was used to summarise and capture this shared agreement of improvements the academic would like to see happen.

Piloting

The intervention was piloted twice; this allowed the timing of each stage of the intervention to be checked. In the first pilot, the researcher spent far too much time describing and explaining and so, ran out of time for the important stages of evaluating and

recommending. The pilot sessions taught the researcher how to describe and explain more clearly, concisely and efficiently. The pilot sessions also provided important information about the participants' experiences of taking part in the intervention. For example, the pilot participants were asked to read the personal teaching narrative off a computer screen and make any changes electronically. However, feedback from the pilot participants suggested that it was far easier for them to read from and alter hard copies, so paper and pens were used in the actual intervention. Further, the pilot sessions meant it could be ensured that a participant's voice could be clearly heard in the recording and that the participant was not recorded by the camera.

Data Analysis

The analysis for the intervention consisted of summarising the OTLTW changes each academic agreed to consider in the subsequent teaching iteration of the course. A photograph of the lightboard, such as the one shown in Figure 3-11, was taken to capture the possible changes.

Figure 3-11

Co-Constructing Possible Changes to Teaching Practice
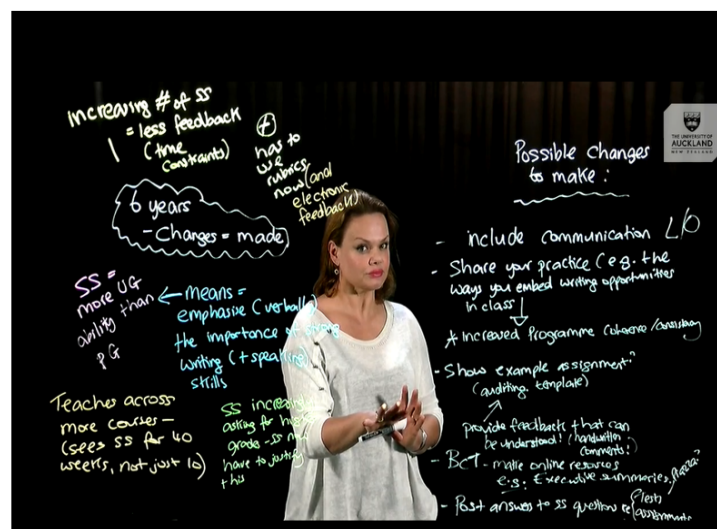
Note. The researcher is in the photograph, but the participant is seated out of camera shot.

After each intervention, each co-constructed plan was summarised, such as the example shown in Figure 3-12, and individual copies were sent to the four academics to check that they agreed with their summary.

Figure 3-12

Co-Constructed Plan Sent to Academic for Accuracy Checking

Possible Change
Include a writing course learning outcome.
Consider posting answers to common questions about tests and assignments on Canvas – maybe using Piazza.
Post online writing materials – bespoke resources linked to the assessment and created by BCT, e.g. executive summaries.
Show students an example of how to fill out the auditing template before the assignment.
Provide clearer feedback by writing legibly and checking students understand the meaning e.g. "initials."
Share aspects of your practice, especially the way you encourage students to write in class time and provide peer feedback.
Increase communication with other accounting academics to work towards improved programme coherence and consistency to ensure students can write professionally.

Ethical Considerations

Ethical guidelines require disguised identities; however, this is often difficult to achieve. With a limited number of MPA academics working at the university, protecting confidentiality was challenging (Wiles et al., 2008) and "people within the community are likely to be able to identify key players and informants" (Nolen & Putten, 2007, p. 403). The academics were reminded of this fact at the start of the intervention study and all four gave their reassurance that they were still happy to be involved. An additional ethical consideration particular to this study was the fact that a camera was used to capture the data on the lightboard. The researcher had to check that the academics remained off-screen during the recording of the intervention, as permission had not been sought to film them. This was tested during the pilot study, to make sure that academics were seated where they could be heard but were not in camera shot.

Phase 3, Study 5: Focus Group

After the intervention, the four academics taught their MPA courses again. Study 5 took place in the last teaching week of these courses and aimed to investigate whether any of the academics had made changes to their teaching practice with regard to providing the OTLTW. For this final study, a focus group was chosen, as this can be an effective way not only to show what participants think but to uncover why participants think as they do (Barbour, 2005). The aim of this study was to facilitate group critical dialogue and create a learning conversation where all parties could learn from each other.

Sampling

The participants in this study were the four MPA academics who took part in both an individual critical dialogue interview (Study 2) and the intervention (Study 4). The fact that the focus group were colleagues was seen as an advantage; it was hoped that this would mean they could relate to each other's comments, but also, feel comfortable challenging each other if there were contradictions between what they profess to believe and how they actually behave (Kitzinger, 1994).

Data Collection

Focus groups have become an increasingly popular research method (Barbour, 2018; Brajtman, 2005; Lehoux et al., 2006), as they allow interesting interaction data from group discussion. Yet, it is important that a focus group is not "an 'inexpensive' substitute for individual interviews" and that it is used to gather a wide range of beliefs and experiences and highlight similarities and differences (Lambert & Loiselle, 2008, p. 229). By this stage of the research, the four academics had already participated in an extensive critical dialogue interview and an individual intervention. They expressed appreciation that these experiences allowed time and space for professionals whose "busy careers did not permit them to reflect on their roles and day-to-day decisions" (Wolgemuth et al., 2014, p. 361). However, a further

individual interview was not seen as an appropriate choice for this final study because it was felt that a change of pace was needed to engage and motivate the participants. A focus group was chosen with the hope that the atmosphere would be relaxed but allow for lively and insightful interaction.

For a group to be 'focussed,' group interaction through "some kind of collective activity" is required (Kitzinger, 1994, p. 103), so a simple activity was planned for the group. Before their courses began, each academic had been provided with an individualised task card. The first side of the card displayed a screenshot of the lightboard showing the plan they had helped to create in Study 4; the second side of the card displayed a table summarising the proposed actions of this co-constructed plan, with two additional columns labelled "Done something" and "Not done anything yet." The task was straightforward; before the focus group, each academic had to place a tick in one of these two columns next to the possible OTLTW change that they had agreed to consider implementing in this iteration of the course. They were asked to bring the task cards to the focus group. An example of the task card can be seen in Appendix N.

The focus group lasted for one hour. The academics were welcomed and the purpose of the focus group, whether there had been any change in anyone's practice regarding the place of writing in their MPA course, was clarified. The academics were asked to talk about whether they had tried anything new, regarding writing, since the last study. The academics were encouraged to use their task cards to help them talk about any change in practice. The focus group was audio-recorded and the four completed task cards were collected at the end of the study. A professional transcriber who had signed a confidentiality agreement was used to transcribe the focus group discussion.

The goal of the focus group was for significant interaction between the participants, rather than between the researcher and participants, because it is often participant interaction

that enables the research to be taken into "new and often unexpected directions" (Kitzinger, 1994, p.107). With this in mind, the researcher considered the role she would play as she was aware that her presence at the focus group could affect the whole conversation. Lehoux et al. (2006) rightly questioned "the impact of the moderator on the discussion's dynamics and content" (p. 2092). Due to the complexities of theories of action, the researcher decided to facilitate the focus group. For example, some of the complexities, such as how constraints work in sets to influence actions and how actions result in intended and unintended consequences, may have required clarification by the researcher. Yet, where possible, the researcher remained quiet, allowing for maximum discussion between the four MPA academics.

Following the focus group, each of the four academics sent a brief email to the researcher, reflecting on their experiences of participating in the intervention and the focus group

Data Analysis

The focus group conversation was recorded and transcribed. Analysis of the transcript involved searching for evidence of change in practice regarding the ways the academics integrate writing requirements and provide feedback on students' writing, and their perceptions of the effect of these changes. These reported changes to teaching practice were summarised and the individual theory of action and narrative of practice for each MPA academic was revised. The cross-case theory of action was also revised to include the changes for each of the four academics. Comparing the post-intervention individual and cross-case theories of action to the previously constructed theories of action allowed evidence of any change in practice to be highlighted.

Chapter Conclusion

This research project used problem-based methodology (PBM) to understand the complexities involved in the approaches academics might take (or not take) to integrating writing and providing writing feedback and the factors that explain their approaches. The complex multi-study research design involved analysing institutional and programme documentation and engaging in critical dialogue with MPA academics, both individually and in a small focus group. The perceptions of MPA students were also explored through further critical dialogue interviews and two online questionnaires. The following chapter presents the findings, study by study.

Chapter 4

Findings

This chapter presents the findings of the research project. Findings are reported for the five individual studies outlined in Chapter 3.

Phase 1, Study 1: Emphasis on Writing (Document Analysis)

The first study in this research project involved analysing high-level documentation that guides eight New Zealand universities' Master of Professional Accounting (MPA) programmes to investigate the emphasis placed on students' communication skills. As mentioned in the Methodology Chapter, in these high-level documents, a term such as 'communication attributes' is often used to include both oral and written skills. Therefore, any sections of text referring to communication attributes or writing skills were copied into a table for analysis. These portions of text can be seen in Table 4-1.

Table 4-1

Communication-Related Attributes from the Documentation that Guides New Zealand Universities' MPA Programmes

University and programme	Communication-related attributes at a university level	Communication-related attributes at a programme level
Auckland University of Technology Master of Professional Accounting (MPA)	No university graduate profile was available at the time of research. A university strategic direction document highlights students' communication skills as an indicator of student success. Communication skills are listed in this document under: **"Signs of our Progress Towards 2025 – Student experience:…"More than 90% of students responding that…their programme of study has improved their communication and critical thinking skills."** (Auckland University of Technology, n.d.-a, n.p.)	The programme graduate profile describes six graduate attributes; communication is the last: **"A graduate of the Master of Professional Accounting will be able to:** **Demonstrate an ability to be effective communicators, and be able to produce high quality business documents and business presentations."** (Auckland University of Technology, n.d.-b, n.p.)
Lincoln University Master of Professional Accounting CPA (MPA CPA)	No university graduate profile was available at the time of research. A university strategic direction document highlights the importance of graduates having strong communication skills: **"Graduates from Lincoln University, including the Telford Division, are generally well regarded and are self-reliant...Of paramount importance is their well-developed set of critical thinking and communication skills and their ability to share their knowledge and understanding to contribute to changes in practice."** (Lincoln University, 2012, n.p.)	No programme graduate profile was available at the time of research. The New Zealand Qualifications Authority (NZQA) provides a programme strategic purpose statement which includes communication skills as a graduate attribute: **"Graduates of the Master of Professional Accounting (CPA) will have a coherent understanding of accounting, operational and strategic issues; apply strategic thinking and business leadership in an ethical and professional manner; identify and critically analyse accounting issues and their implications on business activities and the accounting professions; sound communication, negotiation and people management skills."** (NZQA, n.d.-b, n.p.)
Massey University Master of Professional Accountancy and Finance (MPAF)	No university graduate profile was available at the time of research. The university teaching and learning policy describes four pillars and related generic learning outcomes. The first of these pillars, "Develop leadership capabilities," begins with a generic learning goal (LG) that focuses on communication skills: **"Pillar: Develop leadership capabilities** **Generic LG: Graduates can collaborate and communicate effectively to achieve shared goals with others who may have diverse values, thinking and talents."** (Massey University, n.d., n.p.)	No programme graduate profile was available at the time of research. The Programme Director shared assurance of learning documentation which outlines seven programme learning goals. The first of these emphasises communication skills: **"1.1 LG for MPAF: Graduates communicate effectively in various modes with users of accounting information."** (personal communication, August 16th, 2018).

University and programme	Communication-related attributes at a university level	Communication-related attributes at a programme level
The University of Auckland Master of Professional Accounting (MProfAcctg)	The university graduate profile outlines six themes which provide details of generic capabilities that should be developed through the teaching and learning experiences of all programmes: "All degrees across all disciplines will address these six themes but in ways that are appropriate to the discipline of study." (The University of Auckland, n.d.-c, n.p.). Communication and Engagement is the fourth of these themes: **"Communication and Engagement: Graduates of the University are expected to be able to receive and interpret information, express ideas and share knowledge with diverse audiences in a range of media and formats. They are expected to be able to establish a rapport and build collaborative relationships with individuals and groups."** (The University of Auckland, n.d.-c, n.p.)	The programme graduate profile uses the same six themes as the University Graduate Profile. Communication and Engagement is, therefore, the fourth of the six graduate capabilities that are described: **"Graduates will be able to work effectively in teams and engage diverse audiences by communicating professionally using multiple formats."** **"Postgraduate coursework requires you to build on pre-existing communication skills in a variety of ways, including the development of formal and informal written and oral presentation. At this level, you can use spoken English to express yourself fluently, persuasively and spontaneously. Your writing and speaking will become increasingly accurate and fluent as you deal with more complex material, engage with diverse audiences and use different styles and media."** (The University of Auckland, n.d.-b, pp. 24–25)
University of Canterbury Master of Professional Accounting (MPA)	The university graduate profile displays four dimensions in its graduate profile "to encourage students to be bicultural, employable, global citizens…with a life-long love of learning and giving." The first dimension, entitled **"Employable, Innovative and Enterprising,"** lists five attributes. **"Communication"** is the second of these. (University of Canterbury, n.d.-b, n.p.)	The programme graduate profile describes four graduate attributes; communication is included in the fourth of these: **"The Master of Professional Accounting Graduate: Synthesises academic and professional information and effectively communicates findings to a range of audiences in different ways."** (University of Canterbury, n.d.-a, n.p.)
University of Otago Master of Professional Accounting (MProfAcct)	The university graduate profile outlines thirteen attributes that "all Otago graduates will possess, to varying degrees." Communication is the first of these and is categorised as the first of nine attributes valued by employers. (University of Otago, n.d.-c, n.p.): **"These attributes include those most often sought by employers:** **Communication: Ability to communicate information, arguments and analyses effectively, both orally and in writing"** (University of Otago, n.d.-c, n.p.)	The programme graduate profile outlines six learning goals; communication is the third learning goal: **"Graduates will be able to demonstrate…** **Learning Goal 3, Communication: The ability to communicate effectively within a range of contexts.** **Learning Objective 3.1. Written Communication: "Well-developed ability to effectively communicate information, arguments and analyses in writing."** **Learning Objective 3.2. Oral Communication: "Well-developed ability to effectively communicate information, arguments and analyses orally."** (University of Otago, n.d.-b, n.p.)

University and programme	Communication-related attributes at a university level	Communication-related attributes at a programme level
University of Waikato Master of Professional Accounting (MPACCT)	The university graduate profile describes five overarching attributes, the third of which is effective communication and collaboration: **"A graduate should be capable of communicating clearly with others working within their disciplinary area(s) as well as to a non-specialist audience. This requires well-developed communication skills, including the ability to write to audience and to present properly structured evidence-based arguments. While working independently is a valued skill, the ability to work effectively within a team is also important. Employers seek employees who are adaptable and who can contribute expert knowledge and productive energy to their team. Many professional projects are team-based and thus require people with the ability to work constructively within diverse groups of people, contributing individual expertise while assisting the collective to achieve the team's goals.** **Corresponding Graduate Attributes:** **The ability to communicate clearly in a variety of oral, written and digital formats to a variety of specialist and non-specialist audiences.** **The ability to contribute effectively to collaborative tasks and projects.** **The capacity for cross-cultural communication and for working constructively with diverse groups and individuals."** (University of Waikato, n.d.-b, n.p.)	No programme graduate profile was available at the time of research. A strategic purpose statement is provided, but this does not specifically mention communication skills: **"The Master of Professional Accounting provides the skills, knowledge and competencies that will enable graduates to advance in a professional career in accounting. This degree provides a specialised programme that includes core competencies and skills, advanced research-led knowledge relevant to professional practice and the opportunity for students to become effective contributing professionals to organisations nationally and internationally."** (University of Waikato, n.d.-a, n.p.)
Victoria University of Wellington Master of Professional Accounting (MPA)	The university graduate profile describes five key attributes, the third of which mentions communication **"Victoria University of Wellington prepares its graduates to be scholars who…communicate complex ideas effectively and accurately in a range of contexts."** (Victoria University of Wellington, n.d.-a, n.p.)	No programme graduate profile was available at the time of research. A programme strategic purpose statement includes communication skills: **"Graduates will be able to reflect critically on philosophical issues in accounting; synthesise and analyse different theoretical approaches to accounting topics; and carry out and communicate independent research on projects relevant to accounting."** (Victoria University of Wellington, n.d.-b, n.p.)

It is apparent from the analysis of documentation from all eight institutions that oral and written communication skills are highly regarded by all New Zealand universities and their MPA programmes.

University Level

The importance of students graduating with strong communication skills was strongly confirmed by the university-level documentation. All eight universities explicitly describe communication attributes, with two (Otago and Waikato) stressing written communication skills specifically.

The significance of communication skills as a desirable graduate attribute is often clearly expressed by the carefully chosen words in the document[14]. For instance, Lincoln states that strong communication skills are of "paramount importance," Auckland University of Technology (AUT) recognises the improvement of communication skills as both a sign of student success and of the university's progress and Auckland claims that the development of communication skills will be addressed by "all degrees across all disciplines."

Other universities highlight the importance they place on communication skills by the positioning of communication attributes in the documents. At times the prominence is noticeable. For example, six of the universities list a set of valuable graduate attributes and, in three of these lists (Canterbury, Massey and Otago), communication is mentioned in the first category.

Strong communication skills are often linked to the idea of employability. Otago lists communication skills as the first in the list of skills "most often sought by employers," and Canterbury categorises communication skills as one of the attributes that make a student "employable, innovative and enterprising." Many of the university-level documents also

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[14] All quotations for the document analysis are taken from Table 4-1. For readability, referencing conventions have not been strictly adhered to in this section.

highlight the importance of cross-cultural communication, that graduates will be able to communicate effectively in different contexts and to different audiences, and the concept of diversity is found in several documents. For example, there is the expectation that graduates will be able to share ideas with "diverse audiences" (Auckland), have "the capacity for cross-cultural communication" (Waikato), and communicate "effectively and accurately in a range of contexts" (Victoria). Massey claims that being able to communicate effectively with "others who may have diverse thinking and talents" is a leadership capability, further stressing the importance of strong communication skills for New Zealand graduates.

Programme Level

The importance of strong communication skills is also highlighted at a programme level, with seven programmes mentioning communication skills as a desirable attribute for their graduates. Only Waikato, which claims its programme will develop students' "core competencies and skills," does not specifically mention communication skills at a programme level.

Five of the programmes provide a list of MPA graduate capabilities, highlighting between four to seven valuable attributes. Communication is included in all five of these lists and is the first highlighted in Massey's list. In the programme-level documentation, three institutions specifically refer to writing rather than the more generic term communication skills. For example, one of Otago's six programme learning goals is that its MPA graduates will have a "well-developed ability to effectively communicate information, arguments and analyses in writing," and AUT graduates need to demonstrate they can "produce high quality business documents."

The importance of communication skills is often emphasised more strongly at a programme level than at an institutional level. Whilst some universities make it very clear that students will graduate as effective communicators who can "communicate effectively"

(Massey) with a "well-developed set of …communication skills" (Lincoln), other universities are a little more tentative, suggesting their graduates "are expected" (Auckland) to have developed their skills and "should be capable of communicating clearly" (Waikato). However, at a programme level, there is a firmer sense of certainty. AUT graduates "will be able to demonstrate an ability to be effective communicators, and be able to produce "high quality" written texts. There is also a sense that it is during the degree that students will improve their communication skills; that a "Master of Professional Accounting provides the skills, knowledge and competencies" (Waikato) that enable students' writing to "become increasingly accurate and fluent as you deal with more complex material, engage with diverse audiences and use different styles and media" (Auckland). There is the impression that writing skill development is something that happens during an MPA.

Normative dimensions outlined in the programme-level documentation suggest that the MPA programmes set high communication standards. For instance, the concept of communication being "effective" appears in the majority of the documents, and graduates are expected to be able to communicate "professionally" (Auckland), possess "sound" communication skills (Lincoln) and a "well-developed" communicative ability (Otago). Some universities stress this high standard with a dynamic verb to describe the active use of communication skills rather than a stative verb to describe the possession of communicative ability. For example, Canterbury claims a graduate from its MPA programme "synthesises academic and professional information and effectively communicates findings." This appears to demand a high standard of communication when contrasted with the description of Lincoln University MPA graduates who "have…sound communication…skills."

Despite these variations, it is evident that strong communication skills are seen as essential graduate attributes both by universities and their MPA programmes and that

significant emphasis is placed on written communication skills in a New Zealand MPA programme.

Phase 1, Study 2: MPA Academics' Practice (Critical Dialogue with Academics)

Study 2 used critical dialogue interviews to investigate the practice of 14 MPA academics, exploring the writing that they require their students to do and the feedback they provide on this writing. Problem-based methodology (PBM) thematic analysis of the interviews revealed a total of 49 actions, 89 constraints and 37 consequences. As explained in Chapter 3, constraints, actions and consequences that were apparent in at least half (seven) of the interviews were identified. For example, a total of 49 different actions were coded during the analysis of the 14 interviews and 12 of these actions were shared by seven or more of the academics, as in Figure 4-1.

Figure 4-1

Actions Shared by at Least Seven Academics

Action	No. of cases
requires assessed writing in summative assessments	13
requires long texts (2000+ words)	13
does not provide much/any feedback on writing	13
does not assess writing in tests	12
provides some sort of feedback on students' assignments	12
encourages students to use language resources	11
does not require noticeable writing in class	10
creates real-world/professional assignments	9
uses a rubric that assesses writing in the assignment	9
does not have a communication learning outcome	8
tells students strong writing skills are important	8
maps to graduate profile/prog. learning outcome	7

Those actions, constraints and consequences shared by fifty per cent or more of the academics were summarised into the cross-case theory of action, as seen in Table 4-2.

Table 4-2

Cross-Case Theory of Action for MPA Academics

Constraint Set	strong writing skills are important *and* MPA academics have some responsibility to develop students' writing skills and should integrate writing into their courses ***BUT*** limited time *and* there is a great deal to cover in the course (including the professional bodies' requirements) *and* there is a large number of students and many enter with weak writing skills *and* students do not like writing and are too stressed to develop their skills *and* other staff have greater responsibility and capability to develop students' writing skills
Actions	tell the students that strong writing skills are important *and* map communication skills to a Graduate Profile capability or programme learning outcome *and* require students to write long, real-world texts for summative assessments and assess the quality of writing *and* encourage students to use available language support/resources ***BUT*** do not have a communication skills course learning outcome *and* do not assess the quality of writing in all summative assessments *and* do not require much writing in class time *and* provide mainly content-focussed feedback, with little/no feedback on students' writing
Consequences	students with weak writing skills may not achieve high grades *and* students appreciate and often make use of the available support ***BUT*** students may fail to realise the importance of strong writing skills *and* students have difficulties in finding/understanding academics' feedback *and* students do not discuss their writing with the academics *and* students can pass MPA courses and graduate from the MPA programme with weak writing skills

The actions identified by the critical dialogue interviews, listed above in Table 4-2, provide evidence of how MPA academics integrate writing into their courses and provide feedback on their students' writing and the constraints driving their practice.

Tell the Students That Strong Writing Skills Are Important

The absolute importance of developing students' writing skills was a strong theme in the interview, as MPA students need to be able to write well if they are successfully to find employment after graduation. All 14 academics placed the card with the statement "It is important for MPA students to have strong writing skills" in their agreed column and expressed the firm belief that it is "incredibly important" (Darcy) for MPA students to develop strong writing skills.

It was explained that although accounting graduates are usually very numerate, they need to be literate as well because "it's about what you are going to do with those numbers and that requires communication" (Brandon). Without strong communication skills, accounting students "are basically not going to succeed" in their chosen profession (Willoughby). Brandon explained that "accountants, while they crunch numbers, they must communicate the results to their managers, their directors and in board meetings; the accountant has to write; the accountant has to do that." Even when graduates find employment, their careers can still be negatively affected by poor writing skills. To illustrate this, Brandon told of a colleague who received a report from an auditing company that was full of grammatical errors. The poor writing in the report made his colleague distrust the accuracy of the report as he felt "if this person can't get the English right, what else is wrong?"

The majority (8/14) of the academics claimed they stress to students just how important it is that they develop strong writing skills. Some do this by including written statements in their course documentation and assessments. For instance, Bingley's assignment states that "spelling and grammar is very important for the report" and Marianne requests

"clarity of expression, correct use of grammar." Most academics said they verbally emphasise the importance of writing to students in class. Some put a great deal of effort into "driving home" the message (Anne) and "preaching" the necessity of possessing excellent writing skills (Brandon). Academics highlighted the importance of writing for academic success because "we only deal with numbers in one part…the rest is all to do with the written word and language" (Darcy). They also highlighted the importance for future career success: "You will need to present this to the board of directors so you can't have poor writing" (Wickham). Some academics reflected in the interview that perhaps they "need to reinforce" their message (Bingley) to make sure all students fully understand the importance of learning to write well.

Map Communication Skills to a Graduate Profile Capability or Programme Learning Outcome

The academics' belief that strong writing skills are important corresponds with the importance that all eight New Zealand universities' policies place on communication skills, as evidenced by the institutions' graduate profiles. It may therefore be reasonable to expect that academics might choose to highlight the importance placed on students' writing skills by linking their course learning outcomes to the communication attributes described by the university or programme.

In the interviews, half of the academics stated that their courses aimed to develop the communication capabilities described by the graduate profile. For example, Willoughby makes an explicit reference in the course outline to the university graduate profile attribute of "communicating professionally," and Brandon believes that all academics have "a responsibility to move our students to the profile," claiming the graduate profile has a "major influence" on the course. Yet, there were some academics who expressed frustration at having to map to the graduate profile, complaining, "it's a bit of a dog's breakfast…I kind of gave up wanting to be involved" (Marianne), and "it's a ridiculous, difficult exercise" (Emma).

Emphasis on courses aligning with the university graduate profile may be a fairly recent practice in some institutions as Marianne claimed, "the graduate profile didn't really exist" when the MPA courses were designed. There were others who also admitted to little knowledge of the graduate profile, like Darcy, who was "not aware of this graduate profile at all until very recently."

Do Not Have a Communication Skills Course Learning Outcome

The academics were questioned whether they explicitly include the development of writing skills in their course learning outcomes. Some academics do refer to developing strong communication skills, with outlines stating that the course "is designed to enable you to develop the following professional skills: communication skills – through written assignments and discussions in class" (Catherine) and that students will "develop such generic learning skills as critical thinking, analytical thinking, and oral and written presentation" (Elizabeth), and be able to "demonstrate the use of effective communication in reporting on complex business and management issues" (Knightley). However, more than half of the academics (8/14) make no mention of the development of students' written communication skills in the course learning outcomes, only describing accounting skills and knowledge. This could be because these academics "just want the content" (Fanny), with courses that are very "accounting driven" (Edmund).

Even those academics who do include a communication course learning outcome may only be doing so because of their programme regulations. Several admitted that they "just typed in the overall communication outcome" (Emma) because it was a programme requirement and that they "don't really have anything to do with it" (Marianne). These academics sometimes expressed frustration at these requirements. Emma said, "you know, this is not something I want to spend my life on. Just tell me what you want me to do." Thus, even if academics do include a communication learning outcome in their outline, it does not

necessarily mean that they intend to spend time developing students' written communication skills in their course. For example, Darcy includes communication skills learning outcomes in the course outline, but in the interview admitted, "as to do I teach to [these], no."

MPA academics rarely spend class time teaching students how to improve their writing, "guiding them…from an accounting perspective but not from an English language perspective" (Wickham). Twelve of the academics placed the card with the statement "I have enough time in my course to cover both accounting content and writing development" in the disagree column, and all 14 talked extensively about significant time constraints. With "limited time" in the classroom and "very compact" courses (Knightley), they feel strongly that they "clearly don't have enough time" (Bingley) to develop students' writing skills. Even those academics who did express willingness to work on writing development explained that they "do not have enough time to cover both accounting content and writing development" (Brandon). Three academics seemed rather regretful that they are not able to devote more time to writing. The role these academics have chosen to take, given the time constraints, is one where they "inspire" (Brandon) and "enlighten" (Emma) their students about the importance of these skills, and "encourage" (Darcy) the students to work hard independently with their writing development.

If more course time was available, several of the academics were adamant that this would be spent teaching accounting content and conceptual understanding rather than developing students' writing skills. Requiring academics to focus on writing development as well as the accounting curriculum feels like "quite a big ask" because it is "quite time intensive to help people write better" (Anne). Some felt it was not their job: "I mean I've got a reasonable handle on the English language, but I am not there to be the English teacher" (Darcy), and some felt that the students' current writing ability is so low, that the task is too

huge: "The horse has bolted…and I have abandoned all hope of improving their writing skills" (Marianne).

Lack of time is clearly a significant constraint affecting the way MPA academics provide the opportunity to learn to write (OTLTW) to their students. Yet, although the academics do not feel able to devote class time to teaching writing skills, the majority do set a written assignment that is assessed.

Require Students to Write Long, Real-World Texts for Summative Assessments and Assess the Quality of Writing

Although all academics talked of the importance of developing students' writing skills, their views about who has the responsibility for doing so varied. Opinions ranged from "it's part of our job" (Catherine) to "it's not my problem" (Fanny). However, most academics did claim "a little bit of responsibility" (Willoughby), typically meeting this responsibility by "setting assignments that require writing" (Willoughby). The most common action shared by the MPA academics (13/14) was, therefore, requiring a substantial written assignment.

The majority of academics stressed the necessity of including a written assignment as part of the course assessment. As Marianne explained, "this one assignment is, if you like, the one key opportunity for them to demonstrate their writing skills. And by writing, I don't just mean grammar and spelling, I mean structure, I mean argumentation." Fanny was the noticeable exception, explaining that "there are only so many questions I can ask…so it's 40 multi-choice questions and 10 marks with very, very short answers." This academic discourages substantial writing in any assessment: "I tell them I don't want a solid page of writing. I don't want them writing a paragraph." However, all the other academics include a significant writing assignment, typically between 2,000 and 3,000 words, with students in Edmund's course required to write a lengthy 8,000 and 9,000 words.

All the academics said a key goal of their course was to meet the requirements of the professional bodies, and ten of the academics ranked this card: "It is important that my course helps students meet the writing standards required by the accounting profession / professional accounting bodies" as a significant influence on their OTLTW practice. To make sure students are "work ready" (Darcy), many of the academics (9/14) set a written assignment that has a professional rather than an academic focus. Catherine explained, "I do try to get them to write a business-style report…I don't want academic." This aim was strongly expressed by the academics who have spent a significant part of their careers working in the accounting field rather than academia. Wickham claimed that "if you come out of practice, you know what is expected."

The purpose of these professional assignments is to prepare the students for the writing tasks of their future accounting careers, for "a situation that they are more likely to experience in business" (Bingley). For example, Darcy said students need to practise the "ability to provide your boss with a report…a memo, an email, whatever it is" and be able to "communicate a message as if it was to their boss in business language," whether their reader "has financial knowledge, or doesn't" (Willoughby). These assignment instructions from Knightley's course documentation are, therefore, fairly typical: "Imagine that you are the Director of Cost Management for this company, please write a report to the company's top management to support your arguments."

In the majority of these written assignments, some marks are awarded for the quality of the writing as well as for the content. During the interviews, many academics (9/14) supplied rubrics that provided evidence writing quality was taken into consideration. For example, 8 of the 45 available points in Willoughby's written assignment are awarded for language that is "clear and understandable", and 20% of Wickham's rubric is for "Voice, Clarity, Style, Audience awareness, Spelling and Grammar." At times, rather than additional marks being

awarded for good writing, marks are deducted for poor writing. Marianne sent a stern email about this to the students warning them to "please be very aware that for your written assignment (30%), I will be deducting marks for poor English (i.e., spelling and grammar)," and Bingley's assignment briefing clearly states, "if your written communication skills are not up to scratch, you will lose marks." However, although most of the academics assess students' writing quality to some extent in an assignment, they typically ignore it when it comes to tests and examinations.

Do Not Assess the Quality of Writing in All Summative Assessments

Analysis of the 14 academics' MPA courses revealed that 13 have mid-term and/or final tests and in the majority of these, "there is a bit of writing" (Emma). However, in nearly every interview (12/14), it became apparent that the quality of students' writing was not assessed in these tests, which typically make up about 70% of the course grade. The exception was Knightley, who requires well-written answers in essay format in the final examination. For the other academics, what seems to be important when writing in test conditions is that students get their point across; the quality of writing has very little, if any, influence on the assessment of the answer. Darcy stated, "I mean, if it's exam conditions, if I can glean any nuggets of gold, then I'll give them credit." It is the accounting concepts that matter in tests and examinations. Wickham stated that "if they used the wrong grammar or language, I'm still going to give them the mark if their accounting principle is correct." The grade is only affected when the quality of students' writing is so bad it prevents understanding of "what they were trying to communicate" (Willoughby).

A common reason for not grading writing in tests was that academics expect students' writing to be "appalling" (Marianne); to be "so bad you can't get anything out of it" (Darcy). There is the belief that students' writing will be unsatisfactory because of the additional "pressure of the tests and the stress" (Willoughby). Thus, academics tend to "ignore the

paucity of the English when awarding marks" (Marianne) and not assess the writing quality in examination scripts. They claimed that if they graded writing quality, numerous students would fail the course. Marianne explained, "I have got to the point where I now ignore the quality of writing because if I were to have to fail students on that basis alone…there wouldn't be enough students passing. So what I've had to do is forego writing as a form of assessment." During the interviews, some academics showed contrition that they were passing students whose writing was weak. Catherine admitted, "this is slightly embarrassing, but 80 students, they all passed. There was not one fail."

Some academics do not even see the writing their students produce in tests or assignments because others grade the work for them. Some of the academics expressed regret that they do not see the examination scripts. Brandon reflected, "I don't do the marking on their writing, which I should do." However, other academics appeared less concerned about not seeing their students' written tests. Emma detests marking students' writing so much that, unbeknown to their university, they covertly pay a colleague out of their own pocket to do this task for them: "I just pay them. They just take the cash. I try to do that whenever I can."

The academics highlighted some of the consequences of assessing the quality of writing in assignments but not in tests and examinations. Assessing the writing in assignments might prevent students with weak writing skills from scoring "an A-plus type grade" (Willoughby) in some MPA courses. For instance, Marianne has "never given an A to someone who falls below a certain standard of English." However, there were others who disagreed with this because students with weak writing skills have scored high grades in their courses. Brandon told of one student who will "probably get an A", even though the academic admits when they read his work, they "can't even understand what he's saying."

Academics often feel there is programme "pressure" (Darcy) to mark bad writing leniently. Marianne explained, "there is the expectation that the majority of them will have to

pass and therefore, I align my marking accordingly…they can pass my course if I drop my standards, which is what I do. I've completely sold out in relation to my grading." There was agreement that students can "bumble their way through" the written assignment (Darcy) and "absolutely" pass the course (Bingley). Such students may not "get an A, but you can definitely get a B" (Wickham). This may mean that students do not recognise the importance of having strong writing skills because they "can probably get an okay mark without being brilliant" (Willoughby).

A significant reason why students with weak writing skills can pass courses is that typically writing quality is not graded in tests and examinations, and it is normal for a high percentage of MPA course grades to be awarded for these assessments. Knightley explained that "if you're so excellent [at calculations] definitely you can [pass] because 50 per cent is for final test." This is something that concerned several of the academics. For example, Anne reflected, "if I was harsher and gave more weight to the writing skills, then perhaps people wouldn't be passing." The consequence is that students with weak writing skills can pass courses "easily" (Catherine) and are "probably not ready" (Emma) to enter the workforce when they graduate. Bingley claimed that there is "a lot that fall through the cracks", Marianne admitted that "the vast majority are not at a sufficiently high level of English to communicate with someone in a professional environment," and Darcy expressed utter dismay at the standard of students' written communication skills: "My god, my inner sphincter tightens when I think of the employer that they may go to." Several of the academics, who also work as professional accountants, confirmed this view from the perspective of an employer. They said they have come to accept that new employees who have recently graduated from an MPA programme will not be able to write at an acceptable level: "the whole ability of students to write professionally…is appalling. And when they come on board here, we start again, basically and train them" (Fanny).

Do Not Require Much Writing in Class Time

Another action shared by many of the academics (10/14) is requiring no, or very little, writing in class time. In an MPA class, students are often "sitting and listening…certainly there's no writing" (Fanny). If students are asked to participate in a class, they are typically asked to "discuss something or do a quick calculation" (Willoughby) rather than write. The few academics who do require their students to write at all in class time explained that this writing usually consists of note-taking (Elizabeth), certainly "not a writing element that is in any way assessed or analysed" (Marianne). One reason for this is that academics like to give students the opportunity to discuss concepts so that they can practise their speaking skills because students will "be interacting with clients, they need to be able to talk and to present" (Willoughby). Another reason given for not asking students to write in class was that there is a great deal of content to cover in limited class time. As Wickham explained, "there are so many accounting standards and we really teach them in 10 weeks, it's really fast, it's a lot of content and a lot to understand. So there's not really time to focus on writing as such."

Some academics believe that the demands of the accounting curriculum mean that their students are very stressed and do not want to spend valuable class time developing their writing skills. Marianne's experience is that students are "exhausted" by the time they start these final courses of their degree and that merely "getting them to attend the sessions is hard." A common claim was that students dislike being asked to write or being taught about writing. Many believe that students choose to study accounting to "avoid" writing (Catherine), that they "self-select and take a more quantitative course because they don't like writing" (Brandon) and that "naturally, they are more happy doing…calculations" (Elinor). Some of the accounting academics feel the same way themselves: "they don't like writing; I don't like writing" (Knightley).

In summary, the need to develop students' oral communication skills, the demands of the accounting curriculum and the perceptions that students are stressed, tired and do not like writing were all reasons given for not requiring students to write more during class time.

Encourage Students to Use Available Language Support/Resources

Academics expressed concern about the standard of students' written communication skills at the start of their courses. Darcy complained, "every iteration now we're seeing the same poor standard," and Marianne shared their concerns about students' writing ability: "I take poor sentence structure and spelling mistakes as a given. But we are at the point where the English is so bad that they are actually saying something you know they understand, but the English is so poor that they're actually saying the opposite of what's true." Some feel strongly that students "who have a poor standard of writing should not be admitted in the first place" (Marianne).

To help students improve their writing abilities, many academics (11/14) encourage them to use the resources and support provided by the university. They may encourage them verbally; Elinor makes "it clear in the first class…telling them to get help with the writing consultant." Or they may encourage them by including information in course documentation; Elizabeth's course outline informs students on how to get support from the university's student learning centre. Encouraging students to use the university's support and resources places more responsibility for developing writing skills on the students. Willoughby explained, "I've always assumed that it's down to the student…and there are a lot of resources in the university to help them if they want to, to develop their skills." The main reasons that academics recommend students to seek writing development help from the university services are because MPA academics do not "have the time or the skills to coach the students" (Brandon). Darcy stated, "we don't, unfortunately, have a lot of time to be able to do that to any great depth." Wickham admitted, "I do not know all the language stuff," and Willoughby explained

that "I know what the sentence should look like, but I don't know if that is the best way of teaching." The academics believe some students do choose to use these writing resources "especially close to the assignment time" (Knightley).

Provide Mainly Content-Focussed Feedback, With Little/No Feedback on Students' Writing

Students typically receive very little feedback from MPA academics about how they can improve the quality of their writing.

Some academics readily admitted that they do not provide any feedback at all on the quality of their students' writing. This includes Fanny, who does not set a written assignment and predominantly uses multiple-choice assessments that are "easy to mark and easy to pick out the content." It also includes those academics (Brandon, Emma and Bingley) who delegate the marking of their written assignments to others.

Academics who assess their own writing assignments do not necessarily provide noticeable feedback on the writing quality. During the interviews, nine of the academics provided samples of their students' assignments and the academics' feedback on these were used as prompts for the discussion. Many of these assignments did not have any substantial evidence of feedback on writing, with the majority of the feedback tending to be "very accountant driven" (Edmund). Sometimes this lack of feedback on writing appeared to be rather surprising to the interviewee. For example, at the start of the critical dialogue interview, Willoughby espoused the importance of developing students' writing skills during the MPA programme, stating, "I think it needs to come now." Willoughby claimed that MPA academics had some responsibility to help students develop these skills and should, therefore, provide feedback on students' writing. Before the assignment samples were examined, Willoughby said they expected to see some evidence of feedback on writing, especially on noticeable surface-level features: "I thought I occasionally did, like I would put, you know…little things,

say spelling and grammar." However, later in the interview, whilst examining their feedback comments, Willoughby realised the feedback comments "are mainly content-based, aren't they?" For instance, in the extract of student writing shown in Figure 4-2, the student has used the incorrect verb (*have* instead of *be*).

Figure 4-2

Extract of a Student's Written Assignment

which means it is a risk-based company. This type of company will have highly sensitive to the WACC and growth rate. Due to the nature of the risk-based company,

Willoughby's feedback on this writing, seen in Figure 4-3, ignores the grammatical error and focuses only on the content.

Figure 4-3

Example Content Feedback From Willoughby

Most company DCF models are highly sensitive to changes to key assumptions such as WACC and growth rates - can you explain why you think that FPH is more sensitive

This example was typical of Willoughby's feedback throughout the entire assignment.
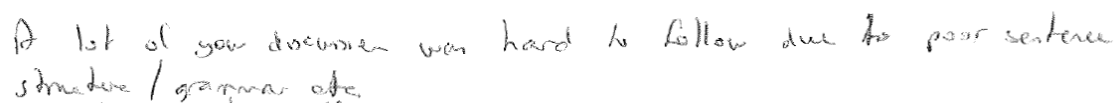
Catherine was similarly taken aback by their lack of writing feedback. Before looking at the feedback samples, Catherine had described their typical feedback practice in detail, explaining that they both highlight a rubric that assigns 20% of the grade for writing quality and provide written comments about the content of the assignment and the writing quality. However, when Catherine looked at their sample assignments and feedback, they recognised, "…but hey, they haven't got anything about their writing style!" The idea of an espoused theory (in this case, claiming to provide explicit feedback on students' writing) differing from

the theory-in-use (no evidence of writing feedback) will be explored later in the Discussion Chapter.

When MPA academics do choose to provide feedback on writing, it typically is limited and involves the identification or correction of surface-level issues. Some academics choose to provide a brief summary of these at the end of the assignment, as shown in Figure 4-4.

Figure 4-4

Example Summary Feedback From Darcy[15]

The interviews revealed that identifying grammatical or spelling errors throughout the text of an assignment was fairly common practice. For example, as well as a rubric that considered whether "all sentences are complete and grammatical," the assignments marked by Wickham included feedback that highlighted spelling mistakes and incorrect word forms. Feedback from academics Darcy, Knightley and Elizabeth also drew students' attention to such errors: "What I generally do is circle it and put a big question mark" (Darcy). However, it may not always be obvious if this feedback is identifying content or writing issues, as Figure 4-5 shows.

Figure 4-5

Example Circle Feedback From Darcy

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[15] The feedback comment reads "A lot of your discussion was hard to follow due to poor sentence structure/grammar etc."

The feedback samples showed that academics often identify surface-level features on the first few paragraphs of an assignment but not the whole text. Elizabeth acknowledged this practice, explaining: "If it's a terrible piece, it just keeps going, you know, then what I'll do is, I say I stopped correcting the grammar at this point." In Marianne's interview, however, there was further evidence of a discrepancy between the feedback academics claim to provide and the feedback they actually give. Marianne claimed to provide detailed writing feedback throughout an entire assignment and be "assiduous in the highlighting of errors," but analysis of the sample feedback revealed no feedback on the text of any of the students' assignments. Instead, Marianne provided an overall comment about each student's writing. These summary comments may not clearly identify specific writing issues to students, whether positive: "I liked the first paragraph. It is very bold! Indeed your language is almost floral in its extremity," or negative, "I'm afraid this essay is just not good enough for a master's level course. Why you didn't seek help with your writing, in order to help express your thinking is a mystery to me."

There was one noticeable exception regarding the provision of feedback on writing; Anne's feedback differed vastly from the other participants. The interview and the sample assignments revealed that this academic provides significant feedback on the quality of students' writing. Anne's students are offered the opportunity to submit a draft of their written assignment to the lecturer to receive feedback on both the content and the writing. The writing samples showed feedback through the assignment that highlighted surface-level issues, including grammatical, spelling and punctuation errors. Additionally, there was feedback on lexical and referencing issues, formality, the assignment structure and the coherence and cohesion of the writing. For example, Figure 4-6 shows feedback comments about the cohesion of the writing and a lexical issue.

Figure 4-6

Example Cohesion and Lexical Feedback From Anne

> **Commented [HO25]:** This should not start with "also" as you are making a very different point to the one above. You need to consider

> **Commented [HO2]:** Unsatisfied is not the correct word here. "Where a person is found not to have a PPOA" – this works better.
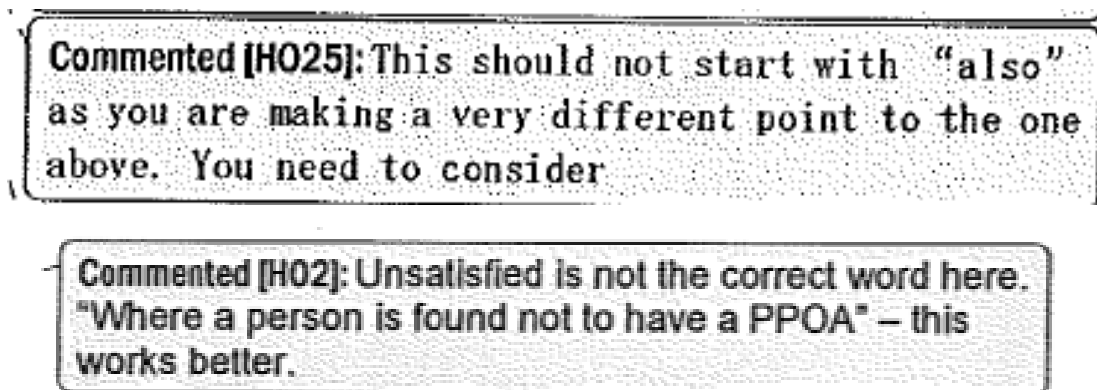
Anne also shared examples of follow-up emails they write to individual students to accompany their feedback. In these emails, they summarise the feedback and draw students' attention to key areas that require work. The email excerpt displayed in Figure 4-7 guides this student to work on their referencing:

Figure 4-7

An Excerpt of a Feedback Email From Anne

> Thank you for sending me the first two draft sections of your assignment. It is great that you have sent this through and in such good time ☺
>
> I have made quite a few comments. A good number of these relate to referencing and I recommend that you include very specific and full references for any points you make. Referencing is a key part of legal writing and it is not unusual to find some academic publications with more footnotes than actual text! I have just posted an announcement about this and a few other assignment related issues.
>
> I also think you need to streamline sections one and two a little so you have enough words for the analysis sections.
>
> You are welcome to get feedback on the other sections from me but it may be a good idea to run

In the emails, students are also invited to speak to the academic in person about ways to improve their assignment and their writing. Anne reported that, in general, students greatly value their detailed feedback and "there is a big uptake" in students using the feedback to revise their writing. Many students wish to discuss their writing and assignment and Anne

"will spend 10 or 15 minutes with each student going through it," although occasionally students "resent the writing feedback because they "are not very happy with the comments that are made on the draft."

In summary, aside from Anne, there was a tendency for academics to provide little or no clear guidance to their students about how to improve the standard of their writing. Nevertheless, some academics acknowledged that feedback on writing is valuable to students. One said, "it's very important. Number one is that students understand where they went wrong, you know?"; another commented, "I know the value of having someone read your work…we all can benefit from that." Yet, despite the perceived importance of providing feedback on writing, few academics seem to do this. A variety of reasons were provided by the academics to explain this lack of writing feedback.

One belief expressed was that the students would not value the feedback. Marianne believes students ignore any feedback on writing and, therefore, they have "become too jaded" to provide detailed feedback. Other academics believe students can find writing feedback burdensome or even upsetting. Knightley "didn't specify anything about writing, because [they] wanted the students' job to be easier" and "didn't tell anything to them directly because I shouldn't do that. It's not good. Maybe you just hurt their feelings." Willoughby also believes different cultures will respond in different ways to feedback and students from some cultures "wouldn't want their writing to necessarily be criticised."

Not having enough time was a common reason for not providing more detailed writing feedback. Bingley said, "I clearly don't have enough time" and Darcy, although claiming to be keen to provide more writing feedback, said, "unfortunately, I don't have a lot of time to be able to do that in any great depth." Catherine would like to have time to provide verbal feedback, but it is impossible because "you fly in, you do your thing, you fly out." Catherine elaborated that the "problem is not even time" but rather "the volume of students." Bingley

agreed with this, explaining, "we've got masses [of students], ridiculously large numbers."

Thus, as numbers of MPA students have increased across programmes, academics are unable

to provide detailed feedback on writing because they have "more students to look after"

(Elizabeth).

With the limited time available to look at each student's written work, many academics

feel that it is more important to provide guidance "from an accounting perspective, but not so

much from an English language perspective" (Wickham). Academics may choose not to spend

their valuable time providing writing feedback. Emma was very clear about this: "I hate

marking; is that a good enough excuse? You're sitting there and it takes a long time, and you

feel you could have done other things." Willoughby explained that "I'm just more focussed on

content, and in the absence of time, I'd probably be more likely to just say grammatical error,

or spelling error, rather than to actually go into all the details." As a consequence, students

tend not to discuss their writing with the academics. Willoughby commented, "I don't think

they've ever come to see me about language," and Knightley agreed: "In terms of the

language, I've never had any students come."

Sometimes, the lack of detailed feedback is because an academic is not confident in

their capability to provide effective feedback on writing. Some of the second-language MPA

academics provided this as a reason, concerned about their own ability to write well in

English. However, even some of the native English-speaking academics said they were "not so

sure how to feedback" and questioned: "so would I write what the sentence should look like,

or would I say, your sentence structure isn't right, I wouldn't know how. I wouldn't know

whether I should be, because I'm not an English academic."

However, there were a variety of beliefs about the capability to provide writing

feedback. Elizabeth believes all academics "have the ability to [provide feedback on writing]

and should be doing this, to provide students with help." Some academics expressed

unfaltering confidence in their capability to provide feedback on writing. For example, Marianne commented that "I know what good writing looks like and I can talk about it until the cows come home," and Brandon claimed, "I mean, I've got an editor's eye and people think that."

During the interviews, the academics described how they typically provide feedback on written assignments, with feedback samples providing further evidence of their practice. It is important to realise that the vast majority of this feedback is on accountancy content rather than on the students' writing. However, 12 of the 14 academics said they provided some sort of, albeit limited, writing feedback. Writing feedback might be provided through corrections and edits to text, comments throughout the assignment or at the end of the work and/or through a highlighted rubric with marks assigned for the standard of the writing. Some academics provide writing feedback verbally in class or office hours. Only two academics (Bingley and Fanny) said they provided no writing feedback whatsoever. Table 4-3 summarises the different feedback methods described by the academics.

Table 4-3

Methods of Feedback on Written Assignments Described by the MPA Academics

Academic	Samples provided	Feedback mode	Details of feedback
Anne	Yes	Electronic	Provides feedback on a draft of the assignment. Edits the text and tracks changes. Highlights text and types comments in the body of the assignment. Emails a summary of key feedback.
Bingley	No	N/A	Delegates marking of assignments.
Brandon	No	Verbal	Delegates marking of assignments. Looks at marginal scripts and provides generic verbal feedback to class.
Catherine	Yes	Handwritten	Highlights a rubric and provides brief summary comments.
Darcy	Yes	Handwritten and verbal	Highlights text and writes comments in the body of the assignment. Provides brief summary comments. Highlights a rubric. Provides generic verbal feedback to class.
Edmund	No	Electronic	Provides feedback on a draft of the assignment. Edits the text and tracks changes. Highlights a rubric and provides brief summary comments on the final assignment.
Elinor	Yes	Electronic	Group Report. Edits the assignment and tracks changes. Highlights text and types comments in the body of the assignment. Highlights a rubric
Elizabeth	No	Electronic	Group Report. Edits the start of the assignment and provides brief summary comments.
Emma	Yes	(Handwritten when requested)	Delegates marking of assignments. However, provides feedback if a student questions the grade by providing detailed summary comments and highlighting a rubric.
Fanny	No	N/A	Multiple choice assessment. Answers are marked correct/incorrect.
Knightley	Yes	Electronic	Highlights a rubric and provides brief summary comments.
Marianne	Yes	Electronic	Edits the start of the assignment and tracks changes. Highlights text and types comments in the body of the assignment. Provides brief summary comments. Highlights a rubric.
Wickham	Yes	Electronic	Provides brief summary comments. Highlights a rubric.
Willoughby	Yes	Electronic	Highlights text and types comments in the body of the assignment. Highlights a rubric.

The majority of academics (13/14) set a graded assignment requiring a significant amount of writing (between 1,500 to 9,000 words), although two of these are group assignments rather than individual pieces of work. Three of these academics (Brandon, Emma and Bingley) do not mark their assignments and delegate the marking to others. However, Brandon looks at the assignments that scored the highest and lowest marks in order to provide generic verbal feedback to the whole class. Emma confessed that they will only look at an assignment if the author questions their grade or the feedback. If this happens, Emma has to read that assignment themselves, so they are able to discuss the work with the student. Emma finds this frustrating because "they come and sit here for half an hour and I must go through this assignment and explain to them."

The majority of academics provide feedback on the final submission of a piece of writing. Marianne feels this may be why students do not attend office hours to discuss their work, believing "they don't bother because it is too late." Only two academics (Anne and Edmund) allow students to receive feedback on a draft of their assignment. These academics said their students asked questions about how to improve their assignments and responded to the draft feedback. Edmund stated that "if you provide some guidance, they will try and follow and try very hard."

In short, ten of the interviewed academics mark all of their students' written assignments, providing a numerical grade and some sort of feedback on a draft or final version.

The most common way to provide feedback on writing is electronically by adding comments either throughout and/or at the end of the assignment, to a Word document or through the learning management system. Only three academics prefer to handwrite their feedback on a hard copy of each assignment (Catherine, Darcy and Emma). Five academics

type or write brief comments throughout the body of the assignment, such as the example of

Elinor's in-text feedback shown in Figure 4-8.

Figure 4-8

Example In-Text Feedback From Elinor

should pay back borrowed funds, in addition, High debt relative to equity or high financing costs relative to profit cannot be sustained indefinitely.

Commented [OR17]: read again. Contradict meaning

Five academics take an editorial role and edit the text. Marianne and Elizabeth choose

to only do this for the first one or two pages rather than an entire assignment. Examples of

editing involve deleting or adding words, correcting spelling, punctuation and grammatical

errors and highlighting, underlining or adding question marks next to sections of text that do

not make sense. Figure 4-9 shows an example of Marianne's editorial feedback.

Figure 4-9

Example Editorial Feedback From Marianne

out. Moreover, when it comes to the issue of juridical double taxation, the residence test defined under the OECD model Model Tax Convention or double taxation agreements can be applied in order to ....??. As a result, there is always a nexus between the residence test and the fiscal sovereignty of

Providing the students with a highlighted rubric is common practice. Additionally, the

rubric is often accompanied by a summary of key feedback points. Figure 4-10 displays a

section of a rubric followed by additional bullet-pointed summary feedback.

Figure 4-10

Example Rubric Feedback From Knightley

Writing and referencing (10%)	References and/or citations are inadequate or incorrect. Report contains numerous spelling errors, non-existent or incorrect use of punctuation and grammar which impedes meaning.	References and citations are included and generally meet correct APA format with some errors, but lack quality and/or are applied in a limited or superficial manner. Report contains occasional lapses in spelling, punctuation and grammar.	There are sufficient quality references and citations, and these meet correct APA format with only a few minor errors. Report contains very few spelling errors, uses correct punctuation, is generally grammatically correct and uses complete sentences.	References show an ability to examine academic material to support critical analysis and meet correct APA format. Report contains no spelling errors, uses correct punctuation, is grammatically correct and uses complete sentences.

- High percentage of similarities with many copy pasting from the sources without referencing them
- Executive summary is like an introduction
- Very limited referencing

If there are common issues with students' writing, academics, such as Darcy and Brandon, may choose to highlight these verbally to the whole class.

In summary, most MPA academics set a significant written assignment and use a variety of ways to provide feedback that typically focuses on the content of the work rather than the writing quality. The subsequent study in the research sought to discover the students' perceptions about the writing requirements and the writing feedback they receive during an MPA programme.

Phase 1, Study 3a: Students' Perceptions of OTLTW (Online Student Questionnaires)

Sixty-two current MPA students across two cohorts at a New Zealand university answered two online questionnaires. In the first, they responded to general items about writing and feedback, and in the second, items about the OTLTW in specific MPA courses taught by seven of the academics who had participated in the critical dialogue interviews (Study 2). The students completed the two questionnaires concurrently, with all students answering the first questionnaire, followed by the version of the second questionnaire that related to the specific MPA courses they had taken. The two questionnaires can be seen in Appendices J and K. Findings for both questionnaires are presented below, organised by the framework dimensions used to create the questionnaires (as illustrated in Table 3-10).

Importance of English Writing Skills (Questionnaire 1, Items 1–4).

The data displayed below in Table 4-4 suggest that, on average, students strongly agreed[16] that writing skills are important during an MPA degree, after graduation and for an accounting career.

Table 4-4

Students' Perceptions of the Importance of Strong Writing Skills

Descriptive statistic	Importance for master's degree	Importance post-graduation	Importance for accountants
Mean	5.8	5.7	5.6
Standard Error	0.1	0.1	0.1
Median	6.0	6.0	6.0
Mode	6.0	6.0	6.0
Standard Deviation	0.6	0.5	0.6
Range	3.0	2.0	2.0
Minimum	3.0	4.0	4.0
Maximum	6.0	6.0	6.0
Sample size	62.0	62.0	62.0

For all three incidences, the mean value was 5.6 or above (i.e., nearly strongly agree). The sample median was 6, meaning that at least half of the students strongly agreed with the three statements of importance. The sample mode was 6, showing the majority opinion was also strongly agree. The minimum values for the range were 3 or 4, indicating that some students somewhat disagreed (3) or only somewhat agreed (4) with the three statements. However, calculating the coefficient of variation (CV)[17] provides evidence that most student respondents had very similar opinions and regarded writing skills as important during and after

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[16] In the questionnaires, a six-point scale was used with these response options: 1 (strongly disagree), 2 (disagree), 3 (somewhat disagree), 4 (somewhat agree), 5 (agree), 6 (strongly agree).

[17] The CV shows the ratio of the standard deviation to the mean. A high value means there is greater dispersion around the mean and therefore, greater variation in responses.

their master's degree. For example, in the case of writing being important during an MPA degree, the CV was 0.1 or 10%:

$$(CV = \frac{standard\ deviation}{mean} = \frac{0.6}{5.8} = 0.1 = 10\%)$$

Ten percent is a relatively small figure (Black et al., 2018), suggesting that there is little variation in student opinion that being able to write well in English is important during an MPA degree.

Over half (35) of the student respondents chose to write a qualitative answer for Item 4 of Questionnaire 1, explaining why they felt strong writing skills were vital for university and career success. Several students recognised that they were doing a graduate degree in an English-speaking environment and that good writing skills were necessary to express their thoughts clearly and logically; as one student explained, "writing well in English can help you to explain your thinking." However, the most common reason given (18 responses) for needing to be able to write well at university was that MPA courses are assessed mainly through writing tasks. One student described how "all assessments are marked based on the expression of knowledge in English, especially in writing (60-100%)" and a second, "there are plenty of assignments that require us to be able to write well in English in order to score well in these assignments." Only one student somewhat disagreed that strong writing skills were important at university: "I do believe that students that do not write English well, still can do above average in the master's programme. Lectures [*sic*] seldom correct students when they are making mistakes."

The ability to write a professional business report was another common point emphasised by students to highlight the importance of writing skills. Students wrote about the need to learn about this genre at university, and many of the responses for needing to write

well after graduation and as accountants also mentioned written reports. For example, one student wrote:

> My future will deal a lot with business report. It could be for top management report or for client. To be able to write professionally and clearly is very important to make the audience undertand [*sic*] or got the points of my report.

Additionally, five of the students wrote about globalisation, and one explained that as they wish to have an accounting career in an English-speaking environment, being able to write well in English "opens opportunity…to do business with people abroad."

Ability to Write in English (Questionnaire 1, Item 5)

Item 5 asked the students their perceptions of their writing abilities before they started the master's degree and after completing a year or more of their degree. Students were asked to consider whether their writing had improved during their study. These results are displayed in Table 4-5.

Table 4-5

Students' Perceptions of their Writing Ability

Descriptive statistic	Strong writing before MPA	Strong writing now	Writing improved during MPA
Mean	3.9	4.4	4.5
Standard Error	0.1	0.1	0.1
Median	4.0	4.0	5.0
Mode	4.0	4.0	5.0
Standard Deviation	1.0	0.9	0.9
Range	5.0	5.0	5.0
Minimum	1.0	1.0	1.0
Maximum	6.0	6.0	6.0
Sample size	61.0	61.0	61.0

The mean values of 3.9 and 4.4 displayed in the first two columns of Table 4-5 suggest that typically, students only somewhat agree (4) they had good writing skills before they started the degree or at the time of participating in this research project. However, the mean of 4.5 in the third column shows that they were slightly more inclined to agree their writing skills had improved since they started their study. The differences in the median and mode values (4 for the first two columns and 5 for the third) support this comparison. In addition, a t-test was used to compare the means of the first column (students' perception that their writing skills were strong before the degree) and the third column (students' perception that their writing skills improved during the degree). The t-score (3.5) indicates that the difference between these two means is statistically significant at the highest confidence level (99.9%). Please see Table O1, Appendix O for these calculations. This result shows that students were significantly more likely to agree that their writing skills improved during the MPA than that they could write well before they began their studies.

Responsibility for Improving English Writing Skills (Questionnaire 1, Items 6–7)

In this section, students were asked whether they felt they or the academics had the most responsibility for writing skills development. Table 4-6 displays the results for Item 6.

Table 4-6

Students' Perceptions of Writing Development Responsibility

Descriptive statistic	Student's responsibility	Academics' responsibility
Mean	5.3	4.7
Standard Error	0.1	0.1
Median	6.0	5.0
Mode	6.0	5.0
Standard Deviation	0.8	1.1
Range	4.0	5.0
Minimum	2.0	1.0
Maximum	6.0	6.0
Sample size	61.0	61.0

The mean, median and mode are bigger for *student's responsibility* than *academics' responsibility*, suggesting students were more likely to believe students themselves have greater responsibility than academics. To strengthen this argument, a t-test was used to compare the means of 5.3 (*student's responsibility*) and 4.7 (*academic's responsibility*). Please see Table O2, Appendix O for these calculations. The t-test result shows that the t-statistic was 3.2, which is higher than the critical value at 2.6. This indicates that the population mean for *student's responsibility* is significantly different from the population mean for *academics' responsibility* at a 1% significance level. In addition, at a 99% confidence level, the confidence intervals of the population mean show [5.0, 5.6] for *student's responsibility* and [4.3, 5.1] for *academics' responsibility*. Please see Table O3, Appendix O for these calculations. There is, therefore, strong evidence to suggest that at the highest statistical level (99% confidence), students believe they have more responsibility to develop their writing skills than the academics.

When asked (Item 7) to expand their responses about whether anyone else, aside from students or academics, should help develop writing skills, most students wrote "no" or restated that it was predominantly their responsibility. However, two groups mentioned as having some responsibility for writing development were literacy academics and fellow students. A team of literacy academics is employed to work with these particular MPA students, and ten of the students wrote about this team. Five students suggested that their peers, or "friends with fantastic English writing skills," as one student described them, could support others' writing skills' development.

Development of English Writing Skills (Questionnaire 1, Items 8–11)

The next set of items explored the writing development strategies students and academics employ to items about students' individual efforts. Item 8 of Questionnaire 1 asked students about their strategies for developing writing skills. Table 4-7 displays their responses.

Table 4-7

Students' Strategies for Developing Their Writing Skills

Descriptive statistic	Make an effort to improve	Attend writing workshops	Attend communication seminars	Submit drafts for feedback	Use Grammarly software
Mean	4.9	3.2	4.9	4.7	5.7
Standard Error	0.1	0.2	0.2	0.2	0.1
Median	5.0	3.0	5.0	5.0	6.0
Mode	5.0	4.0	6.0	6.0	6.0
Standard Deviation	0.8	1.4	1.3	1.5	0.8
Range	4.0	5.0	5.0	5.0	5.0
Minimum	2.0	1.0	1.0	1.0	1.0
Maximum	6.0	6.0	6.0	6.0	6.0
Sample size	58.0	58.0	58.0	58.0	58.0

With the mean, median and mode as 4.9, 5, and 5, respectively, the results shown in the second column of Table 4-7, suggest that students agree (5) they do make some efforts to improve their writing and they make these efforts in a variety of ways. However, students are more likely to make use of the writing assistance (attend communication seminars and submit drafts for feedback) provided by the literacy academics employed specifically to help MPA students with communication skills than they are to make use of centralised university support services (attend writing workshops).

The findings in Table 4-7 show that the most common student strategy is to use Grammarly software, a digital writing assistance tool, to help proofread and edit their work. The mean for Grammarly was 5.7 and the median and mode were both 6, suggesting that students strongly agree (6) they make use of this software. Only 13 of the students chose to provide further details (Item 9) about the strategies they use to develop their writing skills, and of these answers, the most common response (7/13) referred to reading. One student explained that "reading more journal and articles help me to expand my vocabulary and grammar, too."

Students were also asked to provide details about how academics try to help them improve their writing (Item 10) and what other things they would like academics to do (Item 11). There was a variety of responses, but two themes were clear. The first was that students want clear guidelines about the writing they are expected to produce. One student explained that academics "should help guide how to structure the essay or report, somehow we are loss in what is the expectation of the lecturers toward our report." Students suggested different things that helped them understand an academic's expectations. One wrote that "the outline of the assignment is quite useful" and another suggested that they should be provided with "good exemplar to show how we should do to be able to write well." A third student felt that "give a clear rubric" was a good way to clarify writing guidelines and a fourth wanted "more explanation on professional language, for example, the accounting standards and notes in financial reports."

The second theme in the qualitative responses about how academics can help students improve their writing skills was feedback on the writing. Several students requested that academics provide feedback on the structure and language of their assignment as well as the content. One student suggested that academics should "give better and detailed feedback when reports and written assignments have been marked with concrete suggestions on how to improve." In summary, students believe that academics can help develop their writing skills by providing clearer guidelines and expectations, as well as feedback on their writing. There were, however, a few students who made it clear that they do not expect the academic to help develop their writing skills. As one wrote, "my understanding is their job is to teach the content."

Language Feedback Preferences (Questionnaire 1, Items 12–14)

The final items in the first questionnaire focussed on feedback. Table 4-8 illustrates students' feedback preferences.

Table 4-8

Students' Feedback Preferences

Descriptive statistic	Want writing feedback	Want only their grade	Prefer electronic feedback	Prefer face-to-face feedback	Prefer summary feedback
Mean	5.4	3.1	4.4	4.3	4.6
Standard Error	0.1	0.2	0.2	0.2	0.5
Median	6.0	3.0	5.0	4.0	5.0
Mode	6.0	1.0	6.0	4.0	5.0
Standard Deviation	0.8	1.8	1.4	1.3	1.1
Range	3.0	5.0	5.0	5.0	4.0
Minimum	3.0	1.0	1.0	1.0	2.0
Maximum	6.0	6.0	6.0	6.0	6.0
Sample size	56.0	56.0	56.0	56.0	56.0

The mean, median and mode for *want writing feedback* (5.4, 6 and 6), suggest that students do want to receive feedback on their writing with the CV ($CV = \frac{standard\ deviation}{mean} = \frac{0.8}{5.4} = 0.15 = 15\%$), at 15% showing little variation in this opinion amongst the respondents. However, the results displayed in Table 4-8 show variation in the *type* of feedback students prefer; some prefer electronic feedback, some face-to-face and some summary feedback. Calculating the CV values for the last four columns makes this variation clear. For example, the CV for *want only their grade* is 58% ($CV = \frac{1.8}{3.1} = 0.58 = 58\%$). The large CV value shows that there was a variety of opinions about whether students prefer electronic feedback. The range values (1-6) for the items in the last four columns further strengthen this argument as opinions varied from strongly agree to strongly disagree. The qualitative comments (Item 13) also show variation in the sort of feedback students prefer, although four students stressed that whatever the type of feedback, it should be developed and detailed, "not a one-liner feedback." One student concluded that "anything is ok," so long as the feedback "clearly states

which part is done right and which part is done wrong, so I can understand which part I should fix."

Item 14 asked the students to consider what they would like feedback on by ranking these aspects in order of preference (1 being the most important):

1. assignment content
2. assignment presentation and format
3. assignment structure
4. clarity of meaning
5. grammatical accuracy
6. organisation of ideas
7. punctuation
8. referencing (e.g., APA style)
9. spelling
10. tone
11. word choice

The results are displayed in Table 4-9.

Table 4-9

Students Preferred Feedback Aspects

Descriptive statistic	1	2	3	4	5	6	7	8	9	10	11
Mean	1.9	3.8	3.1	4.0	6.2	4.7	7.9	8.5	9.0	9.3	8.0
Standard Error	0.2	0.3	0.2	0.2	0.3	0.3	0.2	0.3	0.2	0.2	0.4
Median	1.0	3.0	3	4.0	6.0	5.0	8.0	8.0	9.0	10.0	8.0
Mode	1.0	2.0	3	4.0	6.0	6.0	7.0	8.0	9.0	10.0	11.0
Standard Deviation	1.4	2.2	1.7	1.8	2.0	2.0	1.5	1.9	1.7	1.8	2.9
Range	7.0	10.0	8.0	9.0	10.0	8.0	7.0	10.0	7.0	8.0	10.0
Minimum	1.0	1.0	1.0	1.0	1.0	1.0	4.0	1.0	4.0	3.0	1.0
Maximum	8.0	11.0	9.0	10.0	11.0	9.0	11.0	11.0	11.0	11.0	11.0
Sample size	57.0	57.0	57.0	57.0	57.0	57.0	57.0	56.0	56.0	56.0	56.0

Table 4-9 suggests students want feedback on the content of their assignment more than any other aspect. The mean, mode, and medium for choice 1 (assignment content) are the lowest in all cases, indicating that the majority of students selected this as the most important aspect for feedback. The lowest-ranked aspect appears to be choice 10 (tone), with the highest mean value (9.3) and median and mode values of 10.

Responses to Language Feedback (Questionnaire 1, Item 15)

Table 4-10 provides evidence of the students' responses to feedback.

Table 4-10

How Students Respond to Feedback

Descriptive statistic	Student reflects on feedback	Student responds to feedback	Student contacts lecturer	Student feels feedback improves writing
Mean	4.9	4.7	4.0	4.5
Standard Error	0.1	0.1	0.2	0.2
Median	5.0	5.0	4.0	5.0
Mode	5.0	5.0	4.0	5.0
Standard Deviation	0.8	1.0	1.4	1.2
Range	3.0	5.0	5.0	5.0
Minimum	3.0	1.0	1.0	1.0
Maximum	6.0	6.0	6.0	6.0
Sample size	56.0	56.0	56.0	56.0

The mean, median and mode for *student reflects on feedback* and *student responds to feedback* are at or nearly at 5, suggesting that, in general, students agreed (5) that they reflected on and responded to academics' feedback. However, the mean, median and mode values for *student contacts lecturer* were all 4, indicating that students only somewhat agreed (4) they would contact their lecturer to discuss their feedback. The range (1-6) for *student feels feedback improves writing* suggests that there was a variety of opinions about whether the feedback students received helped them to improve their writing.

Place of Writing and Writing Feedback on Specific Courses (Questionnaire 2)

The second short questionnaire consisted of seven items about the integration of writing and six items about writing feedback in seven specific MPA courses. The items used the same six-point scale[18] as the first questionnaire, and descriptive statistics were calculated separately for all seven courses. The purpose was not to compare the different courses but

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[18] In the questionnaires, a six-point scale was used with these response options: 1 (strongly disagree), 2 (disagree), 3 (somewhat disagree), 4 (somewhat agree), 5 (agree), 6 (strongly agree).

rather to enable a more personalised intervention experience with individual academics during

the intervention in Study 4; the academics would be able to learn about their students'

experiences in their course.

An example analysis is provided for one of the seven courses; the academic who taught

this course was Darcy. Table 4-11 displays the findings for the items about writing and Table

4-12 displays the findings for the items about feedback. These findings were shared with

Darcy in the subsequent intervention study.

Table 4-11

The Place of Writing on Darcy's Course

Descriptive statistic	Student has to do significant amount of writing	Academic tells students of importance of writing	Quality of writing affects the course grade	Student can pass course with weak writing	Academic teaches writing skills	Academic share writing exemplars	Student's writing improves because of the course
Mean	5.6	5.4	3.4	5.1	3.9	3.8	4.2
Standard Error	0.1	0.2	0.3	0.2	0.4	0.4	0.4
Median	6.0	6.0	3.0	5.0	4.0	4.0	5.0
Mode	6.0	6.0	4.0	6.0	4.0	6.0	5.0
Standard Dev.	0.5	1.0	1.7	0.9	1.6	1.8	1.6
Range	1.0	4.0	4.0	3.0	5.0	5.0	5.0
Minimum	5.0	2.0	2.0	3.0	1.0	1.0	1.0
Maximum	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Sample size	19.0	19.0	19.0	19.0	19.0	19.0	19.0
99% UCL	5.9	5.9	4.2	5.6	4.9	4.8	5.2
99% LCL	5.3	4.9	2.6	4.6	2.9	2.8	3.1

Table 4-12

Writing Feedback on Darcy's Course

Descriptive statistic	Individual verbal feedback	Individual written feedback	Whole class feedback	Rubric includes writing	Feedback is understandable	Feedback is useful to improve writing
Mean	3.7	4.4	4.6	4.7	4.7	4.5
Standard Error	0.4	0.4	0.4	0.4	0.4	0.4
Median	5.0	5.0	5.0	5.0	5.0	5.0
Mode	5.0	5.0	5.0	6.0	6.0	6.0
Standard Dev.	1.9	1.6	1.7	1.7	1.6	1.6
Range	5.0	5.0	5.0	5.0	5.0	5.0
Minimum	1.0	1.0	1.0	1.0	1.0	1.0
Maximum	6.0	6.0	6.0	6.0	6.0	6.0
Sample size	19.0	19.0	19.0	19.0	19.0	19.0
99% UCL	4.7	5.4	5.6	5.7	5.7	5.5
99% LCL	2.7	3.4	3.6	3.7	3.7	3.5

The findings from the second questionnaire sometimes confirmed the academic's description of their practice (Study 2). For instance, Darcy had claimed that although students have to produce a significant amount of writing and are told writing is important, it is possible for students with weak writing skills to pass this course. The data in Table 4-11 suggest that Darcy's students have the same perceptions. The mean, median and mode values for these three items are all 5 or above: *Student has to do significant amount of writing, Academic tells students of importance of writing* and *Student can pass course with weak writing*. This shows the majority of students agree or strongly agree with these three statements. As only 19 students answered items about this particular course, the population mean was also calculated. At the highest statistical level (99% confidence), the confidence intervals of the population mean show [5.3, 5.9] for *Student has to do significant amount of writing*, [4.9, 5.9] for *Academic tells students of importance of writing* and [4.6, 5.6] for *Student can pass course*

with weak writing. This indicates that students on this particular course typically agree (5) or strongly agree (6) with these statements about Darcy's course and practice.

However, other items revealed a disparity between the students' perceptions and the academic's description of practice. In Study 2, Darcy explained that poor writing skills affect a student's course grade; the findings for *Quality of writing affects the course grade* shown in Table 4-11 suggest that students may not understand this. The confidence intervals of the population mean (at 99% confidence) show [2.6, 4.2] for this item, indicating that students were less likely to agree with this statement than the three items discussed in the previous paragraph. This finding was shared with Darcy during the intervention and led to a conversation about how Darcy could more clearly show the students that writing quality is assessed in the course.

In the intervention, the questionnaire findings were often used alongside the qualitative comments from both the questionnaire and the student interviews. For instance, Table 4-12 shows that the range values for *Feedback is understandable* and *Feedback is useful to improve writing* were 1-6, indicating that there was a range of student opinions about whether the feedback Darcy provided on writing was understandable and useful. The qualitative comments showed that one of the students' issues with the feedback was that they could not read Darcy's handwritten comments. (An example of Darcy's cacography can be seen in Figure 4-4.) When Darcy was made aware of this in the intervention, they decided to start providing electronic feedback or make efforts to write more clearly.

Eight of the student questionnaire respondents accepted an invitation to be involved in a critical dialogue interview (Study 3b) to share their perceptions of the OTLTW in their MPA courses in more detail.

Phase 1, Study 3b: Students' Perceptions of OTLTW (Critical Dialogue with Students)

The hour-long critical dialogue interviews with eight students further informed the cross-case theory of action regarding the ways MPA academics provide the OTLTW and the consequences of these actions for the students. Moreover, the interview findings enabled the intervention tool to be personalised for each of the academics participating in Study 4. The common themes and comments about academics' individual OTLTW practices emerging from these critical dialogue interviews are outlined below.

Students Believe Strong Writing Skills Are Important

In Study 2, several academics had expressed concern that students might fail to realise the importance of strong writing communication skills. However, all eight student interviewees claimed to value such skills both at university and for their future careers. Consistent with the questionnaire findings, students are aware that weak writing can affect their university grades: "writing is more important because most of the marks is based on written report or essay or exams" (Nancy). Furthermore, students talked about the necessity of being able to write to express their academic ideas clearly: "I think sometimes I have very fantastic ideas, but if I can't write it, the professor can't understand it" (Oliver), emphasising that it is "not how good you write but do people understand what you are going to say" (David).

The students also explained that they will need strong writing skills in the workplace "especially as international students, communication probably would be the single most important skill in terms of job seeking. I mean, in terms of communication, you need to get your ideas across to the other person" (Esther). Several students described the different genres of writing they will need to do as a future accountant: "I guess it's important because I need to write a report, as accountant, to prepare the financial report to the public and I also need to write thousands of emails to the boss and something else" (Oliver).

The students said that some academics stress the importance of writing much more than others. For instance, Darcy's name was mentioned by four of the students as someone who tries very hard to make students understand the importance of learning to write well: "Yeah, [they] tell you and really hammered that point in for assignment one" (Betsey). This is consistent with this academic's numerous claims that they emphasise the importance of writing skills to their students: "one of the things we emphasise there and one of the key competencies we try and improve there is the thing called communicate effectively, you know, two words" (Darcy). However, students said other MPA academics do not stress the importance. Betsey said that Wickham "was kind of like, I don't really care how you write it, as long as the content's there." These findings were later shared with the relevant academics, Darcy and Wickham, during the intervention and used to inform the co-constructed set of changes each academic agreed to consider implementing in the subsequent iteration of their MPA course. For example, after learning this finding, Wickham agreed to start highlighting the importance of writing to students.

Something that seems to make the importance of writing skills obvious to students is the deduction of marks for poor writing. David is aware that their course grade has been affected by their poor writing: "they actually told you that…professional language is important and also they will look at the grammar mistake. And I got minus point because my writing in the tax exam." Nancy believes that "all lecturers should emphasise in their own way how writing is important" but must make it very clear if writing quality will affect grades. This student felt rather disgruntled that they were not aware of this, explaining that in one important assessment, "I got the idea right, but the way I wrote it, or the way I structured my sentence, was not good enough. So the mark was deducted anyways. So, if all the lecturers could, you know, emphasise this before, like, during the class, this will give us a better opinion about what you expect."

Students Take Responsibility for Developing Their Writing Skills

As well as agreeing on the importance of strong writing skills, all eight students accepted personal responsibility for developing these skills. The Questionnaire (Study 3a) findings also indicated that students felt responsible for their writing development. In the interviews, some students expressed this belief adamantly, such as Esther, who stressed, "it is always the students' main responsibility. We really cannot rely on others to help us; it is always our responsibility." However, there was less agreement about how successful students had been at improving their writing skills over the programme. Half the students felt their skills had not improved; for example, David remarked rather sadly, "actually, I don't think they're improved."

The main reason provided for not improving and failing to produce high-quality writing was time. Oliver explained that "if I have more time, I can do more and make it more clear. Sometimes I can find the issues…but actually, I don't have any time to try to improve my grammar. Yeah, but actually, it's hard to improve, I think." Others, such as Nancy, were more positive about their learning: "Oh, I think the course has really helped me to improve my, like, report or essay writing skills. I didn't really know how to write a report or essay before I came here." Where there was a sense of achievement, the belief was writing skills had "probably improved because of all the written assessments" (Betsey). The students, therefore, agreed although the main responsibility to improve writing skills lies with the students themselves, the academics should require the students to write assignments and provide "guidance" on these (Horace). During the interviews, the eight students had a great deal to say about the sort of writing and feedback they find most helpful.

Students Want Their Writing to Be Assessed in Real-World Assignments

Students want the opportunity for "more practising" of writing (Oliver) through graded written assessments in each course; students feel motivated to write well if "there's marks" for

the writing (Nancy). Students were not keen for their writing to be assessed in tests and examinations because "we have limited time to check our grammar" (Horace) and "it's hard for international student, right,…because the time is hurry" (David). However, several students felt that because written communication skills are so important, they perhaps should be assessed in test writing. Horace commented, "Well to be fair, language would also be required in the test", and Daisy, "in my opinion, I think probably they should take the writing because it's very important in the future."

Whilst there were some differing views about assessing writing quality in tests, all eight students agreed it should certainly be assessed in written assignments. A common theme was that these graded assignments should be real-world, designed to prepare students for their careers, with tasks that are "professional-oriented rather than academic-oriented" (Esther). Esther explained, "I'm not very keen to write the academic essays, I'm sorry to say that. But I really didn't like that, because I'm not going to be an academic scholar, and I really don't appreciate the academic language." Students believe that MPA academics have this "responsibility" to create writing assignments that will teach the students what "we actually to do in the real-life" (Daisy), and that will allow students to "continue to use the skills we learn from these assignments afterwards" (Esther). For this reason, Willoughby's assignments, which typically require a written report analysing an authentic company, were admired by the students. Wickham's assignments were similarly praised: "the email question, that one is very brilliant. They're good, very good because that's the thing you need to do when you have a job in future. So, you're not only to, that's not a communication between teacher and students. That's the communication between the clients and professional" (Esther). These findings concur with the questionnaire (Study 3a) findings that students believe it is important to learn how to write effective reports.

Students Want Clear Assignment Guidelines

The questionnaire findings (Study 3a) suggested that clear assignment guidelines are essential for students. Correspondingly, in these interviews, every student talked about how important it was for MPA academics to communicate their writing expectations clearly. Oliver said lecturers need to "make their requirement clearly…like what they want, what they're looking for in assignment and what they want me to say" and claimed that "some lectures do that, but some are weaker." Nicholas agreed that "perhaps they could give a more detailed information or instruction" and "it would be more effective if the lecturer give it out themself because they know like exactly what they want." Students said clear assignment guidelines improve the students' writing: "The more clear the rubric…the guidelines, the better we can write" (Oliver). Examining some of the rubrics in this study strengthens these concerns. Would the majority of students understand what they are required to do to make their writing "elegant" (Marianne's rubric) or "precise, engaging, with an easy flow" (Emma's rubric)?

Furthermore, it is important that information about the written assignment is shared with the whole class. Nicholas described Willoughby's practice of sharing information about the assignment:

> And [they have] announcement and all that. I think [they] always like come back to Piazza[19] and try to share a little bit more and…it kind of shows that well [they] actually care for the students that they have to do good. [They] want student to do good. So it's clear on that.

David feels it is unfair when some academics fail to "disclose what they want for the assignment, but they only disclose to people who ask." This finding led to Darcy agreeing in the intervention to start sharing all assignment information with the whole class online.

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[19] Piazza is an online platform for class discussions.

Students Want Exemplars

The majority of the interviewees (7/8) said that exemplars are an effective way to improve their written communication skills. Oliver said that "examples are good; it's the best idea I can give." The main explanation of why exemplars are so helpful is that students gain a better understanding of the expected structure of a genre: "when you get to see the exemplar and you kind of get a better idea, it's like what, what are you exactly supposed to do? So yeah, it's helpful" (Nicholas).

When students are asked to write new genres, they are often unsure how these should be structured. An exemplar can provide an example structure for a particular writing genre but does not necessarily prevent students from being creative. Esther explained how exemplars helped them write their first business report: "I will try to think myself, try to think by myself what a good business report should look like. And I refer to these exemplars and also make up my own. I want to learn something new." Horace had a similar argument about the advantages of an exemplar: "Well it was helpful…to give us guidance on the structure of the report. But basically, I looked into the structure and then I made my own report." They added that exemplars saved them valuable time "because I'm also a student so when you don't have enough time, like you're just trying to read and then make your own report. And like try to make it with your own words, but basically like the structure is almost the same." Nancy agreed that an exemplar allowed them to make more effort with their writing, explaining that:

> for most reports and essays, structure was the most important thing to give advice on. Like for me, I had to figure out the structure for maybe two hours to just, trying to figure out what I should put in, or I should just leave out. But once I had the structure, I can just write.

In Study 2, the academics had expressed mixed attitudes about providing exemplars and many expressed unease at showing students examples of others' writing. Refusing to show

an exemplar was a common complaint about academics' practice made by the students during the Study 3b critical dialogue interviews. For example, one student criticised Knightley's decision not to share exemplars:

> [they] insisted not putting up anything, like, answers or guide answers, because she thought everybody should have different answers. But I think copying is fine because for tax, it's like this…no matter how you structure a template, it's the same. So [they] just didn't want us to use her template. But actually, it should be the same. Because the template actually was not the point. It was just to make us do the things that matters faster. Like, we can focus on the content. Because that was what really matters, that was all it was tested and I don't know why [they] didn't. (Nancy)

Whilst they realise students appreciate seeing writing samples, a common concern expressed by academics was that students would just copy the work. The interviewed students admitted that this "might be true" (Horace) because "everyone just tries to write exactly like the exemplar" (Betsey). Betsey felt some students copy exemplars because "it's easy" and students might have a "lack of confidence" in their own writing ability or "may not have the motivation to do the extra work." Students, therefore, do understand the reasons why some academics are reluctant to share exemplars. Daisy is aware that their teacher, Darcy, "doesn't like it" because they "want to see something creative." However, students suggested that academics could share several different exemplars to show there is not only one way to write.

If academics are still worried about plagiarism, Daisy suggested they might share an example after the assignment grades have been released: "actually after the results release, I really want to know, like, what [the academic] would do." David agreed, stating, "I was really curious about, like, what's the top mark? Yeah, but after we got the mark, we really want see the top marks-people's paper, I think it's really helpful. Especially the paper I got low, what

did they do?" These findings later resulted in two of the academics considering sharing writing exemplars with the students.

Students Want Feedback on Their Writing

The questionnaire results (Study 3a) indicated that MPA students want writing feedback. In the interviews, at least half of the students also said they would like feedback on the quality of their writing in addition to the content of the assignment. For example, Horace said, "I want both of those." All eight students described in detail the feedback they find most useful.

Students Sometimes Have Difficulty Finding/Understanding Their Feedback

It became apparent in the critical dialogue interviews that students often have difficulty finding or understanding the writing feedback. Following the student interviews, the cross-case theory of action for academics created after Study 2 was revised to include this issue as a consequence. Most of the students had trouble finding feedback. For instance, in Study 2, academic Anne described in detail how students could submit a draft assignment to receive their feedback. Yet not one of Anne's interviewed students claimed to know about this possibility. When asked if they had taken the opportunity to submit a draft for Anne's feedback, Oliver replied, "Really? I don't know! I did the drafts, but I never send it to any of the lecturer."

The writing and feedback samples from Willoughby's interview provided a further example of students not knowing where to find their feedback. It was apparent that Willoughby had spent time providing detailed feedback in the body of the students' assignments, but the interviewed students were unaware of this and had only found the brief summary feedback. Students seemed very surprised when the researcher asked them questions about Willoughby's feedback in the body of their assignments. Esther exclaimed, "Oh! No, I

haven't seen this one. Oh, where can I find this one?" and at the end of the conversation remarked, "I felt really lucky that I participated in this interview, otherwise I don't know I've got the feedback on the left-hand side there." Similarly, Betsey had not seen Wickham's feedback. The first time they read this feedback was in the research interview when they admitted, "I don't know where to find feedback for this." These findings were later shared with academics during the intervention to raise awareness of the difficulties students had in finding their feedback. This led to three academics making efforts to ensure students are aware of how to find their feedback.

Sometimes students were able to locate their feedback but unable to understand what it means. Students often referred to Darcy's practice to make this point. This academic spends many hours providing handwritten feedback, but none of the students interviewed can read the handwritten comments. In the interview, Oliver said, "sometimes I can't read and it's hard for me to read," and David had the same issue: "but some points in their writing, some, some words I don't, I don't know what that word is." The students seemed pleased when the researcher read the feedback out loud, as this was the first time they had understood the comments. Unfortunately, the deciphering of the handwriting did not necessarily result in comprehension of what to do to improve the work. When the handwritten comment was deciphered for Oliver, they still fretted, "I have no idea what I need to put! I don't understand!"

The students provided several other examples of feedback that they found vague and confusing. In Study 2, Darcy described how they frequently circle issues in students' writing (see Figure 4-5), but students may not necessarily understand the reason for this circle. David said, "If you look at the paper, you look at the circle…you will say why you circle here?" A common theme from these interviews was, therefore, that students value feedback that is clear and specific.

Students Want Clear and Specific Feedback

Students want feedback that provides constructive feedback about how they can improve their writing, showing "what's the gap between good and excellent? What should I do future?" (David). Oliver is only interested in feedback that helps them "understand what I need to improve." Students also want to comprehend why their assignment has received the grade that it has. Horace remarked, "I want it to be more specific because I want to know where I lose my marks in case I have a very low mark," and Nicholas, "if my score is not as good, I really want to know why. Which part is missing?" This comment by David succinctly summarises what students need their feedback to do; "I want know why I got this mark; if it is good, why is it good. If not good, which part is not good? What actually improving the paper?'

Willoughby's feedback was praised because it "describes everything like how can I improve it" (Horace). Nicholas said this academic's feedback on their writing made them "very happy" because it consisted of "very concise and very specific comments. So I know exactly what have I done. And it suddenly shed the lights. I'm like, oh, this is why my scores not as good." Willoughby's feedback was contrasted with Knightley's feedback. Horace felt this academic's "feedback wasn't really effective," explaining that it was not "helpful" or "constructive" because the summary statement was vague, "just said, needs improvement." Nicholas also complained, "actually this one doesn't have that much of a detail there. But then I mean the comments. It's not very detailed."

As students desire feedback that shows which parts of the writing can be improved, many prefer it to be within the body of the assignment rather than as a summary statement. David explained that "some professor, like, I can't remember which assignment, I only got feedback at the end hard copy and at the end only one sentence, is totally not explain why I got

that mark." Daisy agreed that feedback throughout the assignment "shows where I've got the exactly good, excellent, where I need to improve."

Students Want Feedback They Can Use in Other Assessments

Some students talked about the importance of when they receive their feedback. They want to receive feedback in time for it to be of use for future written assignments, "like, what I can keep for the next assignment" (David). If the students do not feel the feedback will be useful to a future assessment, they may not even look at the grade. David did not look at Darcy's feedback because their attention was on the next assessment: "when we got this, we have a test that day. So to be honest, when this out, I even didn't look at the grade." The theme that feedback needs to be important for future writing was repeated by other students:

- "and this one is the last assignment and I don't need to understand. Because it's quite busy programme and even after one course, I won't see the professor anymore so no point after the course and no time between the course," (Oliver)

- "No, just let it go. Because myself have other things to just, and one thing, because just letting it go because we already pass," (Daisy)

- "I don't know where to find feedback for this. But I wasn't too worried because I'd finished, kind of thing" (Betsey)

When asked what would make them look at and respond to writing feedback, students said it should be useful for the next assignment. The researcher asked David if they might have looked at Darcy's feedback if it could have been relevant to the test. David replied, "Yeah, definitely! And I will go to ask, like, what's this part mean? If they told us that the two assignment are linked, and also link the final test, then we will really pay hard work on it." Esther explained that their teacher, Willoughby, set two separate assignments which were

connected, and this meant that they did consider the feedback on the first in order to gain a higher mark in the second:

> These two assignments are linked. So we first need to prepare. I think splitting them up is very good way. Because we need to practise again and again, so it's not just for one-off thing. And, you know, usually, people just do it and then forget it. Then, certain people, maybe they just return their grades and then that's all. But if that's continuous, then you have to look at it.

Students' Preferences for the Type of Feedback Differ

As with the questionnaire (Study 3a), the critical dialogue interviews in Study 3b revealed diversity in the types of feedback that students prefer. One thing that was important was the idea that the academic had spent time looking at an assignment and cared about students' individual learning. For example, although Darcy's handwriting might be difficult to read, David still preferred it to electronic feedback because it felt more personalised: "to be honest, I really prefer the handwriting because computer is, like, so cold" and although it might not always be clear about why a section of text has been circled, this student appreciates the fact that it has:

> it means professor or the marker really look at my work. And especially like, where they circle the point, you know which point you make mistake because [they] look, [they] actually look and really look…even so I not get a good grade but I still happy because, because this means someone, like, respect your work.

The theme of personalised feedback was common throughout the interviews. Horace felt the audio feedback from Wickham was "nice because you can also hear the emotions and expression of the, of the lecturer." Students want to feel that the feedback is tailored to their writing. David believes that if they "pay efforts on my assignment," the academics should

"pay efforts on my assignment too. Like, give me some special feedback." This was one reason given why some students do not appreciate generic, whole class feedback. David admitted, "to be honest, I'm not that person who care about others' work", and Oliver said, "No, I didn't care about the general comment because the general comment is not only for me. Some kind of questions and difficulties not happens in my assignment."

However, individual preferences for different types of feedback were obvious. Whilst there were students who preferred the personal feel of handwritten feedback, there were others who argued that "perhaps online would be better because it's on the computer so you won't lose it" (Nicholas). Whilst there were students who do not like generic class feedback, there were others who said it was useful, explaining this "group feedback is more like a bigger picture of everyone and so you kind of see a little bit clearer picture of what the lecturer is expecting" (Nicholas), that it can be helpful if you "just had the same problem as everyone else" (Nancy) and it allows you to "leverage your performance with the others" (Horace). Whilst there were students who like voice feedback because "it's a lot easier than reading stuff" (Betsey) and "when you hear the voice you kind of like grasp, the voice kind of help you…so you kind of know exactly which part they want to emphasise, which part not to emphasis" (Nicholas), there were others who "don't think that is nice. Because if just to me, personal, I won't listen. Because you don't know which part is interesting" (David). Whilst there were students who like rubrics because they "highlight the difference between the good and excellence…and give you a guidance where, like, what the lecturer wants" (Oliver), there were those who said that "to be honest, I think rubric is useless because teacher actually not mark" (David) and that rubrics are not "as important as the written comments, because it doesn't say like which part that I did well or not well" (Nicholas).

Students Tend Not to Discuss Writing Feedback With Academics

Whatever the type of feedback, there was evidence that many students do not talk to their academics about their writing. Students seem to find it difficult to approach their lecturers to ask about their work: "I don't know how to talk about this….most students don't want to go" (Daisy). All the academics hold regular office hours and the students were asked to explain why they tend not attend these to discuss their writing with the academics, especially when they do not understand the feedback. One fear is that they might be accused of grade hunting. Esther said this was their reason for not discussing their writing with the discipline academic: "Because I don't want to argue with the lecturer and it makes me look like I'm arguing for more grades. I'm not doing that." Some students claimed to have tried to ask about their feedback but have been unsuccessful. Oliver described how they tried to contact Knightley to discuss their writing:

> Actually I can't find this lecturer. We can't find this one. [They have] been missing for half of the quarter. How I can find [them]? Even I send [them] the email, I didn't understand the answers [they] gave me. Like, [they] didn't answer me directly so I can't understand what's the meaning for the answer, so I didn't ask [them] anymore.

Willoughby's name was often mentioned in these interviews as someone who is approachable; several students said they would contact this academic about their writing because they have "been really a pleasure to, to work with because [they] always willing to give advice and all that…it's really good that [they] always approachable. So when I have question, I can always go back and ask [them] and [they'll] be all like ready there" (Nicholas). Nicholas said this approachability makes the students make more effort to write well:

> because if I feel like, if lecturers show that they have high expectation and that's one thing. And if and if they also like always available to provide feedback and give advice it's even more like, I really want to do it well." Nancy agreed, "It's like, if the lecturer

does this, then I will spend more time to think about to figure out how I should improve. But if the lecturer spent more time, I can spend some of my time.

In summary, the questionnaires in Study 3a and the critical dialogue interviews in Study 3b revealed that MPA students believe it is important to develop strong writing skills during the programme and feel that improving their writing is predominantly their own responsibility. What students require from academics is that they set graded, written assignments based on real-life tasks, communicate assignment guidelines clearly and share exemplars of what they are expecting. Additionally, students want academics to provide feedback on writing that they can use in other assessments. Students have different preferences for how this feedback is provided, but whatever the mode, feedback should be easily accessible and provide specific, individualised advice about how their writing could be improved.

Phase 2, Study 4: The Intervention (Critical Dialogue with Academics)

In the fourth study, the researcher met with four of the fourteen academics from Study 2 with the aim of constructing a set of possible changes each academic could make to the way they provide the OTLTW to their MPA students. This study took place at just one university and involved academics Willoughby, Wickham, Darcy and Knightley. The intervention study required high-participant interaction throughout the four stages of describing, explaining, evaluating and recommending, outlined in Chapter 3.

Describe

The first task was for the academics to confirm whether they agreed with the problem of practice summary statement: "Some MPA students do not significantly improve their writing skills over the programme and graduate with weak writing skills." All four academics immediately agreed with this statement, concisely and decisively: "Yes, definitely"

(Willoughby), "Agree" (Wickham), "Do I see any improvement? No!" (Darcy) and "Oh yes!" (Knightley).

Explain

Academics were then introduced to both their own individual theories of action, described through a short-written narrative (see the example in Appendix M) and the shared cross-case theory of action (Table 4-2). The academics were required to check if the narrative and theory of action described their teaching practice. They were asked to identify any aspect that they felt was not an accurate description of their practice.

Individual Theory of Action

All the academics confirmed that their teaching practice had been accurately summarised. For example, when asked the question: "Are you happy I have accurately captured your practice," Willoughby replied, "Yes, I think it is pretty good." During this stage, the academics were asked to highlight any sections of their written narrative to which they reacted in some way. This reaction could be to something that they did not agree summarised their teaching practice accurately, or to something that they wanted to discuss further. A total of 31 highlights were made across the four summaries, with each participant highlighting between 3 and 18 sections of text. The reasons that text was highlighted were to confirm, clarify or develop a point or to explain a reflection or change in practice that had occurred since the first critical dialogue interview in Study 2 of this research project. Further details are provided below:

Confirmation. The vast majority of highlights were made because a participant wished to confirm a point. For instance, Knightley highlighted the section "students with weak writing skills can certainly pass this course," validating this belief with the comment "I still believe that," and Darcy remarked, "I can't agree with myself more!" when reading in the

narrative that "some students do realise the importance of strong writing skills and produce well-written assignments."

Clarification. Sometimes the academics highlighted text because they wanted to clarify a point. Willoughby's narrative stated that "much of this assessed writing is done in secure tests" and in the intervention, they specified that "much" meant "about half." Darcy explained that whilst they still believed students' writing in tests is "not particularly great," they were "feeling milder today," so the term "appalling" is probably "a little strong."

Development. At other times, the academics wanted to expand on points that they had made in the first interview. Darcy reaffirmed the belief that there is "programme pressure to pass students" and now wished to develop this issue by also talking of "increasing pressure" from students to increase their grades. The academic provided examples of students who felt their grades should be increased and suggested reasons for this.

Reflection. One highlighted incident suggests that the Study 2 critical dialogue interview might have caused the academics to reflect on the provision of the OTLTW in their course. Willoughby agreed with their summary that the quality of writing is an aspect considered in their assignment rubric. However, since the first interview, the academic had been wondering if the rubric should be updated: "I think with writing quality, one thing that has been on my mind is that we still mark them in terms of academic writing, so referencing rather than professional writing. In the workplace, rightly or wrongly, people are not that fussed about referencing."

Change in Practice. Academics highlighted some sections of their narratives because, following the Study 2 interview, they had begun to make changes to their teaching practice in regard to writing. Wickham had included a learning outcome that focuses on writing development in a new MPA course they were developing, and Willoughby and Knightley had made changes to the ways they provide feedback on their students' writing. Willoughby had

added a writing quality category to their assignment rubric, and instead of writing a brief summary feedback comment, Knightley reported they now record detailed audio feedback on students' writing.

Cross-Case Theory of Action

All the academics were shown the cross-case theory of action and asked: "Are you happy your practice fits within this summary?" All four academics agreed that their practice was captured by the cross-case theory of action. Time was spent during the intervention to explain carefully the constraints, actions and consequences outlined in the theory. Any comments, however minor, made by academics during this stage were captured verbatim on the cross-case theory of action. For example, Figure 4-11 shows (in purple) comments made by Willoughby.

Figure 4-11

Excerpt of Cross-Case Theory of Action With Willoughby's Comments
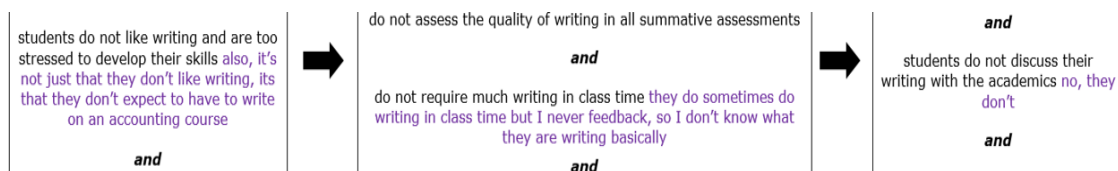
The example in Figure 4-11 shows that Willoughby wished to expand on both the constraint that students do not like writing and the action of requiring students to write in class and also, to confirm the consequence that students do not discuss their writing with the academics.

Only two of the academics disagreed with an action described by the cross-case theory of action. Darcy said that they did require their students to write a significant amount during class time, and Knightley said their course had a communication learning outcome. However, aside from these two exceptions, the academics were happy to agree that their practice of providing the OTLTW fitted with the cross-case theory of action.

Evaluate

After considering the accuracy of both the individual and cross-case theory of actions, each academic was asked to evaluate the effectiveness, coherence and improvability of the cross-case theory of action.

Effectiveness

The academics considered the effectiveness by evaluating the theory against their own teaching goals, as well as those of the programme, the professional bodies and the students. The discussion focussed on whether the academics believed the current practice of providing the OTLTW to MPA students is effective. All four academics concluded that the cross-case theory of action was ineffective, with the most salient point being that students were not prepared for the accounting profession. Darcy summed up the concerns:

> It's this word 'work ready'. You come to the end of your degree and what can you do with it? It does concern me; I don't want people to go out there who could get laughed at or possibly lose their job…they will get found out in the workplace.

Coherence

During this stage of the intervention, each academic was asked to consider the big picture problem and identify any apparent friction between the components of the theory. The discussion was plotted onto the cross-case theory of action. The results may be seen in Figures 4-12 – 4-15.

Figure 4-12

Evaluating Coherence of the Cross-Case Theory of Action: Willoughby
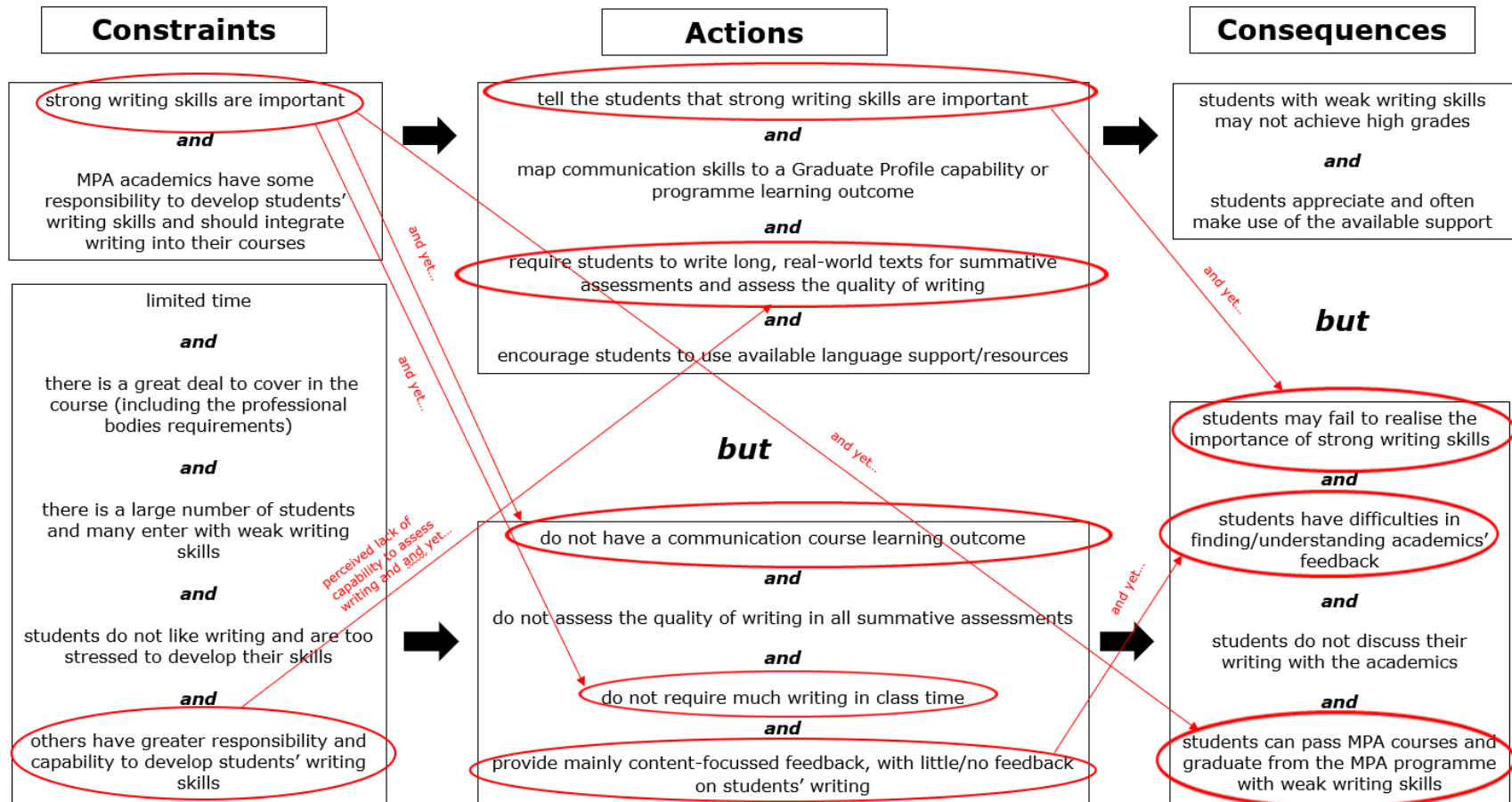
Figure 4-13

Evaluating Coherence of the Cross-Case Theory of Action: Wickham
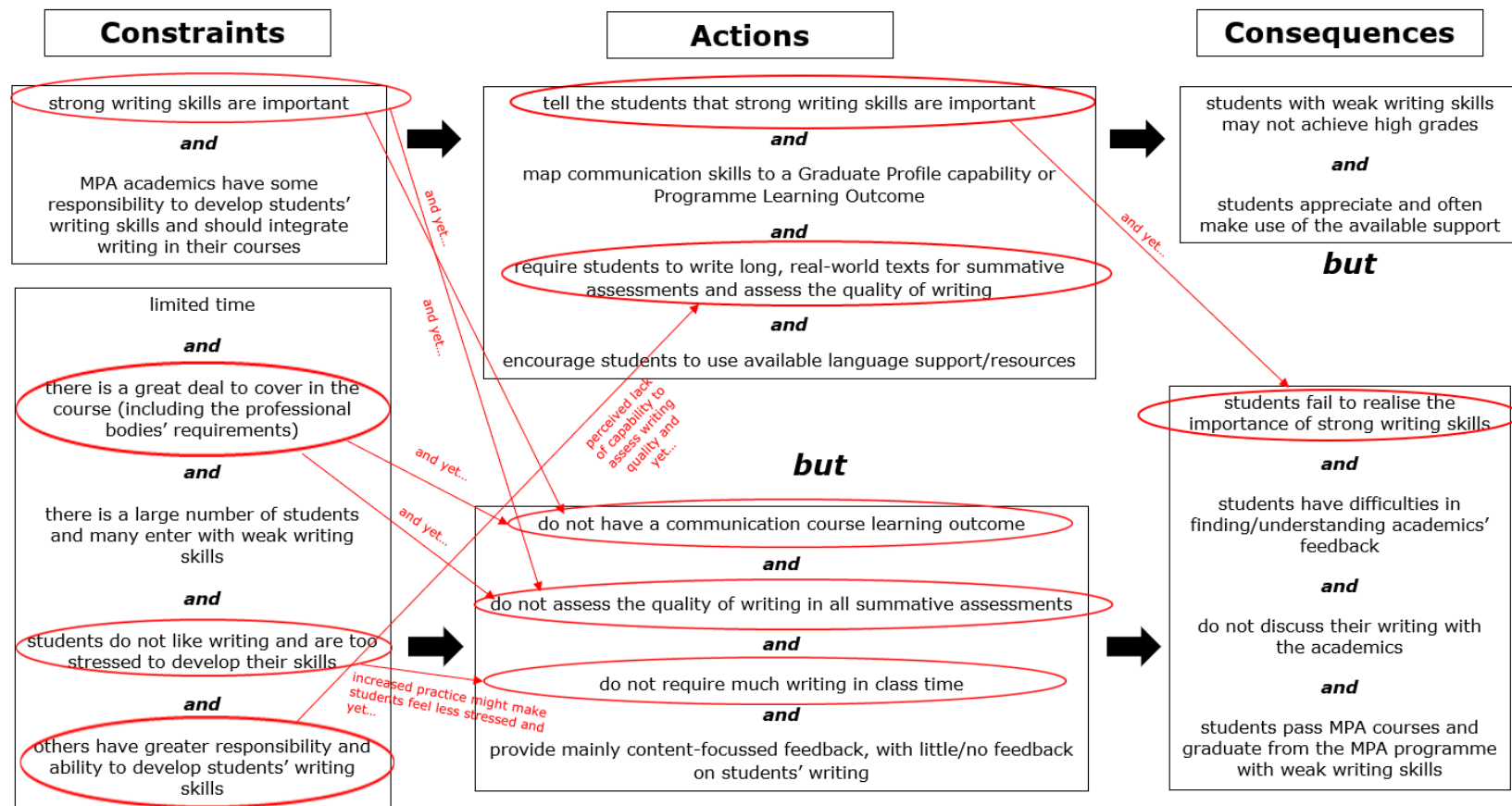
Figure 4-14

Evaluating Coherence of the Cross-Case Theory of Action: Darcy
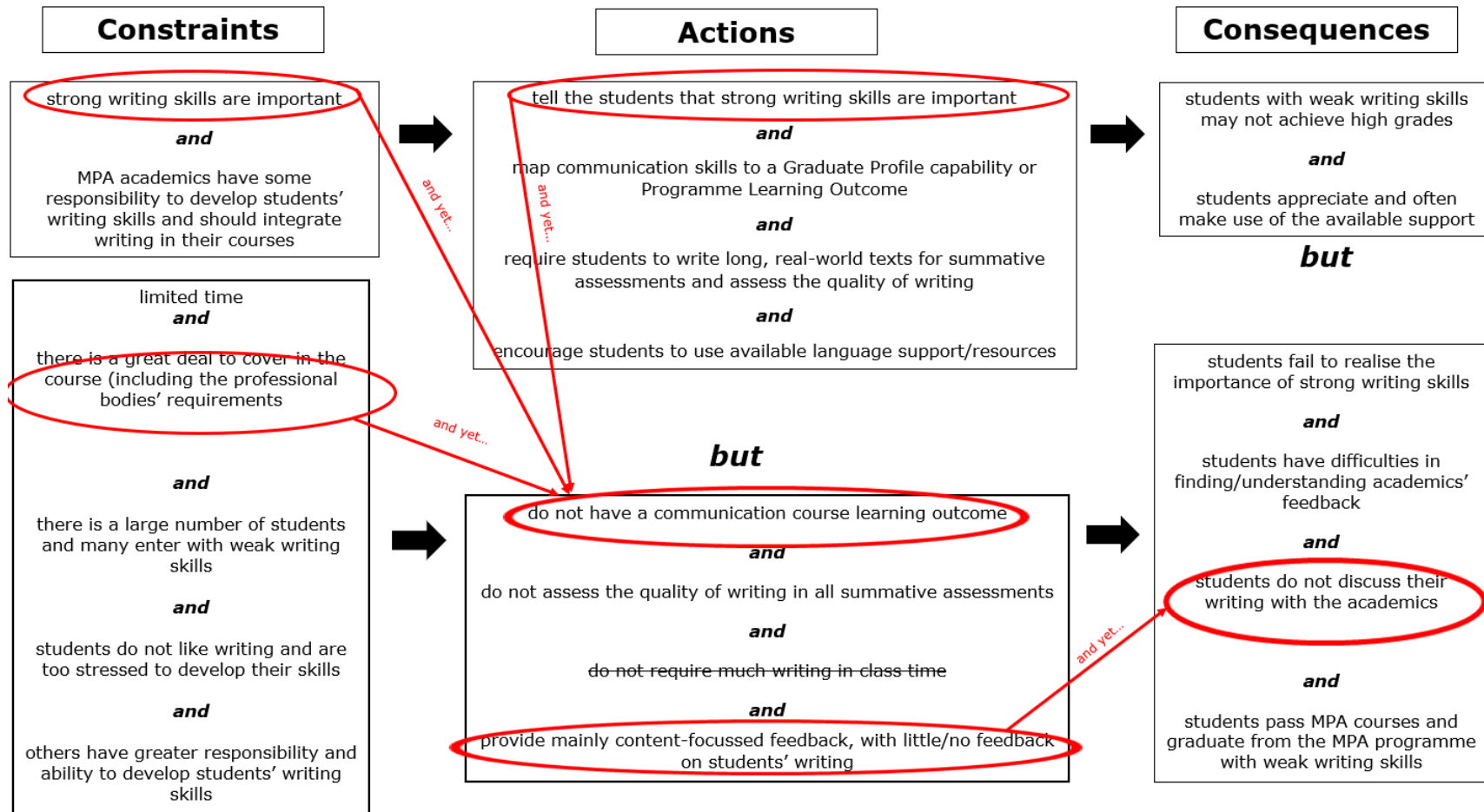
Figure 4-15

Evaluating Coherence of the Cross-Case Theory of Action: Knightley
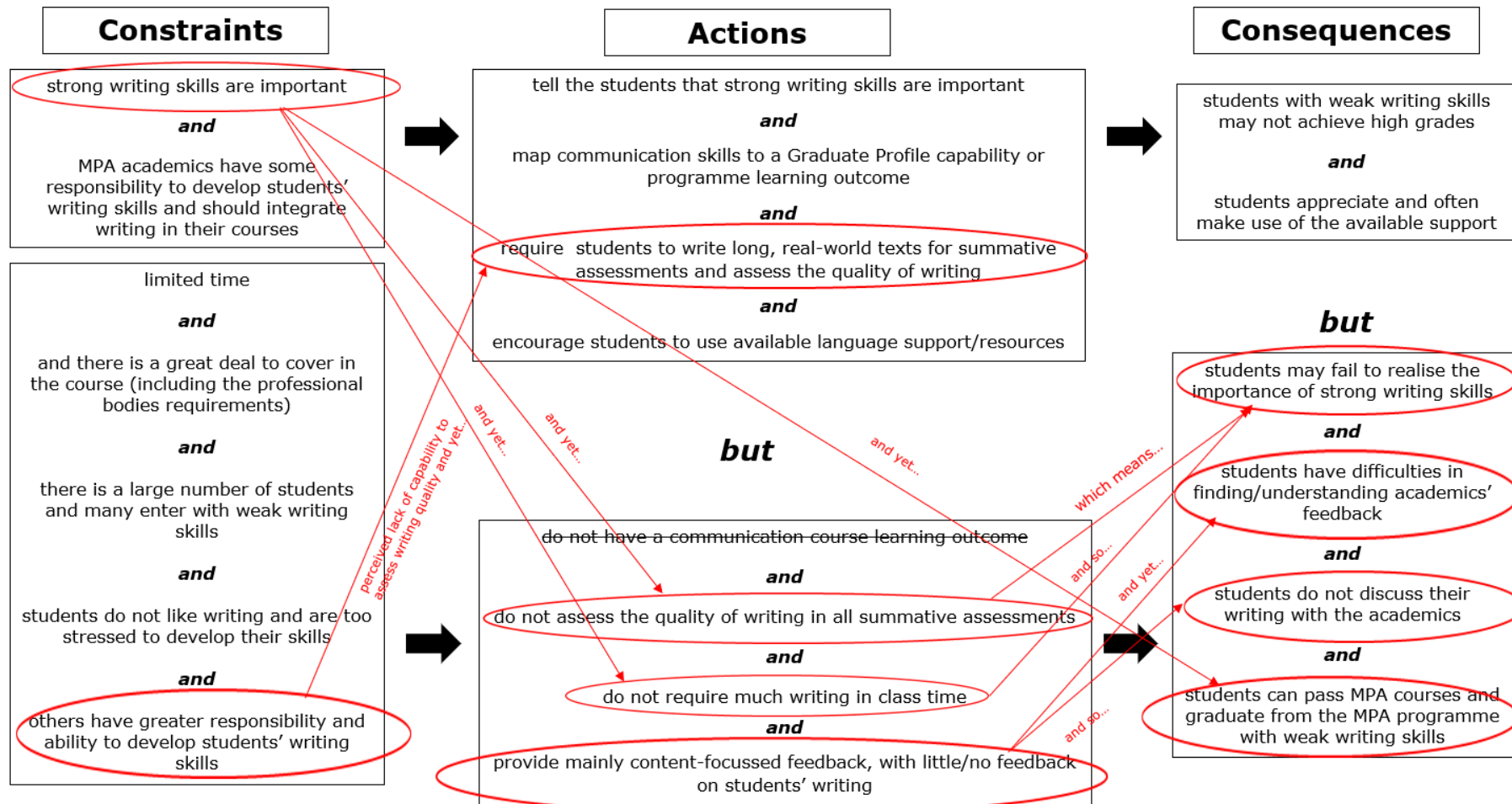
As each academic discussed the cross-case theory of action, they highlighted points of incoherence. The points raised during the evaluations of the cross-case theory of action for coherence were:

- Academic believes strong writing skills are important, *but* students are still leaving the course/programme with weak writing skills.

- Academic tells students writing skills are important, *but* students may fail to understand the importance. For example, students do not typically talk to the academic about their writing.

- Academic feels they have some responsibility to provide the OTLTW *but* does not require the students to do much/any writing in class time. Could they increase the integration of writing whilst satisfying the constraints of available time and the accountancy curriculum?

- Students' writing is not assessed in the secure tests, *but* should it be? This may be the reason that students with weak writing skills are able to pass the course and the programme.

- Academic believes students do not put effort into developing their writing skills, *but* what might encourage students to make more effort?

- Academic believes students do not like writing *but* are there ways students can be encouraged to feel more positively about the idea of writing?

- Academic values strong writing skills *but* does not have a communication course learning outcome.

- Academic values strong writing skills *but* provides very little feedback on writing. Could they provide more whilst satisfying the constraints of available time and the large number of students?

- Academic provides limited feedback on students' writing, *but* could this be feedback be more effective? Many students do not seem to be able to find/understand/respond to the feedback.

- Academic is concerned about their capability to assess writing quality and provide feedback on writing but requires students to write a long text for summative assessment, *so* is there a need for faculty training? E.g., how to assess and provide feedback on writing?

- Academic is unsure who should have responsibility for providing the OTLTW, *but* maybe programme agreement about who is responsible could be reached?

Improvability

The four academics had all taught a minimum of three iterations of their MPA course before the intervention took place. In the improvability stage of the intervention, they were asked to describe any changes to their practice of providing the OTLTW that they had already made during the last eighteen months and consider the effectiveness of these changes. Five changes described by the academics included aligning their courses more clearly with the graduate profile, experimenting with feedback strategies, collaborating with colleagues, setting fewer academically focussed assignments and making greater efforts to reduce plagiarism:

Clearer Alignment With the Graduate Profile. During the last year, the academics' university has made a concerted effort to promote faculty understanding of the graduate profile. All the academics talked of an increased awareness of graduate attributes. This awareness has affected the practice of two academics. Wickham has linked their course

learning outcomes to the communication attributes in the graduate profile. Darcy reported that their increased understanding of the graduate profile has made them realise their MPA students typically demonstrate an under-graduate writing ability rather than a post-graduate ability. Therefore, in an attempt to improve the standard of writing, Darcy now verbally emphasises the importance of writing skills to students.

More Effective Feedback. Since their first interview (Study 2), all the academics have experimented with the provision of feedback on writing. Two of the academics said they are making a deliberate, concerted effort to highlight writing issues to the students. Willoughby has recently returned to study, and their experience of receiving ineffective feedback from their teacher has changed the way they provide feedback to their own students. This academic now tries hard to highlight the gaps in assignments so students know clearly what they need to do to improve their writing.

Throughout this research project, academics have commented on the challenges of providing effective feedback because of the increasing numbers of students on the programme. In a recent attempt to deal with numerous assignments, Willoughby and Darcy have reduced the amount of feedback on each assignment, started using rubrics and providing feedback electronically. Additionally, Willoughby now provides whole class feedback. The academics have not yet considered the effectiveness of these changes for students but feel they make providing feedback quicker and easier. Recently, two of the academics have begun to provide voice feedback instead of written feedback. Student evaluations show a positive response to this, with students commenting that this sort of feedback seems more personal, making them feel the lecturer cares about their work.

Increased Collaboration With Colleagues. Two academics said they had increased their collaboration with colleagues over the last six months. For example, Wickham has started to share a writing resource with another accounting colleague; students now write two

different assignments for two different courses based on information from a single, shared case study. The academic believes this means students have to spend less time trying to understand a new case allowing them to put more time and effort into their writing. Moreover, this change in practice has increased the academic's understanding of another MPA course and made them aware that there are several other MPA courses that they know little about. Darcy also talked about the importance of understanding the whole programme, as a change in the teaching schedule means they currently teach across several different MPA courses. Darcy now sees students for forty weeks of their sixty-week programme, rather than ten. The academic feels this change has afforded them a greater understanding of the programme and how writing is integrated in different courses and scaffolded throughout the programme.

Additionally, two academics talked about increased collaboration with literacy academics who are employed by the university to assist students with their communication skills. These two accounting academics have started co-teaching with academic literacy and library staff, sharing expertise and writing development resources. Willoughby believes this has helped signal the importance of writing skills to the students and allowed writing expectations to be clarified.

More Real-World Assignments. Instead of assigning a traditional essay, during the last year, Willoughby has experimented with integrating real-world genres of writing. The academic now creates professional tasks such as writing emails and preparing presentation slides, believing this better prepares students for the workplace than writing a traditional essay. The academic has also started explaining the purpose of the assignments more clearly to the students to show them why learning to write these genres is relevant and essential.

Greater Efforts to Reduce Plagiarism. Many of the academics believe a major reason for students copying others' work in their assignments is because they have weak writing skills and doubt their own ability. Knightley has started sending a strong anti-

plagiarism message to students and using real-world cases rather than cases from the textbook. The academic discovered that lots of past assignments based on the textbook cases were available on the internet. The academic believes the effects of using real-world cases have been positive, leading not only to less plagiarism but increased student motivation. The authentic cases require the students to read more and the academic assumes this will help the students improve their own writing skills.

After sharing strategies they have already tried, the academics were asked to think of further desirable changes to the provision of the OTLTW. This led to the final stage of the intervention, the recommending stage.

Recommend

In the final stage of the intervention, each participant worked with the researcher to co-construct a set of improvements in the way the OTLTW is provided to their MPA students. The improvements were brainstormed on the lightboard, and later, the constraints and actions were plotted onto the cross-case theory of action. Figure 4-16 displays the constraints that were discussed and the changes the academics agreed to consider implementing in the next iteration of their MPA course.

Figure 4-16

Cross-Case Theory of Action Showing Agreed Changes to Practice

Constraints		Actions

Constraints:

strong writing skills are important
Knightley/Willoughby/Wickham: The importance of strong writing skills may not be clear to students

MPA academics have some responsibility to develop students' writing skills and should integrate writing in their courses
Darcy/Wickham: There are ways to accept greater OTLTW responsibility e.g., by increasing amount of writing in class and assessments; assessing writing; stressing the importance of writing more to students

limited time
Knightley/Wickham/Willoughby: It is possible to work innovatively within time constraints e.g. by using class time to practise writing and increasing collaboration with the business communication team

there is a great deal to cover in the course (including the professional bodies' requirements)
Willoughby/Wickham/Darcy/Knightley: Need for improved programme coherence to ensure students can write professionally

there is a large number of students and many enter with weak writing skills

students do not like writing and are too stressed to develop their skills
Knightley/Wickham/Willoughby: Engaging writing opportunities in class time may reduce some of students' stress and won't take up their time outside class

others have greater responsibility and ability to develop students' writing skills
Wickham/Willoughby: Collaboration with the literacy academics could be increased e.g., providing feedback on students' writing
Wickham: Literacy academics could provide writing assessment training for MPA academics

but

Actions:

tell the students that strong writing skills are important
Darcy/Knightley/Wickham/Willoughby: Make the importance of writing skills clearer to students e.g., by stressing it verbally, including a writing course learning outcome, co-teaching with literacy academics, assessing writing in tests

map communication skills to a Graduate Profile capability or Programme Learning Outcome

require students to write long, real-world texts for summative assessments and assess the quality of writing

encourage students to use available language support/resources
Darcy/Knightley/Wickham/Willoughby: Create and share bespoke writing resources and tools that are linked to the written assessment e.g., student exemplars and structural guidance

do not have a communication learning outcome *(Knightley does)*
Darcy/Wickham: Include a writing course learning outcome in next MPA course
Willoughby: Consider including a writing course learning outcome in future courses

do not assess the quality of writing in all summative assessments
Knightley/Wickham/Willoughby: Embed and assess writing in all summative assessments, including tests

do not require much writing in class time
Knightley/Wickham: Increase writing opportunities in class
Willoughby: Consider providing more writing opportunities in class

provide mainly content-focussed feedback, with little/no feedback on students' writing
Darcy: Provide clearer feedback and check students' understanding
Knightley: Set a shorter assignment to allow time for more detailed feedback on writing; Continue to use audio feedback
Knightley/Wickham/Willoughby: Invite literacy academics to provide feedback on writing
Willoughby: Investigate the use of audio feedback

Darcy/Knightley/Wickham/Willoughby: Collaborate with accounting and literacy colleagues to improve OTLTW provision

Phase 3, Study 5: Impact of the Intervention (Focus Group)

The final study in the research project was to investigate any changes to the provision of the OTLTW made by academics following the intervention. All four academics reported that they had made several significant changes to their practice as a result of the intervention. Each academic's reported changes were plotted onto the cross-case theory of action and can be seen in the post-focus group theory of action in Appendix P. Changes to OTLTW practice included: stressing the importance of writing to students, developing writing skills in the classroom, creating and sharing writing resources with students, assessing the quality of writing in all summative assessments, revising the provision of feedback on students' writing, including a communication course learning outcome and collaborating with colleagues to increase OTLTW provision. These changes are detailed below.

Stressing the Importance of Writing to Students

All the academics talked about how they have increased their efforts to stress the importance of good writing skills to their students. Although Willoughby said, "I think I did it anyway," being involved in this research project does seem to have resulted in stronger, clearer messaging about the importance of writing. Willoughby admitted, "I have also mentioned the importance of communication skills and writing skills more this quarter as it has been on my mind more." Wickham and Darcy have chosen to stress the importance verbally to students, emphasising the need for them to write well in future jobs: "I told them you're going to write something on say the company's letterhead, and you need to take it to the partner to sign. If you did something wrong, he's going to think what the hell" (Wickham). Knightley has chosen to stress the importance in the course documentation. For example, the following text is now included in the revised assignment instructions: "Please make sure to use the correct tone of presentation as you are writing to your managers…it is strongly recommended that you submit a draft of your report for language feedback."

During the focus group, the academics discussed whether this increased emphasis has resulted in greater student awareness of the importance of being able to write well. In general, there was agreement that it has. The focus group was during the last week of teaching and students have "had assignments back and tests back and it's pretty obvious that there's a lot of writing and writing is important" (Willoughby). Darcy believes that the current MPA students "may have actually understood that [writing] might be important. Wickham agreed, stating that the students "appreciate that we prepare them for the workplace." Willoughby also feels that their students have a greater understanding of the necessity of being able to write well. However, Willoughby feels that the students' concern is about how "to do well on assignments rather than to actually improve their writing. It is hard to convince them of the bigger picture." Willoughby reflected on the most recent assignment, concluding, "it was clear that certain messages about writing are getting through to students, and others aren't." Nevertheless, the academics have noticed a change in the students' awareness in the necessity of being able to write well and students have asked questions about their writing. Willoughby explained, "this course is the first time where…they've asked me whether it's important."

Developing Writing Skills in the Classroom

The focus group allowed the academics to discuss new things they had tried in the classroom to help develop students' writing skills. Only Willoughby said they had not changed any aspect of their classroom practice.

In Darcy's co-constructed plan, they had initially agreed to show students an exemplar of the written assignment in their class so that students knew what was expected. During the intervention, Darcy learnt that students were often confused about many aspects of their written assignments; this feedback "came as a surprise" to Darcy. Yet, after the intervention, Darcy decided against sharing an exemplar, fearing students would copy the work. Instead, Darcy made changes to how this assignment was introduced in class and this quarter "has gone

through this multiple times." Class time has been spent attempting "to explain the more challenging assignment in a bit more depth…addressing those little issues." As a consequence, Darcy feels the current students have a clear grasp of the expectations of the written assignment: "we eventually got it sorted. There's very few who didn't actually get, in the end, what's it all about."

In class, Knightley asked students to co-construct memos on the whiteboard and invited literacy academics to provide feedback on the writing. However, the focus group revealed that Wickham had made the greatest efforts to develop students' writing skills in the classroom. In the second half of the course, Wickham increased the amount of writing students were required to do in class, setting similar tasks to the questions in the assessed test. Students were asked to complete written answers to questions in class time instead of answering them verbally, and they were specifically taught how to write "tax language." Students were motivated to put effort into both the class writing and self-study exercises because they understood their test questions would be similar. Wickham made sure to provide numerous tutorial and self-study questions and felt students appreciated being able to receive feedback on the writing done in class. Wickham was pleased with the increased amount of class writing but is aware that further changes are needed before the next iteration of the course as the students did not have enough time to complete all the written tasks. The academic further admitted that developing the class writing exercises and providing feedback had increased their own workload.

Creating and Sharing Writing Resources With the Students

It became apparent during the focus group that since the intervention study, all the academics had provided their students with increased resources to develop writing skills. The four discipline academics worked alongside literacy academic colleagues to create bespoke materials that typically focussed on aspects of the written assignments. For example, the

accounting and literacy academics collaborated to record a video explaining to students how to write an effective executive summary for a professional accounting report. This video, posted to the learning management system, was well-received by students, and "some of them said they watched it several times" (Wickham). Wickham shared student feedback on the usefulness of the videos. Students described these resources as "helpful", "engaging" and "easy to comprehend" and requested additional videos about other genres of writing. Wickham provided copies of several unsolicited emails that showed students' appreciation for the new writing resources. An example, where the identifying names have been removed, may be seen in Figure 4-17.

Figure 4-17

Student Feedback on a Writing Resource Developed Post-Intervention

From:
Sent: Wednesday, 17 July 2019 7:33 PM
To:
Subject: Feedback on Email Writing Video

Hello

As we have watched the video today in our TBL session, I would like to contribute my feedback as well. I found the video to be helpful. Personally, I have not completely grasped the subtleties in the language. For example, I do not exactly know that saying 'I recommend' would be very much different from 'I suggest', so I think it is very useful. Also, I think it is good that   broke down the structure of a formal client email writing, just so it is clear to us the protocol in New Zealand.

In fact, I think it would be nice if we can dive into the language subtleties topic a little more; such as if, in a New Zealand context, 'Yours faithfully', 'Sincerely' and 'Warm regards' hold the same connotation to the reader, or if 'Dear Ms.Flame' and 'Dear Ms.Amy Flame' are the same and appropriate. Also, since the majority of the student audiences are neither extremely proficient in English, nor have had sufficient work experience in New Zealand, I think this should make the discussion regarding language subtleties more relevant.

Thank you very much.

Sincerely,

Academics Wickham and Knightley agreed that this video has resulted in higher-quality written work compared to the previous cohorts.

Assessing the Quality of Writing in All Summative Assessments

Three academics had agreed to consider amending their mid-term and final tests so that there was an increase in the amount of writing and that summative course marks were awarded for the quality of the writing; two of the academics made these changes.

Students were asked to produce extended written answers to questions. Willoughby required students to write a formal letter giving financial advice to a client. The number of marks awarded for writing quality may have been minimal, "not very much, I gave a couple of marks", but still, it was a noticeable "change and a chance to give a couple of marks for the writing…for appropriate language." Willoughby felt that this change had resulted in significantly better writing in the tests. Willoughby reported to the focus group although, as a cohort, the students' writing skills and "language skills generally were weaker than almost any previous cohort," the quality of the writing in the tests was overall "better" and "more consistent." Willoughby had not yet come across any scripts that left "a feeling of dread after marking them." Wickham agreed with Willoughby and and claimed that "the writing was, in the midterm test, extremely good."

In the focus group, these academics discussed the improvement in the writing in the tests and believed it was because writing quality in tests is now assessed and students are "very grade driven" (Wickham). The students had been told that their work would be marked for the quality of writing as well as the content and, therefore, put more effort into writing well: "If they know there are marks for it, they'll make sure they have tackled it appropriately and have some kind of structure" (Willoughby). Grading the writing in all summative assessments means that students have to write well to achieve high grades.

Revising the Provision of Feedback on Students' Writing

As a result of the intervention, all the academics reported making changes to the ways they provide feedback on students' writing. Some of these changes were relatively simple.

Darcy, accused by students of providing vague feedback, tried to provide clearer feedback and go "through this multiple times in class", and Wickham provided feedback on the writing of practice test questions which were completed in class time. To address the issue of limited time being available to provide detailed feedback on writing, Knightley reduced the 2500-word assignment to 1500 words.

These changes to feedback practice had positive effects. Knightley explained that their reduced word count allowed more time for students to focus on the quality of their writing. Additionally, with fewer words to read, the academic was able to spend more time providing feedback and the student more time responding to feedback. However, not all the academics were convinced the changes had improved their students' writing. In the intervention, Willoughby had agreed to provide feedback on students' writing as well as the content. Although they still "predominantly provide feedback on content," Willoughby now includes feedback on "poor grammar." Yet, Willoughby still questions their capability to provide effective feedback on writing and is unsure whether their comments are "useful." They wondered if students "take the feedback from [this] course on board for future assignments."

Some changes to feedback practices involved the innovative use of technology, especially to address the constraint of limited time. Knightley continued to experiment with audio feedback, capturing both the screen with the students' writing and recording the academic's audio feedback. This strategy allowed the lecturer to highlight the section of the text that they were speaking about. Knightley claimed this is far more efficient than providing written feedback, as it is much quicker than having to go "through their reports, highlight the sentences, and put the comments by the side." The academic told the focus group that the students "love the audio feedback." Firstly, Knightley believes a large amount of written feedback can be daunting to students, and as a result, many of them "just scroll down and say, no, that's too much." The academic feels that audio feedback is easy to locate, and the students just have to "press play." Knightley likes the way audio feedback can be personal and specific

because you can use the students' names and highlight the issues with the cursor. They also claimed that students "understand better when they listen than when they read."

During the focus group, the academics listened with interest and asked questions as others shared their revised feedback practices. For instance, Willoughby had not yet experimented with providing audio feedback on students' writing but had attended seminars about audio feedback and is now "curious" to see a comparison of Knightley's written and audio feedback on students' written reports. The academics agreed that as a result of providing more feedback on writing, this teaching iteration, students seemed to have an increasing awareness of the importance of writing and are asking more questions about their writing. Willoughby stated that this is "maybe because they got feedback on their writing in their assignment."

Including a Communication Course Learning Outcome

In the intervention, three of the four academics had agreed to consider including a communication course learning outcome; (Knightley already did this). By the time of the focus group, this change had not yet been implemented by Willoughby and Darcy. Willoughby's reason was that "it was too late…I'd already written [the course outline,]" whilst Darcy highlighted the perceived difficulties of making such a change, "You've got to go through committees for Africa, don't you, to actually change the learning outcomes?" Wickham, however, has worked closely with the programme learning designer and, despite the fact that it is "a lot of work," now has a communication course learning outcome that is closely linked not only to the graduate profile but also to the communication requirements of CA ANZ. After listening to Wickham's experiences, both Willoughby and Darcy claimed including a course communication learning outcome is something they would still like to do, with Willoughby suggesting that communication outcomes "should be consistent across the whole accounting syllabus."

Collaborating With Colleagues to Increase OTLTW Provision

Perhaps one of the most satisfying changes that resulted from the intervention has been increased collaboration with colleagues, both with accounting academics and literacy academics.

In the focus group, the academics shared their experiences of working together with other accounting academics teaching on the MPA programme. Knightley reflected that over the last few teaching iterations, "everyone's sort of gone off on their own little directions," leading to some lack of programme cohesion and awareness of what others are doing in their courses. However, the research project has resulted in an increase in communication between academics, even those who did not directly participate in the research. The result has been "clarification" about what happens in other courses and "more coherence in the programme" (Knightley). The academics agreed with Willoughby that "it's really important for the students to understand that we're all working together." Students now have a more consistent OTLTW experience, as the message is "percolating through to other courses, that all of a sudden, we need to be able to write" (Darcy).

The focus group academics gave specific examples of how they have collaborated more effectively with their accounting colleagues. Academics Darcy and Knightley have made concerted efforts to "informally discuss stuff" about writing and "relay" good ideas to other faculty (Darcy). They discuss students' progress, including the development of their communication skills, "to see if we're tracking the same way" (Knightley). There was dialogue about the sharing of best practice. For instance, academics Willoughby and Wickham described how they were working together with a software developer and exploring ways to give more effective electronic feedback on writing. The academics agreed that this increased collaboration and communication amongst MPA academics has increased faculty awareness of the whole programme rather than individual academics focusing on their own ten-week course

in a silo: "So over the past month or so, you learn titbits about what going on which always adds to your knowledge about the student base and what they're up to and things going on" (Darcy).

The academics also provided evidence of increased communication with literacy academics and feel that this quarter "we are all on the same boat and we know what's going on" (Knightley). The academics did not achieve all the collaborative goals outlined in their plans, but there were certainly stories of change in practice. For example, Knightley did not manage to attend any of the literacy seminars as planned but did work with the literacy academics to help develop students' sentence structure. The literacy academics showed students examples of well-written sentences, exploring the syntax to enable them to develop more complex written answers for Knightley's assignment. Knightley claimed this exercise "forced students to think of further analysis" and resulted in "the depth that I want" in the assignment. Further, although Knightley did not achieve their goal of co-marking the test with the literacy team, Wickham did. The literacy academics assessed the language use and structure of the written test and had responsibility for awarding 10% of the grade. Wickham found this "an effective way to work" because these academics were more competent at assessing the quality of writing and it allowed the accounting academic to concentrate on the accountancy content of the answers.

Focus Group Reflections

To conclude the focus group, the researcher thanked the academics and asked them to briefly reflect on the experience of being involved in this research project. The four academics emailed short reflections highlighting the perceived benefits of being involved in the research. Academics noted that participation in the research had raised their awareness of the importance of providing the OTLTW, increased reflective practice and encouraged communication with colleagues.

Increased Awareness in the Importance of the OTLTW

The research project increased the academics' awareness of the importance of MPA students developing strong writing skills during their courses. Wickham wrote that "being part of the research project made me realise the importance of writing skills, and not just the technical skills, students need to develop before they graduate." Moreover, the academics' awareness may have filtered through to their students. Willoughby reflected that being involved in this research project "over the past year has helped me to explain the quality of writing that I expect from my students more clearly, and why it is important."

Reflection on Own Teaching Practice

The increased awareness of the importance of writing has encouraged the academics to reflect on their practice. Willoughby wrote that everyone is usually too busy "to reflect on what we are doing in that much depth." They especially valued the one-to-one interviews and the "rare opportunity to discuss what [they] do in practice." This reflection led academics to experiment with new teaching strategies. As Darcy pointed out, teaching the same MPA course many times can make one become "complacent." The research project helped academics "find ways to improve what we are doing" (Knightley). This may be because they learnt something new during the intervention. For example, Darcy thought the findings of the student interviews were "particularly useful" and used this information to improve the ways they communicate their writing feedback to students. Additionally, the research project also provided the chance for academics to experiment with new strategies; "an opportunity to come up with new innovative ideas on how to implement teaching activities and assignments which improved the writing skills of the students" (Wickham). For instance, Wickham explained that it was the research project that gave them the confidence to revise their tests to include the assessment of writing skills.

Greater Communication

All the academics commented on how much they valued the increased communication with each other afforded by the focus group. With busy teaching and research schedules, there is often little time to sit down with colleagues and discuss effective teaching. Knightley appreciated "the chance to have an informal, friendly meeting with colleagues and see what other things they are doing in their courses." Knightley described this as a "huge benefit" and learnt several ideas they could bring to their own teaching practice. Even Willoughby, who did not learn anything "new or surprising" from their colleagues, appreciated the chance for an "honest discussion" and found it encouraging to hear about new things people were trying in their classes. However, the focus group discussion did more than just allow academics to share teaching ideas; it also helped the academics have a greater overall understanding of the MPA programme. As Willoughby explained: "There's also been a lot of clarification because there was a lot of confusion beforehand…and no one knew what everyone else was doing. And now there's a bit more coherence on the programme…it kind of scaffolds. The academics agreed that it is "really important that…we keep those conversations happening" (Willoughby) now that the involvement in the research project has ended.

Chapter Conclusion

This chapter has presented the findings for each of the five individual studies. The research revealed that strong communication skills are valued by New Zealand universities and academics teaching on MPA programmes. To help develop students' writing skills, academics require students to write a lengthy assignment in which writing quality affects the grade. However, typically students do not receive detailed feedback on their writing from MPA academics, and as Study 3 showed, even when they do receive feedback, students may not know how to find it or how to respond to it. The participating academics in the fourth study, the intervention, proved willing to make changes to their practice regarding the ways

they provide the OTLTW. The focus group, the final study in the research project, suggested that the participating academics had gained an increasing awareness of the importance of students' writing development and revealed some innovative strategies to increase the OTLTW for MPA students. The relevance of these findings are considered in the following chapter.

Chapter 5

Discussion and Conclusion

This research project explored how Master of Professional Accounting (MPA) academics provide their students with the opportunity to learn to write (OTLTW). This final chapter considers why academics prioritise the goal of learning to write, but their teaching practice fails to prioritise the actual provision of the OTLTW. The discussion provides a deeper understanding of the constraint sets driving pedagogical practice by distinguishing between constraints over which academics may have discretion to alter and those which may demand an organisational shift. A set of recommendations for institutions and discipline academics to increase OTLTW provision have been created by drawing on the findings of this research project and the review of the literature. These recommendations have been woven throughout the discussion and are summarised in Table 5-4. Whilst acknowledging that we are seeking innovation in a very complex area, it is suggested that involving double-loop learning and taking a collaborative approach can be effective ways to shift teaching practice.

Academics Prioritise Writing Development, but Their Practice Does Not Reflect This Priority

Participating academics in this research project agreed that it is essential for MPA students to learn how to write clearly and effectively. Where opinion differed was over how much responsibility academics should take for writing skill development and how the OTLTW should be provided. Although MPA academics may emphasise the importance of writing to their students, refer to institutional communication learning outcomes and encourage students to seek writing support from literacy specialists, in practice, they are less likely to prioritise the OTLTW in their own teaching. Course learning outcomes will probably not mention writing skills development, and any provision of the OTLTW typically consists of requiring students to submit a single assessed written assignment. This research project also discovered that

accounting academics are unlikely to provide noticeable feedback on the writing quality of this assignment, provide in-class writing opportunities or assess students' writing in high-stakes tests and examinations.

The finding of a mismatch between prioritised learning goals and actual teaching practice is well-supported in the literature. Accounting academics believe in the importance of writing (Albrecht & Sack, 2000; Long et al., 2020; O'Connell et al., 2015; Oliver et al., 2011; Riley & Simons, 2016). However, there may be a very considerable gap between an accounting academic's pedagogical beliefs about writing development and what they do in their practice (Berry & Routon, 2020; Lawson et al., 2014; Rebele & St. Pierre, 2019). Studies have highlighted that although academics stress the importance of graduate attributes, they often fail to integrate these into their teaching (Jones, 2009). For instance, the majority of academics in a study by de la Harpe and David (2012) perceived graduate attributes as an essential focus of a university, especially those skills critical to academic discourse, such as writing. Yet, a noticeable discrepancy was highlighted when a third of the academics who claimed that written communication skills were important did not emphasise them in their teaching. This finding was repeated throughout the study; the importance of every single graduate attribute was rated more highly than the emphasis in teaching practice. The authors concluded that "unfortunately, strong beliefs and/or greater familiarity with graduate attributes did not necessarily translate into the teaching and assessment of all attributes on the ground" (p. 507).

It is clear that there is inconsistency between the ways academics provide the OTLTW and their beliefs about the importance of students developing their writing skills. A theory that can explain this discrepancy between academics' beliefs and their practice is the Theory of Planned Behaviour (TPB), a theory that posits volitional human behaviour is preceded by behavioural intention (Ajzen, 1985, 1991, 2005). Figure 5-1 summarises the TPB.

Figure 5-1

Theory of Planned Behaviour
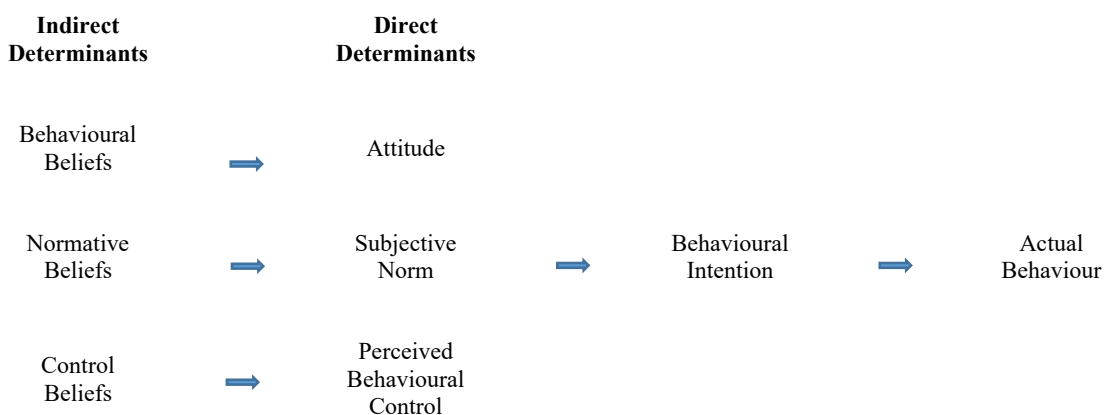
Note. Adapted from "Theory of planned behaviour," by I. Ajzen, *Organizational Behaviour and Human Decision Processes, 50*(2), p. 182.

Ajzen (1991) argued that three direct determinants can predict behavioural intention, or "how hard people are willing to try…to perform the behaviour" (p. 181):

- Attitude: a person's favourable/unfavourable intentions towards a behaviour

- Subjective Norm: a person's perception of the behaviour influenced by others' favourable/unfavourable intentions towards the behaviour

- Perceived Behavioural Control: a person's perception of how easy/difficult it is to perform the behaviour

These three direct determinants are influenced by three indirect variables. In this problem-based methodology (PBM) research project, these underlying beliefs are categorised as constraints. Table 5-1 organises the PBM constraints (seen in Table 4-2) into the TPB model's categories of behavioural, normative and control beliefs.

Table 5-1

Summary of Indirect Determinants Underpinning OTLTW Behaviour

Behavioural beliefs	Normative beliefs	Control beliefs
importance of writing academics' OTLTW responsibility others' OTLTW responsibility	professional bodies university students	accountancy curriculum time to teach number of students students' low language ability academics' capability

Table 5-1 illustrates that academics believe writing is important and accept some responsibility for teaching it, although they believe others may have more responsibility. They believe that the university and professional bodies expect students to learn how to improve their writing skills during their degrees but believe that students may not be engaged with learning how to write. However, it is the third type of beliefs, control beliefs, that can explain why academics prioritise writing development, but their practice does not reflect it. Control beliefs are the factors that help or hinder a behaviour. Table 5-1 shows that there are significant control beliefs that hinder the successful provision of the OTLTW. These control beliefs describe institutional conditions (a heavy curriculum load, limited time, many students with low levels of writing ability) and show that many academics doubt their capability to integrate writing effectively and provide useful feedback on writing.

Academics Give Low Priority to Writing Development Because of Institutional Conditions

Institutional goals prioritise writing development. In this research project, analysis of institutional-level and programme-level documentation indicated that New Zealand universities widely emphasise the importance of developing students' writing skills. The implication is that a student who graduates from a New Zealand university with an MPA will possess strong communication skills. The analysis suggested that this proclamation is often

particularly strong at a programme level, where there is a sense that something explicitly occurs during an MPA that leads to the improvement of a student's writing skills.

The literature confirms that at an institutional level, universities recognise communication skills as an essential graduate attribute that should be developed in the curricula of every programme (Bowles et al., 2020; Kensington-Miller et al., 2018; Yorke & Harvey, 2005). Emphasising key graduate attributes, such as writing proficiency, showcases a university's quality and worth and highlights the skills and competencies graduating students will possess (Barrie et al., 2009; Wong et al., 2021). Universities craft unique graduate attributes to demonstrate their superiority over their competitors (Normand & Anderson, 2017), but there are some graduate abilities perceived to be so crucial that they appear in all graduate profiles. Communication skills are this type of graduate attribute, and it is common for universities to make confident claims of proficiency, asserting that their graduates "are able to develop a reasoned, well-written, clear and concise argument, demonstrating effective spoken and written skills" (Wong et al., 2021, p. 9).

The literature also confirms that writing development is prioritised by universities at a programme level. In the field of accounting, an MPA programme that professes to develop students' writing and speaking skills is likely to be an attractive option for second-language (L2) students, especially those with low English proficiency who will value academic literacy support. There is particular pressure for accounting programmes to entice high numbers of international students. High-fee paying international students are an attractive economic necessity (Guthrie et al., 2014; Martin-Sardesai et al., 2020), and accounting degrees have often been labelled as universities' "cash cows" (Cappelletto, 2010; Lomer et al., 2021; Steenkamp & Roberts, 2020.) The tertiary education market is highly competitive with a vast choice of English-medium accounting institutions for international students. As the university sector becomes increasingly commercialised, students are frequently labelled as customers wielding influence over the curriculum (Douglas & Gammie, 2019; Guilbault, 2016;

Howcroft, 2017; Martin-Sardesai et al., 2020; Parker, 2012; Steenkamp & Roberts, 2020). International students and their agents are attracted by accounting degrees that promise a professional pathway and the lure of future employment. Universities market graduate attributes that are attractive to prospective employers, thereby strengthening the employability of their graduates. Emphasising desirable graduate attributes, such as strong writing skills, can be a powerful marketing tool to attract students.

Yet, despite the high priority given to the goal of writing development by universities and faculty, writing skill development is often given low priority in practice because institutional conditions can make the provision of the OTLTW extremely challenging. Academics in this research project highlighted institutional challenges of heavy curriculum loads, limited time, and large classes of students with very low levels of English. Such frustrations are echoed in the literature (Howcroft, 2017; Long et al., 2019; Rebele & St. Pierre, 2019). Moreover, accounting academics struggle with "workload creep", increasing demands on their time to complete administration tasks (Long et al., 2020, p. 55).

Challenging institutional conditions and burdensome administration processes can result in a compliance approach to writing, where providing the OTLTW becomes a tick box exercise to satisfy university regulations rather than a more meaningful, impactful approach. A clear example in this research project was those academics who admitted they included communication course learning outcomes only because of programme requirements and not because of any intention to develop students' writing skills. Studies have confirmed that over-bureaucratic management can be an obstacle preventing academics from successfully engaging with graduate attributes, such as writing skill development, in their teaching (de la Harpe et al., 2009). In order to meet the university's demands, often academics "are just looking for things to tick off, they're not really focused on what's the end game" (O'Connell et al., 2015, p. 65).

Academics Give Low Priority to Writing Development Because of Their Limited Capability to Teach Writing

Academics may give low priority to writing development because they simply do not know how to do it. In this research project, the conversations with MPA academics often revealed not so much an unwillingness to accept responsibility but rather a perceived lack of capability. MPA academics doubted their own capability to grade and give feedback on writing because they are "not an English academic" and "do not know all the language stuff." The finding that academics sometimes feel they lack confidence, ability and writing training was strongly supported by the literature (Arkoudis, 2018; Henderson et al., 2019; Lomer et al., 2021; Wingate, 2018).

The lack of confidence in teaching writing became clear when the academics in this research project struggled to articulate what 'good writing' is in their discipline. It also became apparent that the career background of an academic influenced their opinion about good writing. Some academics had followed an academic career; others had come from practice. The former appeared more familiar with the conventions of an academic essay, the latter with professional assignments. Differing backgrounds can result in differing opinions about what can be considered good writing. If academics are themselves unclear about what constitutes good writing, students are likely to receive conflicting information and advice (Arkoudis, 2018).

Academics Do Not Realise They Give Low Priority to Writing Development

A further explanation for limited priority given to writing development, and one not explained by the TPB control beliefs, is that an academic may believe their teaching practice is reflective of their prioritised goals and beliefs. These academics may fail to recognise their actual OTLTW practice. For example, several academics in this research project claimed that they helped students develop their writing skills by providing feedback on their writing

quality. These academics appeared genuinely surprised when they examined their assessment samples and discerned no evidence of writing feedback. This finding is consistent with other studies in the field of accounting education. Kavanagh and Drennan (2007) revealed a large discrepancy in the skills and attributes accounting academics felt should be developed during an accounting programme and those that were actually developed. In short, academics can fail to realise a discrepancy between their prioritised goals and their teaching practice. In this instance, the discrepancy between prioritised goals and teaching practice can be explained by PBM.

Human behaviours can be described by theories of action. As explained earlier in this thesis, whilst an espoused theory of action describes reported actions, a theory-in-use is based on observable evidence and describes real behaviour. "Espoused theories are those that an individual claims to follow. Theories-in-use are those that can be inferred from action" (Argyris et al., 1985, p. 82). People are typically aware of their espoused theories but unaware of the actual theories that drive their actions. When asked about their practice, people tend to respond with their espoused theory of action, describing what they intended to do, as indicated in this quotation by Argyris and Schön (1974):

> When someone is asked how he would behave under certain circumstances, the answer he usually gives is his espoused theory of action for that situation. This is the theory of action to which he gives allegiance, and which, upon request, he communicates to others. However, the theory that actually governs his actions is his theory-in-use (pp. 6–7).

When an espoused theory matches a theory-in-use, it is said to be congruent (Kerr & Todd, 2021). In practice, it is common for espoused theories of action to contrast sharply with theories-in-use (Argyris, 1976, 1983, 1997; Argyris & Schön, 1974), and actions can be "widely espoused yet rarely enacted" (Le Fevre et al., 2015, Title). This research project

revealed a lack of congruence in the espoused theories and the theories-in-use of MPA academics' OTLTW practice. Although the importance of providing students with the OTLTW was clearly espoused by all New Zealand universities and their accounting faculty, the actual provision of the OTLTW is limited, certainly with regard to feedback on writing quality.

This research project enabled a set of constraints for OTLTW practice to be established. As PBM constraint analysis attends to the weighting of constraints, both individually and as a set, the methodology allowed the priority of constraints to be determined. In order to increase the priority given to writing development practice, the constraint set driving OTLTW practice is likely to require revision. Academics may have the discretion to adjust the constraint set, either by adding and removing individual constraints or by reweighting the set.

Academics Have Discretion to Alter Some Constraints; Others Demand an Organisational Shift

A salient aim of this research project was to investigate thoroughly the constraint sets that govern the OTLTW practice of MPA academics. When it comes to educational problems, there are "constraints over which problem-solvers have considerable discretion and those over which they have little or none" (Robinson, 1998, p. 18). The cross-case theory of action, displayed in full in Table 4-2, was constructed from the research findings and the literature review. An examination of this theory of action suggests that the separate constraints driving OTLTW practice can be divided into constraints over which MPA academics have little/no discretion and constraints over which MPA academics may have some discretion. The constraints can be further sorted into constraints that are favourable and unfavourable to OTLTW provision. These types are illustrated in Table 5-2.

Table 5-2

Different Types of Constraint Sets Driving OTLTW Practice

Level of academics' discretion over constraints	Constraints favourable/unfavourable for OTLTW provision	OTLTW constraint set
Little/None	Unfavourable	There is a great deal to cover in the course (including the professional bodies' requirements)
		There is a large number of students, and many enter with weak writing skills
Some	Favourable	Strong writing skills are important
		MPA academics have some responsibility to develop students' writing skills and should integrate writing into their courses
Some	Unfavourable	Limited time
		Students do not like writing and are too stressed to develop their skills
		Other staff have greater responsibility and capability to develop students' writing skills

MPA Academics Have Little/No Discretion to Alter Some OTLTW Constraints

It is not easy, or perhaps possible, to change some of the constraints that drive MPA academics' OTLTW practice. These constraints include the influence over the curriculum held by the professional accounting bodies, the amount of material that must be covered in each course and the sheer volume of MPA students, many of whom have weak writing skills when they join the programme.

The Heavy Curriculum Load, Driven by the Professional Accounting Bodies'

Requirements, Can Make OTLTW Provision Challenging

The research findings and the literature review confirmed that an immense amount of material must be covered in each course by MPA academics. The content of MPA curricula in all New Zealand universities is driven by the professional bodies' chartered accountancy syllabi resulting in numerous technical, business and professional skills to be taught and learnt. The result is a quite overwhelming MPA curriculum with seemingly little time or space for academics to devote to the provision of the OTLTW. There are two short but significant further insights to make about this constraint.

The first is recognition that the pressure professional bodies are putting on universities to develop the non-technical skills of their students is increasing. Throughout the latest CA ANZ (2021a) syllabus, there is an escalating focus on the need for students to be capable of communicating clearly and concisely. However, the CA ANZ communication learning outcomes tend to be somewhat vague, lacking clarity as to how exactly communication skill competency should be measured. There are no guidelines about how MPA academics should develop writing skills or what student achievement looks like.

The second is that although the professional bodies have increased their expectations for the development of students' non-technical skills, they have not freed up curriculum time and space to allow for this. No other skill requirement has been reduced or removed. If anything, yet more accounting content looks set to become part of the MPA curricula. For example, sustainability reporting is likely to be an essential requirement for MPA programmes in the imminent future (CA ANZ, 2021b). Not only will new topics leave even less space in the curriculum, but they are likely to significantly challenge academics who have little or no prior knowledge of this material (Gray, 2019). The result will be even more demands on MPA academics which will likely shift their focus away from improving their OTLTW provision.

Large Numbers of Students Can Make OTLTW Provision Challenging

At the start of this research project, the "ridiculously large number" (Bingley) of students seemed to be an unwavering constraint for MPA academics. In fact, shortly after the data collection, it seemed likely that student numbers would increase even more. In 2018, 20% of tertiary students in Aotearoa New Zealand were from overseas (Sligo & Housel, 2019), and up to early 2020, forecasts promised ever-increasing numbers of international L2 students, many to study MPA degrees. With international education recognised as a crucial revenue stream, the government strongly encouraged universities to increase their recruitment of students from overseas. Accounting academics in Aotearoa New Zealand and Australia were warned of the continued swelling of international student cohorts for "the near future"; they were advised to "accept this and adapt" and "be vigilant to ensure the quality of the education delivered is not compromised" (Long et al., 2020, p. 73).

How such assertive predictions for the "near future" were shattered by the arrival of a virus. Global pandemics have a way of making even the most steadfast constraints change. Coronavirus has had overwhelming effects on New Zealand's international education. As a response to the first waves of the pandemic, the country tightly bolted its borders and the number of international students arriving in Aotearoa New Zealand plummeted. According to The Ministry of Business and Innovation, 19,548 international students arrived in the country in January 2020. In January 2021, the number was a mere 165 (as cited in Hurley et al., 2021). In the early stages of 2022, the number of international students in Aotearoa New Zealand continues to be far below pre-pandemic levels.

With promises of borders reopening imminently, the long-term impacts of the pandemic on numbers of international L2 MPA students remain uncertain. Countries now without strict border restrictions, such as Canada, the United Kingdom and the United States, have seen a return of international students to their countries, exceeding pre-pandemic levels.

It is possible that this pattern will be similar in Australia and Aotearoa New Zealand and that international student numbers will return relatively quickly. Perhaps, Aotearoa New Zealand will be an even more attractive destination for tertiary study, given its achievements to date in controlling the pandemic (Hurley et al., 2021).

Thus, thanks to the virus, the weight of the constraint of large classes has significantly decreased in the last two years. The COVID-19 pandemic has meant that the commonly raised issue of large numbers of L2 students is unlikely to have been a recent reality. MPA academics will have had far fewer L2 students in their classes; they may not have had any classes to teach at all. From March 2020 to March 2022, the University of Auckland had planned to receive five new large MPA cohorts. In fact, they only welcomed one, and this was a hybrid cohort with many of the students stranded overseas.

Moreover, the disruptions caused by lockdowns and border closures have resulted in the addition of new constraints to the set. An important new constraint driving OTLTW practice is the move to online learning. Early research on the rapid move to online learning and teaching is starting to surface. For instance, Ramachandra and Wells (2020) investigated how postgraduate accounting students and their teachers coped with lockdown learning and teaching. Ng and Harrison (2021) reported the challenges of preserving transferable skills, such as communication, during the sudden shift to an online environment. In this study, lecturers created learning resources and assessments that focussed on developing transferable skills whilst dealing with a new learning environment. The challenges of providing the OTLTW successfully to online or hybrid cohorts is an exciting focus for future accounting education research.

Students' Weak Writing Skills Can Make OTLTW Provision Challenging

Academics' frustrations when students with low levels of English are accepted to the programme was a constraint much discussed by the research participants and by the literature.

Participating academics in this project told stories of students who had such weak writing abilities that their work could not be understood. At times, there was a sense that some academics in this research project blamed L2 students for simply not making enough effort to improve their writing. This perception has been revealed by other studies (Skyrme, 2018). Moreover, the student questionnaire revealed the doubts many students had about their English writing skills when they enrolled in an MPA. The literature paints a similar picture of L2 students across the disciplines. A recent report that reviewed empirical journal articles on pedagogical practices for international students found a persistent deficit discourse framing international students as "lacking the language and academic skills required to participate effectively in …academic life" (Lomer et al., 2021, p. 4).

A recurring narrative accuses universities of greedy language admission policies that "are dictated by the need for money, and supported by an unlimited supply of high-fee paying students" (Jenkins & Wingate, 2015, para. 2). However, students' weak writing skills are a constraint over which MPA academics are unlikely to have much control. Academics typically have little to do with course enrolment. They may grumble because students are accepted onto the programme with insufficient language competence, but it is a constraint MPA academics must learn to work with. Long et al. (2020) argued, "accounting academics will continue to encounter students they perceive as being under prepared for university study" (p. 73) and advised academics to accept their share of responsibility for helping students achieve academic success; this includes helping students to develop their written communication skills. If they can accept that they will face many students with low communication competency, MPA academics can focus on how they can help these students to improve their writing skills.

The COVID-19 pandemic will have other effects. As well as having an extreme impact on the numbers of L2 MPA students studying in Aotearoa New Zealand, the pandemic is also likely to affect the demographical balance of cohorts. Until 2020, Chinese students accounted

for the largest proportion of international students worldwide (Ministry of Education, n.d.). New Zealand MPA programmes reflected this pattern. In this research project, only one student selected Hindi as their first language in the student questionnaire, compared to forty-seven who selected Chinese. However, for the very first time, the number of new Indian students studying globally has overtaken the number of Chinese students (Hurley et al., 2021). As Aotearoa New Zealand cautiously starts to reopen its borders, it will be interesting to see if Indian students replace Chinese students as the majority nationality in MPAs across the country. Changing demographics may mean academics encounter students with different types of writing developmental needs.

An increase in the number of Indian students and a decrease in the number of Chinese students could be an emerging constraint on the OTLTW practice of MPA academics. Students with different first languages are likely to exhibit different writing strengths and weaknesses. A Chinese student may need support with grammatical issues such as tense, articles and subject-verb agreement (Dipolog-Ubanan, 2016; Yang, 2022). An Indian student, although maybe appearing to be very confident and possessing strong verbal language proficiency, is likely to face a different set of writing challenges. Typical writing concerns for Indian students studying in New Zealand are unfamiliar academic writing genres, argumentation and understanding plagiarism (Kukatlapalli et al., 2020). Furthermore, different cultural backgrounds can significantly affect the learning behaviour of international students. For instance, one study suggested that Chinese students are less likely to take an active learning strategy or interact with non-Chinese students (Li et al., 2010). Therefore, as cohorts diversify, MPA academics may have to revise their OTLTW practice to cope with the changing writing needs of future students.

Although Organisational Shifts Are Required, Academics Must Play Their Part

Even though it is acknowledged that academics are unlikely to have much discretion over the OTLTW constraints described above, this is not to say they should just accept them and avoid any efforts to bring about changes. Academics can see themselves as having a role to play even when organisational shifts are required to revise constraint sets. Suggestions for the role academics can play are described below.

Involve Discipline Academics in the Co-Creation and Dissemination of Programme Graduate Profiles. The critical dialogue interviews with MPA academics showed that many feel disengaged with their university's graduate profile, either knowing little about it or finding it a "bit of a dog's breakfast" (Marianne). A body of research has confirmed that discipline academics struggle to engage with attributes described in the university graduate profile (Bond et al., 2017; de la Harpe et al., 2009; Jones, 2009; Spronken-Smith et al., 2015, 2016). Academics may view university-level graduate attributes as too generic and irrelevant to their discipline (Green et al., 2009; Jones, 2009; Wong et al., 2021). Academics should, therefore, be encouraged to take ownership of the attributes in the university graduate profile in order to contextualise them to their discipline (Hill et al., 2016).

One way for discipline academics to influence organisational shifts is to engage with their programme's graduate profile. In the focus group, there was evidence of academics starting to do so. Two academics had recently worked with a learning designer to make sure their course communication learning outcomes aligned with the attributes described by the programme's graduate profile, as well as those in the University graduate profile and the professional accounting bodies' standards. Clear learning outcomes enable stakeholders, such as professional bodies, to "have a more transparent idea of what the course is about and what study demands and achievements are aspired" (Adler et al., 2015, p. 65). Knightley explained that the process of working with the learning designer involved "checking if there is any gaps

in their learning outcomes" and understood their MPA courses "definitely [should be] covering communications."

Spronken-Smith et al. (2016) proposed a systematic process for discipline academics to embed generic graduate attributes into programme curricula. As a first step, it was suggested that discipline academics, alongside other stakeholders such as students, alumni and employers, be involved in creating a programme's graduate profile and connecting this to the university graduate profile. A team of discipline academics can be given responsibility for co-creating a relevant and clear discipline-specific graduate profile. A team approach can foster positive collaboration and increased engagement with graduate attributes (Bond et al., 2017; Oliver & Jorre de St Jorre, 2018).

It is imperative that beyond the team constructing the programme graduate profile, all individual teaching academics have a strong understanding of the document and that all contribute to the teaching and assessment of the graduate attributes (Oliver & Jorre de St Jorre, 2018; Wong et al., 2021). In this research project, it became apparent that some of the MPA academics had very little awareness of their programmes' graduate profiles and graduate attributes. It is critical that graduate profile knowledge is disseminated amongst and understood by the whole teaching team. Suppose an academic is unaware of the graduate attributes that are meant to be developed on a programme, such as writing skills. If this is the case, it is unlikely that academics will accept responsibility and integrate these into their teaching and assessment.

Discipline Academics Should Evaluate Whether Students Successfully Acquire Graduate Writing Attributes. Institutional and faculty willingness to integrate important graduate attributes is not enough. There must be mechanisms to check whether students have successfully achieved the attributes at the completion of their degree by ensuring these are assessed throughout the programme's curricula. The difficulties in evaluating graduate

attributes have been well recognised (Hill et al., 2016; Hughes & Barrie, 2010; Oliver et al., 2011; Spronken-Smith et al., 2015). O'Connell et al. (2015) suggested that one way to ensure the evaluation of graduate attributes is through formal assessment. They recommended institutions make it a requirement that professional skills, such as writing development, account for a minimum of 30% of the final course grade. This would also ensure both academics and students realise the importance of such skills and take them seriously. Even though it was not an institutional requirement by their university, two of the four intervention academics in this research project significantly increased their graded assessment of writing ability. Post-intervention, the quality of writing was graded in all of their summative assessments. Consequently, these two academics perceived their students demonstrated positive efforts to improve the quality of their writing.

Discipline Academics Must Continue to Affirm the Challenges of OTLTW Provision to the University. The interview with one participant, Darcy, captured the disillusionment many of the academics seemed to feel with regard to the challenges of providing the OTLTW. Darcy talked of being "beaten down" by the large numbers of students with abysmal written communication skills. He described how he used to spend hours trying to help students improve their skills until he realised that "time is money" and so has just "given up." Similar views were expressed by other participating academics and supported by the literature. Indeed, the increasing numbers of students and lack of perceived reward for teaching effort have been recognised as major causes of high levels of occupational stress amongst academic staff in Australia and Aotearoa New Zealand (Lee et al., 2021).

Academics should persist in highlighting issues that create "academic wear and tear"; issues they perceive affect their teaching quality (Long et al., 2020, p. 55). Academics must continue to affirm strongly to universities that providing the OTLTW to large numbers of students is hugely time-consuming, and to stress that such efforts need to be recognised in faculty workload allocation and recompense. A large-scale survey of Australian academics

reported that the vast majority do not believe teaching excellence is rewarded by universities and that promotion depends on only research (Bexley et al., 2011). Yet, if demands such as large class sizes are recognised and if teaching excellence is rewarded, academics may be more motivated to improve their OTLTW teaching practice.

MPA Academics Have Discretion to Alter Some OTLTW Constraints

Table 5-1 highlights underlying constraints over which MPA academics may have some discretion to alter. These include both constraint sets favourable to OTLTW provision (the perception that writing is important and MPA academics have some responsibility to develop writing skills) and constraint sets not favourable to OTLTW provision (lack of time, limited responsibility and capability and negative student attitudes towards writing). Altering constraint sets, by adding or removing individual constraints or by reweighting the set, involves double-loop learning.

The Intervention Led to Double-Loop Learning and Resulted in Academics Revising the Constraint Sets

Double-loop learning involves investigation of and change to the constraint set driving actions (Argyris, 1983), requiring practitioners to examine their assumptions behind their actions (Robinson, 2014b). Double-loop learning occurred when academics were asked to consider the adequacy of the variables that govern their OTLTW provision. This quote by one participant (Catherine) illustrates how academics began to question if they had discretion over some of the constraint sets: "I am a real follower, and I will do what I am told to do. But for me, it's more important if I can deliver the course I want. And part of that would be…I might have a much more significant writing component." The intervention and focus group saw the participants reflecting on, and consequently altering, the constraint sets. The following discussion provides examples of how MPA academics shifted the weight of the constraint set

governing their OTLTW practice. In the first two examples below, more weight was given to an individual constraint; in the last three examples, less weight.

The Intervention Resulted in an Increase in Weight to the Constraint of the Importance of Writing

The academics in this research project always perceived writing skills development to be important, but after the intervention, there were examples of academics altering the weight of this constraint to increase the importance.

Discipline Academics Should Stress the Importance of Writing to Students. It is essential that academics help students understand how vital strong writing skills are for academic and career success. In this research project, the constraint of the importance of writing gained more weight, evidenced by the more concerted efforts academics made to highlight the importance of writing to their students. For example, some academics said they talked about writing importance more in class, stressing the necessity of good writing skills for both academic and career purposes. However, recent studies have found that simply stressing the importance of communication does not necessarily make university students perceive the importance of such skills (Schartel Dunn & Lane, 2019). To make the importance explicit, academics have to do more than just emphasise it; they need to make the standard of written communication skills impact students' grades.

Discipline Academics Should Assess Writing in All Summative Assessments. Post-intervention, the academics made the importance of writing more explicit by acknowledging it in summative assessments. Students are now exposed to this expectation during class preparation, and it is reinforced in examination instructions. One academic changed their examination instructions to inform students that a high standard of writing is expected and that a list of bullet points will not be accepted; a student must attempt to produce a well-developed paragraph, or the answer will not be graded. Two other academics revised their assessment

practice by allocating a portion of marks for writing quality in all their written assessments. They reported that subsequently, students appeared to be working harder to develop their writing skills. Explicitly embedding skills in the course assessment can highlight the importance of a graduate attribute to students (Hill et al., 2016; Hughes & Barrie, 2010).

The Intervention Resulted in an Increase in Weight to the Constraint of Responsibility for Writing Development

The conversations in this research project indicated diversity in the degree to which academics accept responsibility for providing the OTLTW. The literature confirmed that discipline academics take varying degrees of accountability or responsibility for the development of their students' writing skills (Arkoudis & Doughney, 2016; Arkoudis & Kelly, 2016; Hill et al., 2016; Lomer et al., 2021). After the intervention, there was evidence that MPA academics took greater responsibility for the development of students' writing. This was indicated by revisions that participating academics made to their OTLTW practice to require more class writing and provide increased writing feedback and feedforward on assignments.

Discipline Academics Should Provide Regular Class Writing Opportunities. The literature review highlighted the importance of requiring regular writing in class time because it reaffirms the importance of writing to students and hones their communication skills. A course with only one written assignment is unlikely to provide adequate OTLTW; students need regular opportunities to practise their writing. The findings of this research project revealed that some academics took greater responsibility for students' writing development by providing regular class writing opportunities. Wickham provided the most opportunities, setting class writing tasks such as writing professional emails and formal letters to address tax issues. Numerous strategies for increasing in-class writing opportunities in accounting education have been suggested. The amount of writing required during class time can be

minimal; regularly producing just one well-written sentence can effectively improve writing skills (Riley & Simons, 2013).

Discipline Academics Should Provide Writing Feedback. In the early stages of this research project, it became apparent that despite MPA academics accepting they had some responsibility to provide the OTLTW, few provided students with significant feedback on their writing. The intervention resulted in academics accepting more writing development responsibility and adjusting their feedback actions in an attempt to improve consequences, i.e., to improve the development of students' writing abilities.

Using various strategies, all the intervention academics revised their practice to ensure students received some feedback on their writing quality. For example, Wickham started to provide writing feedback on formative and summative texts, Knightley began including comments about writing quality, and Darcy verbally summarised common writing issues to the whole class. The general perception was that, through these changes to feedback actions, students became more aware of the importance of writing and made greater efforts to write well.

There are increasing choices for academics about how to provide writing feedback. "There is 'no one size fits all' feedback model when it comes to assessment in higher education" and a variety of feedback types is likely to be more engaging for students (McCarthy, 2015, p. 166). As they revise and improve their feedback practice, MPA academics should undoubtedly consider how they make use of technology. Ever-advancing technology can make the provision of feedback easier and more effective. For instance, the students in this research project were unsatisfied with the lack of detailed feedback. Yet, we know that a significant constraint on the provision of writing feedback is the limited time academics have to provide thoughtful feedback to large numbers of students. Following the intervention, one of the academics revised their practice to use audio instead of text feedback.

They found this an effective way to provide students with detailed and useful feedback on their written assessments and encouraged their colleagues to try this method. Other studies confirm that audio feedback allows for considerably more detailed feedback without the burden of taking more time. Just one minute of audio feedback is equivalent to at least one hundred words of text feedback (Emery & Atkinson, 2009; Killingback et al., 2019).

The findings in this research project suggest it may be advisable to reconsider the reliance on traditional text feedback, whether typed or handwritten, and include some audio or visual feedback. The student participants struggled to find written comments, decipher poor handwriting, and understand the meaning of highlighted sections of text. The literature confirms that although text feedback is widely used, it is highly criticised (Henderson et al., 2019, 2021; Race, 2019; Walker, 2009; Weaver, 2006; Wolstencroft & De Main, 2021). In summary, as discussed previously, it is recommended that academics provide feedback on students' writing using a range of feedback technologies.

Although this research project showed that MPA students do want to be informed on how to improve their writing, it also highlighted their hesitancy and reluctance to discuss their feedback with their lecturers, especially if it was about the writing rather than the content. This unwillingness became apparent when academics tried to encourage students to discuss their feedback. For example, one academic used an online platform to stimulate class discussion about written assignments, which had the advantage of the whole class being able to see and contribute to questions and responses. However, once a written assignment had been submitted for summative assessment, students stopped asking questions on the platform. It appears that students rapidly move on to the next assignment and "pay too little heed" to feedback that only concerns the past (Race, 2019, p. 134). With this in mind, MPA academics should consider how to provide the OTLTW by finding ways to support students before they write as well as after they have written. This means feeding *forward* just as much as feeding *back*.

Discipline Academics Should Provide Increased Writing Feedforward. Perhaps the most salient evidence that academics had shifted the weight of the constraint set to accept greater writing responsibility was the noticeable increase in their feedforward practice. Academics significantly increased their provision of bespoke resources that feedforward on writing. This change in practice was welcomed by students. The student interviews and questionnaires revealed that students do understand the importance of writing and are willing to take most of the responsibility for developing these skills. To do so, however, they require guidance from their teachers. Students requested writing resources designed specifically to help them write the next assignment. The literature confirms that resources and activities that focus on ways students can improve their writing in upcoming assessments are extremely useful for writing development (Henderson et al., 2021; Huber et al., 2020; Race, 2019; Wolstencroft & De Main, 2021). Post-intervention, the academics provided a variety of writing resources to clarify the writing expectations of assignments and help students develop their writing skills. Noteworthy examples included more comprehensive assignment guidelines and exemplars.

In the intervention, the academics learnt that every student interviewee talked about the importance of academics making their assignment expectations explicit. The literature acknowledges that vague and ambiguous assignment instructions can lead to poorly written assignments (Arkoudis & Tran, 2010; Copeland et al., 2018; MacGregor & Stuebs, 2012). One effect of the intervention was that academics changed their practice to clarify their writing expectations. Some academics chose to do this verbally in class, but others created additional resources to share with their students. An example of such a resource, a video presentation about writing an effective executive summary, is described in Chapter 4.

As a result of more explicit instructions, academics generally reported a positive student response and better-written assignments. Yet, academics must carefully consider the student perspective and not simply assume that their writing expectations are explicit to the

students. Whilst academics often perceive their assignment guidelines to be detailed and clear, students do not always understand them (Arkoudis & Tran, 2010). Darcy experienced this situation in their class. Following the intervention, Darcy made a concerted effort to provide more straightforward guidelines. Unfortunately, students still "struggled" with the "basic stuff", and Darcy was "still getting a number of questions about this assignment" even after explaining the guidelines "on three occasions now over the last ten days." As students are likely "the best judges of how transparent an assignment is to them", academics should enable conversations with students so all issues of ambiguity can be fully addressed (Copeland et al., 2018, p. 29). Such conversations can be initiated in class or online, but academics should ensure that all students have equal access to the same knowledge about the writing guidelines. In this research project, students perceived it to be unfair when academics provided information about a writing assignment only to certain students in a private forum, such as by email or during office hours.

As well as comprehensive assignment guidelines, another effective way to feedforward on writing is to make exemplars available to students. Exemplars, example assignments written by students from previous cohorts, introduce current students to the new genres of their discipline. The majority of students in this research project strongly recommended that academics make exemplars available when a new writing assessment is assigned. One student participant commented that providing exemplars was "the best idea" they could give academics to improve their OTLTW practice. The literature supports the idea that students typically perceive exemplars as highly effective tools to help their learning (Handley & Williams, 2011; Lipnevich et al., 2014).

Despite strong evidence that providing exemplars can help students develop their writing skills, academics seem especially hesitant to allow students access to exemplars. The academics in this project were sensible of students wanting exemplars of previous assignments; no one seemed surprised when this finding was revealed during the intervention.

However, many MPA academics continued to express reluctance to provide exemplars. The unwillingness was predominantly because of the belief that students would copy, with concerns ranging from a loss of student creativity to blatant cheating. This reluctance is echoed in the literature (Carless & Boud, 2018; Handley & Williams, 2011; Hawe et al., 2021).

Post-intervention, two MPA academics revised their approach and decided to share student exemplars. However, this plan to change practice was perhaps caused more by the students' assertions about the usefulness of exemplars and not because the academics had significantly changed their views about perceived disadvantages. In fact, after initially agreeing to provide writing exemplars, Darcy had a change of heart and decided against doing so because of plagiarism apprehension. Nevertheless, there were some tentative revisions to practice. Willoughby was wary of providing whole example assignments but agreed to provide excerpts of assignments, "pulling out something really small, like a few sentences or a paragraph." Handley and Williams (2011) suggested excerpts can actually be more effective than a long, potentially overwhelming text. A shorter piece of writing allows for more focussed analysis.

Another way to discourage imitation of exemplars is to provide multiple copies of an assignment or genre. This shows students that there is no one correct way to write and can encourage creative confidence and originality. When a range of exemplars is shown, students are exposed to examples of weaker writing. Rather than being enticed to copy work that did not score a high grade, students can contemplate ways to improve the text and reflect on issues that apply to their own writing. Finally, it should be remembered that "learning from, and adapting, samples is a core element of academic apprenticeship for both university teachers and students" (Carless & Boud, 2018, p. 1321). Indeed, whilst writing this thesis, the author was strongly encouraged to look at other doctoral theses to understand the genre.

It is recommended that MPA academics reconsider their reluctance to use exemplars and reflect on their concerns. One way to do this is to consider the constraints that might result in students copying an exemplar rather than using it to improve their writing. For example, perhaps students do not equate copying an assignment with cheating. Or students may copy because they are struggling to understand how to write an assignment. Constraints such as these suggest that academics may have to provide feedforward resources, such as exemplars, to help develop and support students' writing skills (Robinson & Lai, 1999).

Given that students stress how useful such exemplars are to their writing development, there are strategies academics can take to using exemplars alongside rubrics, which encourage writing development but discourage copying. This could simply involve reframing how academics, and students, learn how to view an exemplar. Exemplars should not be seen as model answers, "targets which students should aim for" (Handley & Williams, 2011, p. 98). Instead, exemplars can be understood as writing samples that are there to be analysed. If students are allowed to imitate a piece of writing without analysing it, they are not learning. Thus, academics should create opportunities for interaction and dialogue so that students have the OTLTW (Carless & Boud, 2018; Handley & Williams, 2011).

Double-loop learning, therefore, resulted in more weight being given to the constraints of writing importance and OTLTW responsibility. Conversely, other constraints in the set were altered by a reduction in weighting. Less weight was given to the constraints of the time academics feel they can devote to OTLTW provision, the assumption that students have negative attitudes towards writing and the capabilities of MPA academics to provide the OTLTW.

The Intervention Resulted in a Decrease in Weight to the Constraint of Limited Time

A reoccurring theme in this research project and the literature was that academics "struggled to find time in the curriculum to build in skills for writing" (Lomer et al., 2021, p.

53). This constraint did not disappear; academics were not given more time to develop students' writing skills, but they did stop talking about it being so much of a problem. Consider the change in Wickham's perceptions about time constraints. In their first interview, they claimed: "there's not really time to focus on writing as such and English as such." But by the focus group, Wickham had stopped describing the lack of time as a barrier to OTLTW provision and instead looked for solutions to address the issue. When Wickham felt the students "didn't have enough time" to finish a piece of writing in class time, they revised their practice to free up a two-hour Team-based Learning (TBL) session to allow students time to write:

> So I'm going to do this time around, I'm going to do the questions for the TBL and the tutorial in the tutorial session. And then leave the TBL for them to do the question and submit it and have enough time.

This shows that Wickham has become far more willing to devote class time to writing development.

As the academics began to place more importance on writing and accept more OTLTW responsibility, they began to find innovative ways to work with limited time. In the focus group, there were engaging discussions of the new ways academics had started to use technology (e.g., online discussion forums and audio feedback), which enabled them to improve their OTLTW provision.

The constraint of limited time can be addressed when MPA academics understand the OTLTW approaches taken across the programme. If an academic is more aware of students' writing abilities and experience when they enter their course, the academic can then work on developing these writing skills further. For example, students may have written a basic report in a previous course and can now be tasked with learning how to write an effective executive

summary. Each MPA academic can do their part to develop students' writing skills without being asked to do too much or to start from scratch.

Even so, the lack of available class time remains a significant issue. As one MPA academic discovered after revising their OTLTW practice, it takes a great deal of time for individual students to write even short texts and more time for the academic to read these and provide feedback to each student. Thus, MPA academics should continue to explore, and share, innovative but sustainable ways to increase OTLTW provision that do not require extensive class time or significantly increase already heavy workloads. Innovative use of educational technology can help address the constraint of limited time.

Discipline Academics Should Use Educational Technology Effectively. Educational technologies can undoubtedly help discipline academics find ways to provide the OTLTW whilst facing challenging constraints of limited time and increasing class sizes. By the time of the focus group, the academics were tentatively experimenting, or considering experimenting, with ways technology could help them integrate writing and provide feedback more effectively. A few months after the focus group, the pandemic began, and all four academics had little choice but to rely on technology to support students' writing development remotely. In universities around the world, COVID-19 has forced rapid technological advancements and caused an unprecedented growth in remote digital learning and reliance on technology (Istenič, 2021; Yu & Xu, 2021). Even academics who resisted using educational technologies have had to revise their practice rapidly to teach online. Since the data were collected for this research project, there has been a growing body of research about the enhanced possibilities for technology-supported ways to develop students' writing skills.

Some recent studies have described innovative ways technology has been used effectively to improve students' writing. For example, during the pandemic, many academics started recording video or audio writing feedback. Kay and Bahula's (2020) systematic review

of the literature on video feedback used in Higher Education found that academics generally felt video feedback had advantages over text-based feedback. They reported findings that "video feedback was relatively easy to create, and compared to text-based feedback, it was better-quality, more detailed and in-depth, more personal and addressed higher-order thinking" (p. 1893). Cunningham's (2019) research explored the provision of feedback through screencasting, a technique where an audio recording is made whilst the computer screen is videoed. This study found that using screencasts to provide feedback saved time and, therefore, helped address issues of increased class sizes and teacher workloads. Similarly, Turnbull (2022) discovered that academics perceived producing screencast feedback had the potential to lighten academic workload load, as recording voice feedback is generally quicker than typing or writing comments.

However, other studies have challenged the perception that technology makes the provision of the OTLTW easier for academics. There are, of course, ever-increasing opportunities for universities to outsource aspects of OTLTW provision to external commercial providers that offer digital products to help students improve their writing skills. These digital products can provide students with writing advice and writing feedback. However, such tools should be used with caution as they require writing to be positioned as a generic, technical process distanced from discipline discourse practices (Barber, 2020). Benzie and Harper (2020) criticised these products for relying "upon a simplified, generic and text-based conception of writing" (p. 645). Digital products do little to lessen an academics' OTLTW workload because there is limited potential for discipline-specific guidance; personalised instruction and feedback from the discipline academic is still required.

Furthermore, academics may resist using advanced educational technology to provide their own writing feedback. They may feel providing written feedback is more convenient than audio or video feedback because it can be produced anywhere and requires little equipment. Creating screencasts needs a computer and a quiet room to record the audio. Typing feedback

may also be more efficient as generic comments can be copied and modified if necessary to suit specific students. Some academics find it easier to edit text feedback; to edit video or audio feedback means the feedback must be re-recorded (Borup et al., 2015). Academics have also admitted issues of performance anxiety and difficulties with distributing audio and video feedback (Kay & Bahula, 2020). Further work is needed to investigate the potential benefits of using technology to address the limited time academics have to provide increasing amounts of feedback on students' written work (Cunningham, 2019; Turnbull, 2022).

The Intervention Resulted in a Decrease in Weight to the Constraint of Negative Student Attitudes Towards Writing.

The cross-case theory of action illustrated that a common perception held by academics at the start of the research project was that students have negative attitudes towards writing. The academics claimed students do not value writing and have no interest in learning how to improve their skills. They also believed that many students suffer from communication apprehension and feel very stressed when asked to write, an idea supported by other studies (Apostolou et al., 2015; Gardner et al., 2005; Liu et al., 2019; Simons & Riley, 2014). In fact, some of these perceptions were contradicted by the student data analysis. All eight of the student interviewees claimed to value such skills, both at university and for their future careers, and expressed willingness to improve their writing abilities. The student questionnaire supported these findings, with more than half of the respondents valuing writing skills. Nevertheless, academics typically described classes full of students who were unmotivated to learn to write.

However, as academics began to make changes to their OTLTW practice, they stopped talking about negative student attitudes and instead began to tell stories of students who felt writing was important and were eager to learn. The three examples in Table 5-3 show a comparison between academics' perceptions of students' attitudes towards writing before and

after revisions to their OTLTW practice. The contrast is noticeable. Before the intervention, students were described in terms of disliking writing, of being disengaged and unhappy; after the intervention, they were described as appreciating and loving the opportunities to develop their writing.

Table 5-3

Comparison of Academics' Perceptions of Students' Attitudes Towards Writing, Pre and Post Intervention

Academic	Academic's perception of a negative student attitude: described in Interview #1 (pre-intervention)		Academic's perception of a positive student attitude: described in the Focus Group (post-intervention)
Darcy	**Students do not want to develop their writing skills:** "I don't think they like it."	*versus*	**Students want to develop their writing skills:** "I think they appreciated that we prepare them for the workplace and because I told them you're going to write something and then on say the company's letterhead…So it's just to prepare them for, so I think they appreciate that"
Knightley	**Students are not engaged in writing feedback:** "They are really happy about discussing things but not about writing things. Same as me." "They are not engaged in writing. They don't like writing. I don't like writing."	*versus*	**Students are engaged in writing feedback:** "I think they loved the audio feedback!"
Willoughby	**Students often complain about their writing being graded:** "Basically, they would come if they're unhappy with their grade,"	*versus*	**Students are less likely to complain about their writing being graded:** "I found that we have less complaints …it's kind of the students are a lot, they seem, I don't know if they're happier or not, but there's less chipping away at one person."

The comparison of the quotations suggests that academics had shifted the weight of the constraint set to give less weight to the perception that students have negative attitudes towards writing.

The significance of the constraint was further reduced by student feedback that showed how much they appreciated the new writing resources. An example of this feedback was shown in Chapter 4 (Figure 4-17). Students described the writing resources as being "helpful", "engaging", and of "benefit" and said they made tackling written assignments "easier." Academics reported that after they revised their OTLTW practice, students appeared to be working harder to develop their writing skills. If students are asked to work on their writing skills in each and every MPA course, the constraint of students' negative attitudes towards writing is likely to reduce in significance. Communication anxiety will likely lessen when students are provided with regular writing opportunities throughout their degree, including formative and low-stakes assessment opportunities (Noga & Rupert, 2017). Furthermore, if students' writing skills are assessed from the programme's start, those with serious writing weaknesses can be identified. Support to help these students develop their writing skills can then be provided early on in their studies (Arkoudis & Tran, 2010).

The Intervention Resulted in a Decrease in Weight to the Constraint of Academics' Limited Capability to Provide the OTLTW.

Earlier in this chapter, it was suggested that some MPA academics questioned their capability to develop students' writing skills. The intervention did not result in the removal of this constraint, and academics continued to doubt their capability to teach writing. In the focus group, Willoughby continued to question the quality of their writing feedback, "I'm still not totally sure that my individual feedback on their writing is useful though…and I'm not sure whether they take the feedback from my course on board for future writing assignments."

Academics' doubt of their ability to integrate writing and provide effective feedback is undoubtedly a significant constraint to OTLTW provision. Participating in the research project reduced the significance of this constraint as the academics learnt to revise their writing practice by collaborating with and taking support from their accounting and non-accounting colleagues. Whilst it is possible for discipline academics to embed academic literacies successfully into their courses without any involvement from literacy academics (Olsson et al., 2021), the findings of this research project suggest that working alongside literacy academics helps academics gain increasing confidence in their capabilities. Other studies have confirmed this finding (Mostert & Townsend, 2018; Li, 2020; Zappa-Hollman, 2018).

Discipline Academics Should Collaborate With Colleagues to Provide the OTLTW. In the focus group, academics described how they sought support from their discipline colleagues. Knightley explained that being part of the research resulted in meaningful conversations with accounting colleagues about writing development because "we always get the same students, so we always just discuss what's happened in the course…so we chat with each other, and there's no secrets from each other, so we always share amazing things we are doing." Willoughby felt that these conversations increased their confidence in talking about writing development and their ability to explain writing expectations clearly to students.

Academics' confidence in their capability to teach writing was especially increased by collaboration with literacy colleagues. Wickham, Knightley and Willoughby sought literacy academics' help with designing writing resources, teaching writing skills and providing writing feedback. Wickham also worked with a learning designer to create written communication course learning outcomes. Such collaboration increased the OTLTW confidence of the academics, and it was agreed that it was "really important…that we keep those conversations happening" (Willoughby).

Collaboration between literacy and discipline academics can provide a successful professional development opportunity. Macnaught et al.'s (2022) study exemplified this. In this study, a high-level relational approach to writing was taken, with literacy academics creating the instructional resources and teaching the students how to improve their writing skills. With each course iteration, the discipline academics gained increasing skills and confidence to integrate writing and provide writing feedback. Over time, the discipline academics began to take an embedded approach to writing and to provide the OTLTW independently from the literacy academics. Thus, as discipline academics' capability starts to increase, literacy academics can gradually hand over the development of students' writing skills.

Academic Literacy Instruction Should Be Incorporated Into Faculty Professional Development Programmes. Collaborating with literacy academics can be seen as an informal type of professional development for discipline academics. Typically, when discipline and literacy academics collaborate in teaching writing, their main goal is to improve students' abilities. The fact that the collaboration can teach discipline academics how to prepare students to write in their disciplines is often an additional, albeit significant, consequence. However, in order to address the lack of discipline academics' writing capability, more formal professional development should be included in a university's approach. It is argued that academic literacy instruction should be incorporated into faculty developmental programmes (McGrath et al., 2019; Murray & Nallaya, 2016; Wingate, 2018). The role of literacy academics in these developmental programmes is to provide discipline academics with "a theoretical frame and (meta)cognitive tools to evaluate and modify their teaching" (McGrath et al., 2019, p. 850). Wingate (2018) suggested that these programmes are particularly valuable to academics at the start of their careers. New discipline academics can learn how to integrate writing instruction into their teaching and assessment activities so that their workload is not substantially increased.

In summary, the intervention in this research project increased the collaboration between discipline academics and their colleagues. The result was that discipline academics increasingly gained confidence in their capability to provide the OTLTW. However, universities should also provide literacy instruction to all academics through formal professional development programmes.

Recommendations to Increase the Provision of the OTLTW

The discussion above has argued that the double-loop learning approach taken in this research project resulted in the reweighting of the constraint sets to increase the academics' OTLTW provision. The constraints of writing importance and OTLTW responsibility were given greater significance, and the constraints of time, negative student attitude and academics' capability were given reduced significance. The intervention was, therefore, successful because it led to practitioners re-evaluating and altering constraint sets to improve their practice.

Drawing on the success of the intervention and the extensive literature review, a series of recommendations for universities and academics have been provided to increase the provision of the OTLTW and help students develop their writing skills. These recommendations have been summarised in Table 5-4.

Table 5-4

Recommendations to Increase OTLTW Provision

Recommendations for universities	Recommendations for discipline academics
Involve discipline academics in the co-creation and dissemination of programme graduate profiles	Continue to affirm the challenges of OTLTW provision to the university
Ensure graduate writing attributes are evaluated throughout the programme	Stress the importance of writing to students
Incorporate academic literacy instruction into faculty professional development programmes	Assess students' writing in all summative assessments
	Provide regular class writing opportunities, writing feedback and writing feedforward
	Use educational technology effectively
	Collaborate with discipline and literacy academics

To conclude this research project, two further recommendations are made at an institutional level. It is suggested that if an aspect of teaching practice needs to be improved, universities should consider intervening with academics using a double-loop learning approach and should ensure faculty have opportunities to collaborate.

Universities Can Improve Teaching Practice by Taking a Double-Loop Learning Approach With Academics

An interventional approach, such as the one taken in this research project, can be an effective way to improve or resolve educational problems. Educational interventions often intervene with learners rather than with academics, with success typically shown by evidence of students' improved academic performance or changes in their approach to studying. There are far fewer examples of educational interventions that intervene with the practitioners, the academics. However, in the field of organisational development, there are numerous examples of effective practitioner interventions. Argyris (1983), renowned for his work on learning organisations, advised scholars to question practitioners about how they themselves defined their problems. Perhaps, what is needed are more interventions that attempt to address educational issues by intervening with teaching practitioners and include a double-loop learning approach to result in a sustained shift in practice.

The results of this research project suggest that double-loop learning can enable practitioners to understand the governing variables and increase their commitment to and responsibility for a solution. For long-range solutions to a problem, universities should support the improvement of their academics' teaching practice by providing double-loop learning opportunities. Yet, although it is argued that the intervention in this research project was primarily successful because it took a double-loop learning approach, this does not mean that single-loop learning does not have some part to play in the improvement of practice.

Single-Loop Learning Can Be Effective

When practitioners become aware of incongruency between intention and outcome, the first response is often to try a new action that satisfies the constraint sets (Argyris et al., 1985). Argyris and Schön (1974) named this single-loop learning. Argyris (1983) contrasted double-loop learning, which requires investigation of and change to the underlying governing values, the constraints, to single-loop learning, where no change is made to the constraints. This difference is illustrated in Figure 5-2.

Figure 5-2

The Difference Between Single and Double-Loop Learning
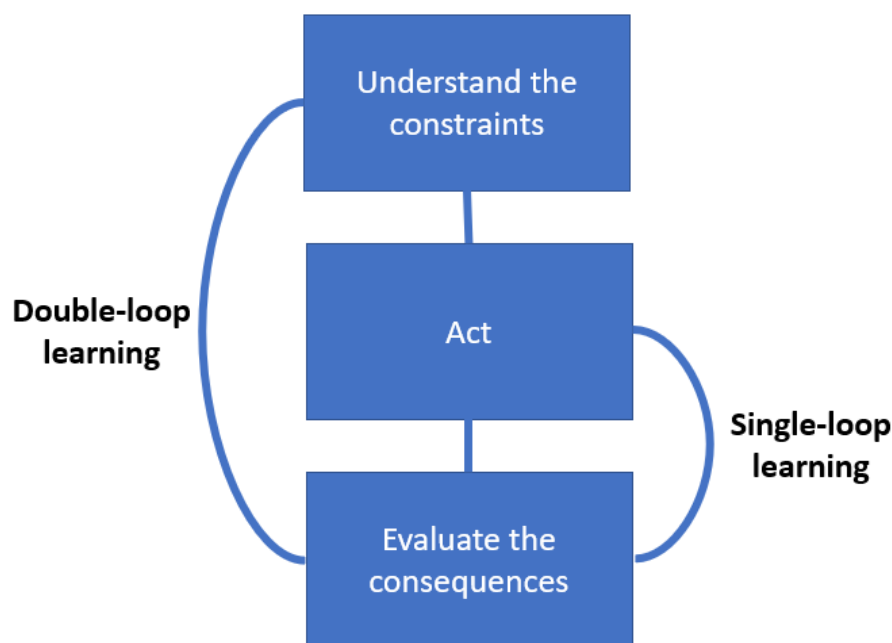
Note. From *Organizational learning: A theory of action perspective* (pp. 2–3), by C. Argyris & D. Schön, 1978. Copyright by Addison-Wesley.

Single-loop learning has its place, for changing an action without addressing a constraint can sometimes result in desirable consequences (Argyris & Schön, 1974; Robinson, 2014b). There were times when the academics in this research project demonstrated single-loop learning as they altered their OTLTW practice. There was evidence that academics revised aspects of their practice soon after the first interview with the researcher (Study 2), before the theory of action was shared and the constraint set analysed in the intervention

(Study 4). For example, shortly after the first interview, one academic included a new course learning outcome that focussed on written communication, and two academics began to make revisions to their writing feedback practice.

These revisions to actions may have been due to the fact that the participants had become aware their OTLTW was being observed, i.e., participating in the research may have resulted in modification of behaviour. When people are aware they are being studied, it can cause them to change their typical behaviour. This is known as the Hawthorne effect (Adair, 1984). In the initial interview, the participants were made aware that their OTLTW practice was being observed, and this made them think about it. Willoughby admitted, "writing skills…have been on my mind more." Some academics subsequently revised aspects of their practice by changing their actions to increase their OTLTW provision.

It is, therefore, important to note that single-loop learning, revising actions without revising the constraint sets driving practice, can be effective; the provision of the OTLTW can be somewhat increased by the revision of pedagogical actions caused by single-loop learning. The two examples of revised actions described above, including a writing course learning outcome and increasing writing feedback, are likely to have improved the OTLTW provision. Furthermore, it is far easier and quicker to "detect and correct problems" than it is "to detect why errors persist" (Argyris, 1992, p. 26), meaning that single-loop learning is far more common than double-loop learning.

Robinson (2014b) provided three reasons why double-loop learning is rare for both individuals and organisations. Firstly, the sheer complexity of many organisational tasks makes it hard to evaluate whether the desired consequences have been successfully achieved. In this research project, a desired outcome was that students improve their writing skills. However, MPA academics might teach a student for one course, which could only be for ten weeks. It is doubtful that significant writing improvement would be observed over this short

period. Even if writing skill improvement is achieved from the start to the end of an MPA degree, it is unlikely that individual academics would see this.

Secondly, double-loop learning is rare because it is "highly disruptive" compared to single-loop learning, which is "highly efficient" (Robinson, 1993, p. 42). Robinson (2014b) noted that practitioners tend to "favor efficiency over accuracy, and so we are more likely to notice and select information that confirms rather than disconfirms our prior experience and beliefs" (p. 3). An interesting example in this research project was the belief many academics expressed, that students do not like writing and are not interested in learning how to improve their skills. This assumption was held by many academics: Elinor said, "accounting students, they don't like having to write essays, having to write, you know, reports. Because naturally, they're more happy doing, you know, calculations, numbers"; Catherine said, "on the whole, I think accounting students often avoid [writing], and Wickham, "I don't think they like [writing]…I think it's because not their first language." The same academics admitted they did not like writing themselves and did not enjoy teaching it. For these academics, choosing to believe students do not want to learn how to write and, therefore, not including writing instruction in their practice, is far less disruptive than examining whether this belief is valid.

Thirdly, double-loop learning involves questioning long-held values and assumptions. When "long-established ways of doing business" are challenged, it can "embarrass people who have much of their professional and self-feelings identified with decisions, actions and organizational structures implemented in the past" (Argyris & Kaplan, 1994, p .91). Defensive reasoning means that we tend to avoid uncomfortable conversations where people feel embarrassed or threatened. In this research project, incidents of such defensiveness were seen at both an individual and at an organisational level. Individual defensiveness became apparent when one leading academic (Brandon) warned that his colleagues would strongly resent the idea that they need OTLTW support as they believe, "I can handle this; how dare you tell me that I am not confident or good at assessing writing skills in my course." Academics can

become defensive if they feel their teaching pratice is being criticised (Patuawa, 2021).

Organisational defensiveness was also seen very early on when two universities were reluctant

for their academics even to be invited to participate in discussions about teaching practice.

One institution immediately declined the research invitation, claiming that it would be

"inappropriate" for the university to be involved (personal communication, March 3, 2018).

The second institution was also hesitant to be involved, stating they "would not be

comfortable" unless they were given full rights to review any articles or presentations that

came out of the research. They would only consider allowing their academics to be invited if

the university had full power "to redact any parts that might identify or be detrimental" to the

university (personal communication, May 24, 2018). These examples highlight some of the

reasons why implementing double-loop learning opportunities is not easy.

However, to address a problem effectively, the constraints, i.e., the variables governing

practice, ought to be considered in detail. As Robinson (2014b) argued:

> What is clear, however, is that the capacity to double loop learn, and thus to question
>
> our assumptions about what counts as effective action, is essential if individuals and
>
> organizations are to detect and correct errors which are caused not simply by poor
>
> choice of strategy but by taken-for-granted values and assumptions (p. 2)

For this reason, despite the challenges, an educational intervention that includes

double-loop learning opportunities can be successful.

Interventions Should Involve Double-Loop Learning

Universities can successfully intervene with academics by providing opportunities for

the underlying constraints driving practice to be thoroughly investigated. Such an investigation

allows for the creation of a clear theory-in-use and enables the governing variables to be

identified and subsequently addressed.

If universities want academics to improve their practice, they must first help them become aware of any lack of congruence between their theories-in-use and their espoused theories. It is argued that the true success of the intervention in this research project was because PBM was used to make academics aware of the level of congruence between their espoused OTLTW theory and their OTLTW theory in use. With the researcher's guidance, the academics were encouraged to analyse the effectiveness, coherence and improvability of their practice. This exercise highlighted differences between each academic's espoused theory of action and theory in use and, consequently, led to noticeable revisions in OTLTW teaching practice, with changes made to constraint sets as well as actions.

Taking the time to acknowledge and understand the constraint sets driving practice is a crucial first step for universities and academics to pursue solutions to educational problems. Once decisions have been reached about which constraints might be possible to address and which constraints must become part of the solution, strategies to improve practice and policies can be considered. Understanding the constraints driving educational practice enables a university to commit meaningful resources and support. For instance, with regard to writing development, a university may decide to provide the services of literacy academics or learning designers, to support academics as they learn how to improve their OTLTW practice (O'Connell et al., 2015). In this project, the post-focus group theory of action suggested that collaborating with the programme's literacy academics did indeed result in MPA academics successfully improving their practice. A programme-wide shift in practice can be encouraged by providing double-loop learning opportunities for academics to address educational problems together.

Universities Can Improve Teaching Practice by Providing Collaborative Opportunities for Academics

Academics in this research project demonstrated a range of innovative, individual efforts to improve students' writing skills. Noteworthy endeavours to develop writing abilities were also seen in the literature. However, it is argued that working collaboratively can bring many advantages. Moreover, providing collaborative opportunities can allow the lessons learnt from the intervention to be scalable and sustainable.

Definition of Collaboration

There is a need for a clearer definition of collaboration in higher educational research (Briggs, 2007; Newell & Bain, 2018, 2020). Reviewing the literature enabled Newell and Bain (2018) to identify six essential elements to define successful collaboration. These six elements are "two or more agents; autonomous and voluntary; engage in agreed processes of interaction; share or come to an understanding of a problem domain; share decision making; towards a common goal or mutual benefit" (p. 17). In addition, their definition of collaboration includes five perspectives to describe the way people work together; collaboration is "a relationship, style or approach, process, capacity, and learning opportunity" (Newell & Bain, 2020, p. 750).

The six elements outlined in the definition above were all evident in the intervention and subsequent focus group of this research project. The participating academics voluntarily engaged in the intervention and focus group processes and worked either with one other person (the researcher) or four people (the researcher and fellow participants). The academics reached shared agreement that the cross-case theory of action captured both OTLTW constraints and their practice, and they made team decisions about how to increase the OTLTW across the programme. It can therefore be claimed that the research project created truly collaborative opportunities.

Advantages of Collaboration

Important benefits highlighted by this research project are that collaborating with colleagues can provide valuable learning opportunities for academics, break down practitioner silos and encourage practitioner reflection.

The Collaboration Afforded Learning Opportunities

In this research project, it became clear that academics valued the opportunities to learn from each other and tackle educational issues alongside their colleagues. The lively collaborative interactions in the focus group were appreciated by both researcher and academics. Sitting around a table with colleagues with the unusual luxury of time, space and structure to discuss the development of students' writing skills, encouraged an energetic and inspiring discussion. The academics commented on how valuable and motivating they found the focus group. Darcy appreciated learning how others deal with students' communication issues and Willoughby, the "opportunity for an honest discussion." Knightley described the learning afforded by this "very exciting, informative" experience:

> I had a chance to talk about what I am doing and what I used to do and discuss what we can do to make them better. Also, I had the chance to have an informal, friendly meeting with the other colleagues and see what other things they are doing in their courses…it is always a huge benefit to share ideas among the colleagues as we can find ways to improve what we are doing.

Collaboration can result in meaningful changes to teaching practice when academics share knowledge, expertise and experience with their colleagues (Andrews et al., 2016; Pataraia et al., 2015). Professional discussions, when academics can discuss pedogogical issues with and seek advice from their colleagues, can result in improved teaching practice (Sinnema & Stoll, 2020; Sinnema et al., 2021a). Unfortunately, opportunities for such sharing are often not commonplace. During the focus group, Willoughby admitted that it was only the

second time since they had worked at the institution that they "remember everyone being in the room." Newell and Bain (2020) suggested that there tends to be a lack of organisational support for collaborative practice in higher education; that "current conditions at the institutional level serve as inhibitors to collaboration" (p. 748). To foster collaboration amongst teams of academics, universities must provide committed leadership and ensure faculty have opportunities to develop the necessary interpersonal skills required for successful collaboration. This means an organisation must support academics with "time, funding, staffing, protocols, participation and motivation" (Newell & Bain, 2018, p. 55).

The Collaboration Broke Down Practitioner Silos

Opportunities to collaborate with colleagues and discuss teaching practices can help break down silos. A silo is formed when academics choose to work in isolation and do not share information or knowledge with colleagues (Friedman & Friedman, 2018). There was evidence of silos in this research project as many of the participating academics said they rarely, if ever, discussed students' writing development with their colleagues. Other studies have supported the idea that university faculty have limited interaction with their colleagues (Linton, 2009). A consequence of such silos is that academics have minimal idea of what is going on in the other courses in the programme, or indeed, in other programmes within the wider university.

Participating in the research helped to break down silos as it enabled the academics to understand what others are, or are not doing, to develop students' writing skills. Knightley claimed the focus group gave them "a clear idea of what is going on in the accounting courses besides mine and what they the students already experienced by the time they get to my course and what should they expect after," and Darcy said that "over the past month or so, you learn little titbits about what's going on which always adds to your knowledge about the student base and what they're up to and things going on."

Increased understanding of other courses is necessary if skills are to be scaffolded across a programme. Scaffolding of writing skills over a programme means that students are first set small tasks which sequence into longer, more complex tasks. Scaffolding increases students' writing confidence as they have the chance to practise their writing skills, receive feedback and transfer their learning to other contexts (Cohen & Williams, 2019). In the focus group, there were examples of this scaffolding starting to occur as a result of the research project. For instance, Willoughby and Knightley had begun to work together to create executive summary writing assignments in their courses, with Knightley's assignment building on the writing skills students learnt in Willoughby's course. Moreover, they collaborated with a third colleague, a literacy academic, in order to share a genre-specific workshop and materials about effective executive summaries. The academics felt that the students had noticed this increased programme coherence and had started to realise that "we talk to each other" (Willoughby), that "we are all on same boat and we know what's going on" (Knightley) and, subsequently, students have stopped "trying to play Mum off against Dad" (Darcy).

All the academics agreed with Willoughby's opinion that writing course learning outcomes "should be consistent across the whole accounting syllabus." Shared agreement of language learning outcomes is necessary for successful skills development, as this allows understanding of communication skills to be shifted from the implicit to the explicit (Arkoudis & Doughney, 2016). This explicit understanding of effective written communication skills can be encapsulated in a shared rubric used to assess whether the writing learning outcomes have been achieved. The focus group academics agreed that using a common rubric to assess writing skills in their different assignments throughout the programme would be useful. The academics could be taught how to apply this rubric to students' work and gain confidence in their capability to assess the quality of writing. The rubric would also quickly become familiar to students and enable them to understand how their writing skills were improving over the degree.

If practitioner silos are successfully broken down, and there is increased collaboration between faculty, individual academics may have increased commitment to shared OTLTW plans. The result is that all academics in the programme become accountable and have some part to play in developing students' writing skills. Yet, collaboration needs to extend across the university beyond a departmental level. If there is to be "an enhanced sense of responsibility and commitment to the problem-solving process," critical dialogue needs to take place with all those involved (Robinson, 1993, p. 58). For example, literacy academics can collaborate with accounting academics, mapping skills across the programme and advising on teaching, learning and assessment matters (Arkoudis & Tran, 2010). If responsibility is shared, it can lead to more sustainable programme-wide changes to practice.

The Collaboration Resulted in Reflection

A third benefit of the research project was that the opportunity to listen to others' varied perspectives prompted reflection and, subsequently, change in practice. The intervention encouraged academics to "come up with new innovative ideas" (Wickham), and the focus group provided the opportunity to reflect on the success of these with colleagues. Darcy, who has taught the same course ten times in a row, said that participating in the focus group "has made me think about certain things that I do in my class sessions."

After the research project had finished, there was continuing evidence of the increased provision of the OTLTW for MPA students. One research participant (Willoughby) emailed the researcher several months after the focus group to describe how they had successfully integrated more writing opportunities into their course. An excerpt from their email is shown in Figure 5-3.

Figure 5-3

An Email From a Researcher Participant Showing Increased Integration of Writing in Class

Hello!
You'll never guess what - I gave Cohort 12 some writing to do in class on Friday (I know! The power of your intervention!!)
I asked each group to write a sentence or two linking one of the Five Forces or one component of SWOT directly through to numbers in financial statements for Fletcher Building.
Results are attached – the first sentence (on competitors) is mine – the remaining 8 slides are theirs (they came up and wrote their sentences onto the slides).

Furthermore, this research project influenced the practice of academics who did not participate in the research. The following example shows the true value of PBM, for it can influence practitioners who have control of the problem situation. One of the academic interviewees in Study 2 was a very senior professor in their accounting department. Shortly after their research interview, the academic requested a series of meetings to specifically address the need to embed the development and assessment of writing skills within the degree. Three meetings took place with the interviewee, the programme director, the programme learning designer and several senior accounting academics who had played no part in this research project. There was a key shift caused by the realisation that there is diversity in the importance individual accounting academics give to writing; the realisation that some practitioners embed and assess a great deal of writing in their courses, some very little. The three meetings focussed on the need to advocate the importance of writing to all accounting academics (personal communication, January 12, 2017).

The two examples provided above illustrate how sharing reflections with colleagues can lead to revisions in one's own teaching practice and that of colleagues' (Pataraia et al., 2015). Yet, despite the obvious benefits collaborative practice can bring, providing support for students' writing development is very often an independent endeavour.

OTLTW Provision is Often an Individual Effort

In this research project, academics used different and separate strategies to support their students, with some making admirable and imaginative attempts to encourage their

students to write. Tasks ranged from sending a memo to an imaginary boss (Darcy), creating a report for the CEO (Emma), to advising Bluebeard the Pirate of the tax implications of his nefarious activities (Catherine). However, the research highlighted both a lack of programme and course planning related to integrating disciplinary language learning and clear policies and guidelines to inform lecturers' practices. Further, academics reported an absence of OTLTW discussions with their peers. Elizabeth, a high-ranking professor, explained that even though more integration of writing is desperately needed across the programme, they are reluctant to share their concerns in case they offend colleagues: "especially I'm a professor, I don't want to sort of say to the person, you must do it differently." Similarly, at a different university, Willoughby commented on the lack of a whole programme OTLTW approach, noting that "everyone's sort of gone off in their own little directions."

The literature review confirmed that despite noteworthy individual efforts to enhance the learning of L2 students, a whole programme OTLTW approach is often lacking and specific pedagogical practices for international students found to be "disparate and scattered" (Lomer et al., 2021, p. 10). Yet, if it is agreed that the OTLTW should be integrated into all disciplinary curricula (Arkoudis, 2018; De Villiers, 2010), an institutional approach is needed. Programmes must develop a cohesive approach that assists academics in aligning writing development with disciplinary learning and teaching (Arkoudis & Tran, 2010). There should be collaborative opportunities for academics to improve students' writing skills and share responsibility for student success from the start to the end of a programme (Long et al., 2020). From an organisational perspective, double-loop learning opportunities that involve the collaboration of multiple academics are not only impactful but also more feasible.

Collaboration Can Enable the Intervention to Be Scaled Up

The double-loop learning approach taken in this research project increased and improved OTLTW practice. Yet, as Hattie (2015) pointed out, "nearly every intervention can

show some evidence of success" (p. 79), but interventions are of little use if they are not scalable and sustainable. Investigating a practice across a programme and intervening with individual academics were time and resource heavy. It is rather impractical to require intervention with individual academics whenever there is an educational problem to be resolved. Universities can seek resolution of educational problems of practice by intervening with groups of academics rather than individuals.

The following and final example provides compelling evidence of the powerful impact of this doctoral research. It shows how the collaboration that was ignited by the research project continued long after the data collection was completed.

Evidence of Continued Collaboration Post-Research Project

Collaboration implies that participants are working together towards a common goal (Friend & Cook, 2014). In the focus group, the academics identified increased programme cohesion as an essential future shared goal. They were enthusiastic about the idea of working together to map the development of writing skills across their MPA. A programme mapping exercise aims to achieve programme understanding of and agreement on which skills must be achieved during a degree and in which courses these will be developed and assessed (Oliver & Jorre de St Jorre, 2018). Working as a team to improve OTLTW provision means the academics can ensure that students have the opportunity to acquire the written communication standards required by the university and by professional bodies. The following year, after this research project had finished, such a programme mapping exercise became a reality.

The academics who participated in this research project worked alongside their discipline and literacy colleagues to map every single course in the programme to the new CPA and CA ANZ technical and professional competencies (CPA, n.d.-b). This task involved identifying where written communication learning outcomes should be developed and assessed and identifying any revisions needed in the next course iteration to better align with

the professional standards. Willoughby recently shared how their course has now been aligned with the current professional standards for written communication skills. In Table 5-5, the first column shows one of the professional bodies' interpersonal and communication learning outcomes, the second Willoughby's relevant course learning outcome and the third details and examples of specific assessments that demonstrate the achievement of the learning outcome.

Table 5-5

An Example of Course Mapping to the Professional Learning Outcomes for Written Communication

Professional learning outcome	Relevant course learning outcome	Relevant written assessments
Communicate clearly and concisely when presenting, discussing, and reporting knowledge and ideas in formal and informal situations.	Communicate complex financial information to a variety of audiences, both independently and as part of a group.	Individual Assignment valuing an NZ listed company. Includes set of PowerPoint slides with detailed speaker notes. Written test on Financial Instruments.

A programme mapping exercise requires discussion of how writing skills can be successfully met by the degree. Future mapping exercises could be extended to include a similar activity to the intervention study described in this research project, involving a team co-construction and co-evaluation of a cross-case theory of action. Academics could identify areas of OTLTW improvement needed in different courses. Following the next teaching iteration, a further whole-programme meeting could provide the opportunity for feedback, revisions and sharing of practice, similar to the focus group in this research project. As well as the discipline academics, an outsider might be required both to evaluate the adequacy of existing theories of action and to act as a facilitator (Robinson, 1993).

Concluding Thoughts

While it may be tempting to chastise universities and programmes for highlighting graduate attributes that many students fail to achieve, a more constructive approach must be to acknowledge the progress made and recognise opportunities for further development. With pressure for universities from external stakeholders to list graduate profiles and possible academic or career pathways, universities are increasingly engaged with delivering graduate outcomes (Spronken-Smith et al., 2015). Universities have been making positive moves, and the importance of graduate attributes across the disciplines has been firmly acknowledged and mandated. Now universities need time and space to take the next steps and learn how to integrate graduate attributes into their curricula, encourage the engagement of academics and effectively evaluate whether students successfully achieve espoused attributes (Hill et al., 2016; Sampson et al., 2018; Spronken-Smith et al., 2015).

Universities must acknowledge that academics have to learn how to integrate graduate attributes into teaching and assessment. Institutions cannot simply expect academics to know how to do this successfully. It is a process that takes time and requires institutional support. In order to provide adequate support, universities should be cognisant of the constraints which affect teaching practice. Many studies have outlined constraints to providing opportunities to develop graduate attributes. For example, issues of curriculum overload, lack of time, and large numbers of low-level students, have been thoroughly described (O'Connell et al., 2015). Yet, few studies have tackled underlying constraints in depth to address the reasons why developing graduate attributes is not typically successful.

In contrast, the methodological approach taken in this research project strove for a deeper understanding of the constraints governing academics' practice and endeavoured to provide insights into the conditions where developing graduate attributes can truly be done well. Participants in this research project were not treated as mere data sources but as

important contributors to improving the skills of their students. The academics became fully engaged in the search for a solution and shifted their teaching practice significantly, accepting that it is indeed, their job to teach their students beyond discipline content. This successful methodological approach could be replicated with the development of graduate attributes across the gamut of higher educational programmes.

Appendices

Appendix A

Literature-Derived Theory of Action with Example Sources

Practical Problem	What is the OTLTW in University Accounting Courses?
Constraint Set	A standard of written English ability is required by the graduate profile and the professional accounting bodies (e.g., Aldamen et al., 2021; Smith et al., 2018).
	but
	Some accounting academics believe the focus of their course is numerical/to develop technical skills, so it is not suited to writing (e.g., Hancock et al., 2009; Stocks et al., 1992)
	and
	Some accounting academics believe accounting content must have pedagogical priority, and this means there is not enough time to focus on writing and assess written assignments effectively (e.g., Rebele & St. Pierre, 2019; Tan & Laswad, 2018)
	and
	Some accounting academics do not believe students' writing skills development is their responsibility (e.g., Christensen et al., 2004; Rebele & St. Pierre, 2019)
	and
	Some accounting academics lack skill/confidence in integrating writing into their courses and in assessing writing (Riley & Simons, 2016; Stocks et al., 1992)
Actions	Some accounting academics integrate few/no writing requirements into their courses (McIsaac & Sepe, 1996; Rebele & St. Pierre, 2019)
	and/or
	Some accounting academics provide little/no feedback on students' writing (e.g., Munter, 1999; Plutsky & Wilson, 2001)
Consequences	Some students put effort into assessment-driven consequences rather than writing quality (Hirsch & Collins, 1988; Long, 2018)
	and
	Some students pass courses without having improved writing skills, and without demonstrating the ability to produce quality writing (e.g., Bui & Porter, 2010; Ulrich et al., 2003)
	and
	Some students do not realise the importance of developing their writing skills. (e.g., Kavanagh & Drennan, 2008; Lin et al., 2010)

Appendix B

Research Consent Form: Dean of Business School

THE UNIVERSITY OF AUCKLAND
FACULTY OF EDUCATION
Te Kura Akoranga o Tāmaki Makaurau
Incorporating the Auckland College of Education

School of Learning Development and
Professional Practice
74 Epsom Avenue
Auckland, New Zealand
Telephone 64 9 623 8899

The University of Auckland
Private Bag 92019
Auckland, New Zealand

THIS FORM WILL BE HELD FOR A PERIOD OF 6 YEARS

Project Title: Opportunities to Learn to Write: An Investigation of Accounting Academics' Practice

Supervisors: Claire Sinnema, Mary Hill

Student Researcher: Kirsty Williamson

I have read the Participant Information Sheet and have understood the nature of the research. I have had the opportunity to ask questions and have them answered to my satisfaction.

- I agree to give my permission to the researcher to invite accounting academics teaching on the Master of Professional Accounting programme to take part in this research and to participate in individual and group discussions, if they wish.
- I agree to give my permission to the researcher to invite students enrolled in the Master of Professional Accounting degree to take part in this research and to participate in individual discussions, if they wish.
- I agree to provide a private room for individual discussions to ensure protection of participant identity.
- I understand that the transcriber has signed an agreement saying they understand that the information contained is confidential and must not be disclosed to, or discussed with, anyone other than the researcher and his/her supervisors.
- I understand that participation in this research is voluntary.
- I understand participants are free to withdraw their participation at any time, and to withdraw any data traceable to them, aside from the group discussion data, up to one month following the data having been gathered.
- I understand participants can refuse to answer any questions in the group discussion and are free to leave the discussion at any time. However, I understand that the recording device cannot be turned off during the group discussion and that if participants choose to withdraw from this study, information that they have contributed up that point cannot be withdrawn.
- I give my assurance that participation or non-participation will have no effect on staff employment or students' grades with the university.
- I understand that the findings may be used for publication and conference presentations.
- I understand that data will be kept for 6 years, after which they will be destroyed by shredding / permanent deletion of electronic files.
- I wish to receive a summary of findings, which can be emailed to me at this email address

Name _____ Signature _____ Date _____

Approved by the University of Auckland Human Participants Ethics Committee on 19th December 2017 for three years. Reference Number 020505

Appendix C

Participant Information Sheet: Dean of Business School

School of Learning Development and
Professional Practice
74 Epsom Avenue
Auckland, New Zealand
Telephone 64 9 623 8899

The University of Auckland
Private Bag 92019
Auckland, New Zealand

Project Title: Opportunities to Learn to Write: An Investigation of Accounting Academics' Practice

Supervisors: Claire Sinnema, Mary Hill

Student Researcher: Kirsty Williamson

Project Description
My name is Kirsty Williamson and I am an EdD candidate at the Faculty of Education, the University of Auckland. I am writing to invite (name of university) to participate in a research project examining ways that accounting academics can increase the opportunity to learn to write (OTLTW) for second-language (L2) students.

Accounting academics teaching on the Master of Professional Accounting programme have been identified as suitable participants in this study because I am interested in investigating accounting academics' approach to both embedding writing requirements in their courses and providing feedback on students' writing.

I am seeking your permission to invite the accounting academics who currently teach on the Master of Professional Accounting programme to participate in this research. If you agree to this, I would like to send out an email to these academics to introduce the research and invite them to be involved. They will be provided with Participant Information Sheets, which will outline expectations if they agree to participate. The academics' participation in this research is voluntary.

Two academics from the (name of university) will be selected to participate in an individual dialogue discussion which will take no longer than 90 minutes.

I would like to conduct the individual critical dialogue discussions on your university campus, at a time suitable to the participant. A private room will need to be available for the discussions so that participant identity is protected.

The discussions will be recorded only with the consent of the participants. During the individual discussions, participants will have the right to request that the recording device be turned off at any point. A professional transcriber will be employed to transcribe the discussions; this person will have signed a confidentiality agreement.

Academics who agree to participate in the individual discussions may withdraw from the study at any time and withdraw information that they have provided up until the latest of the following dates: one month following the data having been gathered or one month after they have reviewed their transcripts (if they choose to do so).

The data collected will be stored securely at the University of Auckland for a period of up to six years. This information will be accessible only to my supervisors and me. After this period of time, paper data will be destroyed by shredding and digital audio and electronic files will be permanently deleted.
The data will be used in my thesis and may also be used in academic journals publications and/or conference presentations. The thesis will be submitted as assessment for the EdD degree from the University of Auckland

and a copy will be available at the University of Auckland Library. If you wish, a summary report of the findings can be sent to you.

I seek your assurance that participation or non-participation will have no effect on staff employment with the university

Information about the (name of university) will be treated confidentially. The transcriber has signed an agreement saying they understand that the information contained is confidential and must not be disclosed to, or discussed with, anyone other than the researcher and his/her supervisors. I will ensure that any reports or publications arising from this research will have any potentially identifying details removed or changed. Every effort will be made to ensure confidentiality of participants, including the use of pseudonyms; however, due to the small number of academics participating in this study, it cannot be guaranteed that academics will not be identified.

Thank you very much for considering this invitation. If you have any queries about this research project please email kirsty.williamson@auckland.ac.nz (Phone 021 733578).

My main supervisor is: Dr Claire Sinnema, c.sinnema@auckland.ac.nz (Phone 9236426).

The Head of the School of Learning, Development and Professional Practice is: Dr Richard Hamilton, rj.hamilton@auckland.ac.nz (Phone 9235619).

Warm Regards

Kirsty Williamson

For any queries regarding ethical concerns, you may contact the Chair, The University of Auckland Human Participants Ethics Committee, The University of Auckland, Office of the Vice-Chancellor, Private Bag 92019, Auckland 1142. Telephone 09 373-7599 ext. 83711.

Approved by the University of Auckland Human Participants Ethics Committee on 19th December 2017 for three years. Reference Number 020505

Appendix D

Email Invitation: MPA Academic

EMAIL ADVERT: Accounting Academic (individual interview)

Dear (name),

We are sending you this invitation to participate in a doctoral research project on behalf of one of our team members, Kirsty Williamson. As you are currently teaching on the Master of Professional Accounting at the (name of university), we would very much appreciate your help.

The study is investigating opportunities that accounting academics provide to support second-language students to learn to write. Please see the Participant Information Sheet attached to this email for further details of the project.

Participation in this project would involve an individual interview with the researcher, lasting between 60 – 90 minutes. This would be conducted in a private room at your workplace at a time suitable to you.

If you have any questions about this research project, please email
kirsty.williamson@auckland.ac.nz

Thank you very much for considering this request.

Kind regards,

The Business Communication Team

Graduate School of Management
The University of Auckland Business School
Room 388, Owen G Glenn Building, 12 Grafton Road
Private Bag 92019, AUCKLAND, 1142
New Zealand

Approved by the University of Auckland Human Participants Ethics Committee on 19/12/17 for three years. Reference Number 020505.

Appendix E

Participant Information Sheet: MPA Academic

School of Learning Development and
Professional Practice
74 Epsom Avenue
Auckland, New Zealand
Telephone 64 9 623 8899

The University of Auckland
Private Bag 92019
Auckland, New Zealand

THIS FORM WILL BE HELD FOR A PERIOD OF 6 YEARS

Project Title: The Opportunity to Learn to Write: An Investigation of Accounting Academics' Practice
Supervisors: Claire Sinnema, Mary Hill
Student Researcher: Kirsty Williamson

Project Description

My name is Kirsty Williamson and I am an EdD candidate at the Faculty of Education, the University of Auckland. I am writing to invite you to participate in a research project investigating opportunities that accounting academics provide to support second-language students to learn to write. I am interested in investigating accounting academics' approach to both requiring writing in their course assignments and providing feedback on students' writing.

I am inviting you to participate in this research because you teach on the Master of Professional Accounting Programme. Your participation in this research is voluntary and you would have the right to withdraw your participation at any time without giving a reason.

Until December 2017, I worked as a Professional Teaching Fellow in the Graduate School of Management at the University of Auckland. However, I am not be employed in this role in 2018 and am now a full-time doctoral student.

The Dean of your Business School has given an assurance that your participation or non-participation will have no effect on your employment with the university.

Project Procedures

- Participation involves an individual interview with the researcher, lasting between 60 – 90 minutes. This will be conducted in a private room at your workplace at a time suitable to you.

The interview will be recorded and transcribed. During the interview, you will have the right to request that the recording device be turned off at any point. A professional transcriber will be employed to transcribe the discussion; this person will have signed a confidentiality agreement.

The data collected will be stored securely at the University of Auckland for a period of up to six years. Electronic data will be stored on a password-protected computer and paper data will be stored in a

locked cabinet on university premises. This information will be accessible only to my supervisors and me. After this period of time, paper data will be destroyed by shredding and digital audio and electronic files will be permanently deleted.

The data will be used in my thesis and may also be used in academic journals publications and/or conference presentations. The thesis will be submitted as assessment for the EdD degree from the University of Auckland and a copy will be available at the University of Auckland Library. A summary report of the findings will be sent to you.

Right to Withdraw

If you agree to participate in this research, you may withdraw from the study at any time without giving a reason and withdraw information that you have provided for the interview up until the latest of the following dates: one month following the data having been gathered or one month after you have reviewed your transcripts (if you choose to do so).

Confidentiality

I will ensure that reports or publications arising from this research will not identify individuals or the organisations involved, and every effort will be made to keep identities of those involved confidential, including using pseudonyms and removing or changing any potentially identifying details. However, due to the small number of academics nationally teaching on Master of Accounting programmes, it cannot be guaranteed that academics will not be able to be identified.

Thank you very much for considering this invitation. If you have any queries about this research project, please email kirsty.williamson@auckland.ac.nz (Phone 021 733578).

My main supervisor is Dr Claire Sinnema, c.sinnema@auckland.ac.nz (Phone 09 6238899 xtn: 46426)

The Head of the School of Learning, Development and Professional Practice is Dr Richard Hamilton, rj.hamilton@auckland.ac.nz (Phone 9235619).

For any queries regarding ethical concerns, you may contact the Chair, The University of Auckland Human Participants Ethics Committee, The University of Auckland, Office of the Vice-Chancellor, Private Bag 92019, Auckland 1142. Telephone 09 373-7599 ext. 83711.

Approved by the University of Auckland Human Participants Ethics Committee on 19/12/17 for three years. Reference Number 020505.

Appendix F

Research Consent Form: MPA Academic

THIS FORM WILL BE HELD FOR A PERIOD OF 6 YEARS

Project Title: The Opportunity to Learn to Write: An Investigation of Accounting Academics'
Practice
Supervisors: Claire Sinnema, Mary Hill
Student Researcher: Kirsty Williamson

I have read the Participant Information Sheet and have understood the nature of the research. I have had the opportunity to ask questions and have them answered to my satisfaction.

I agree to take part in this research.

- I agree to participate in a 60-90 minute interview with the researcher.
- I understand that the Dean of the Business School has given an assurance that my participation or non-participation will have no effect on my employment with the university.
- I agree to be recorded and understand that I can request that the recording device be switched off at any time during the interview.
- I understand that I am free to withdraw my participation at any time without giving a reason and to withdraw any data traceable to me up to one month following the data having been gathered or one month after I have reviewed my transcripts (if I choose to do so).
- I understand that the transcriber has signed an agreement giving assurance that they will not change any information in the recordings or transcripts and that they understand the information contained is confidential and must not be disclosed to, or discussed with, anyone other than the researcher and her supervisors.
- I understand that the findings will be reported in a doctoral thesis, other academic publications and conference presentations.
- I understand that any reports or publications arising from this research will not identify individuals or the organisations involved, and every effort will be made to keep identities of those involved confidential, including using pseudonyms and removing or changing any potentially identifying details. However, due to the small number of academics nationally teaching on Master of Accounting programmes, I understand it cannot be guaranteed that academics will not be able to be identified.
- I understand that electronic data will be stored on a password-protected computer and paper data will be stored in a locked cabinet on university premises.
- I understand that data will be kept for six years, after which they will be destroyed by shredding / permanent deletion of electronic files.
- I wish to receive a summary of findings, which can be emailed to me at this email address:

Name _____ Signature _____Date _____

Approved by the University of Auckland Human Participants Ethics Committee on 19/12/17 for three years. Reference Number 020505.

Appendix G

Example Individual Theory of Action: Iteration 2

INTERVIEW #2 Constraints	Actions	Consequences
Academic inherited the course: Because it was first time I was doing the course, so I didn't want to reinvent the wheel…you sort of have to work with the materials that you've got. So you can't really do what you want.	**Has not made changes to the course, but has suggested some:** I wanted to go through the course first and see what is working and what not.	**Most of the course emphasis is on calculation and application, less on writing skills:** It's mostly numbers.
Academic is not the course leader: I guess I'm not leading the course		
Academic believes strong writing skills are important for some accounting jobs, less so for others: It depends on where you go in the profession. If you go into auditing, yes, because then you write written reports, it's not so much calculations and you have to use the right auditing language…If you're more management accountant, which calculate costs for factory, not so much, because that's calculations. So depends on what you do	**Does not teach students how to improve their writing skills:** they were asking me "what should I write here?" And I didn't tell them exactly but I guided them, said, this is what we want from an accounting perspective. But not so much from an English language perspective.	
Academic believes most students do not like writing: I don't think they like it…I think it's because not their first language.		
Academic believes writing skills can be developed after the degree: because you have three years that you need to do your practical. So in that, depending on where you work, you will have to write audit findings or you will have to do some writing.	**Does not have a communication learning outcome:** describe the accounting standard setting process and critically analyse contemporary issues;	
Time constraints: I think there's so many accounting standards and we really teach them in 10 weeks, it's really fast, it's a lot of content and a lot to understand. So there's not really time to focus on writing as such and English as such.	**Does not require much writing in class time:** Yeah, it's calculations in Excel, it's not really anything theoretical. here might be some writing where you actually have to say why is this, say, for instance we've got Kathmandu the client, Briscoes, whatever, and so you have to write something about that. But that's about it.	
Academic believes strong writing skills are important: So it's very high accounting language but your language must also be, you know, the English must make sense as well.	**Requires writing in summative assessments and assesses the standard of this in assignments:** But normally how we assess it is through writing. It's like you can do the formula, well done for you, but you have to write down what it means in words. **From Assignment Rubric:** *Style 20% (Voice, Clarity, Style, Audience awareness, Spelling, Grammar): All sentences are complete and grammatical. All words are chosen for their precise meanings.*	**Students with weak writing skills will not achieve high grades:** I won't say you will get an A,
	Tells the students that strong writing skills are important: Because I told them, you are going to a board meeting. You need to present this to the board of directors so you can't, you know, have [poor writing]	
Academic believes all MPA courses should embed writing skills: But it's not really just about the calculations because you have to take other aspect in consideration like risks and what have you. So you can turn it into a bit more written question, you can, actually.	**Requires students to write a long piece of text:** not exceed 2,000 words	
Academic believes students' writing will be much weaker in secure tests: Yes, that's the assignment, so you actually have time to, you know, download Grammarly or whatever. It's not like in the test	**Does not assess for writing quality in secure tests (only the assignments):** Yeah, if they used the wrong grammar or language, I'm still going to give them the mark if their accounting principle is correct	**Students with weak writing skills can pass the course:** but you can definitely get a B.
Academic is from a professional background: … if you come out of practice you know what's expected.	**Tells the students about the demands of the profession:** So it's easier to tell them, you know, what to expect and to prepare them for what they're going to get	
Academic's goal is to prepare students for the profession: I think I teach them from a point of, to make them ready to write their professional exam. Because if they can pass that…then they can go into the workforce.	**Creates real-world/professional assessments:** I try to align it with the requirements of CAANZ **Example Assessment Question:** *Complete the Income Statement and the Changes in Retained Earnings for the year ended 31 March 2018 on page 4*	
Academic is not driven by Graduate Profile: No, not totally if I have to be honest. But I'm sure that it's important to develop the communication attributes.		
Academic believes has some responsibility to develop students' writing skills: I think it should be the person like myself giving the course together with the business communication person.	**Provides (limited) feedback on students' writing in summative assignments.** Then I would put there whatever's wrong, **Example feedback comments (summary):** *Proofreading/Grammar: e.g., p.1 'older' instead of 'order' a*	**Students do not discuss their writing with the academic:** *What do these students do when they get this [feedback], do they come and see you? Did they?* No.
	Uses a rubric that includes assessment of the students' written work: From rubric: All sentences are complete and grammatical.	
	Provides structural guidance: include an executive summary at the start; address the **five** key areas above separately	
Academic believes others have greater responsibility/ability to develop students' writing skills: I think it should be a team effort because, like, they don't know what's going on in the accounting and I don't know all the language stuff.	**Does not act when identifies a student has weak writing skills:** *Do you do anything?* No not really.	
	Encourages students to make use of available language resources: Assignment Instructions: *You are strongly encouraged to submit a draft copy to the Business Communication Team for language feedback 24 hours before the final deadline.*	

Appendix H

Example Individual Theory of Action: Iteration 3

Interview #1 Constraints	Actions	Consequences
Academic believes strong writing skills are important	Requires writing in summative assessments and assesses the standard of this in assignments	Most students graduate with adequate writing skills
Academic believes writing skills need to be developed during the degree		Students with weak writing skills will not achieve high grades
Academic believes has some responsibility to develop students' writing skills		
A certain amount of writing is required	Requires students to write long texts	Students can lose control of coherence and cohesion in long texts
Academic believes that a shorter piece of writing might be more effective		
Academic believes strong speaking skills are also important	Does not require much writing in class time	Students need further practice at writing professionally and for the correct audience
Academic's goal is to prepare students for the profession	Creates real-world/professional assessments	
Academic believes students must learn to write specific genres for specific readers		
Academic believes students' writing will be much weaker in secure tests	Does not assess for writing quality in secure tests (only the assignments)	Students do not realise the importance of good writing skills
Academic's goal is that students communicate their message clearly in writing		Students with weak writing skills can pass the course
Academic believes students can be successful without strong writing skills		
Academic is aware of resources to help students improve their writing skills	Encourages students to make use of available language resources	Many students make use of the resources
Academic believes others have greater responsibility/ability to develop students' writing skills		
	Acts when identifies a student has weak writing skills	
Academic believes students want writing exemplars	Provides writing exemplars to students	Students copy the exemplars
Academic believes using writing exemplars can have advantages	Provides structural guidance	
Academic is unconfident of own ability to provide effective feedback on writing	Provides (limited) feedback on students' writing in summative assignments.	Students do not discuss their writing with the academic
Time constraints	Provides mainly content-focussed feedback	
Academic has concerns about ability of other markers	Uses a rubric that includes assessment of the students' written work	
Academic is driven by Graduate Profile	Maps communication skills to GP capability	There is alignment between assessment and communication learning outcomes
	Does not have a communication learning outcome	

Appendix I

Participant Information Sheet: Student

School of Learning Development and
Professional Practice
74 Epsom Avenue
Auckland, New Zealand
Telephone 64 9 623 8899

The University of Auckland
Private Bag 92019
Auckland, New Zealand

THIS FORM WILL BE HELD FOR A PERIOD OF 6 YEARS

Project Title: Investigating Students' Perceptions of the Opportunity to Learn to Write on a Master of Professional Accounting Programme.
Supervisors: Associate Professor Claire Sinnema, Associate Professor Mary Hill
Student Researcher: Kirsty Williamson

Project Description
My name is Kirsty Williamson and I am a doctoral candidate at the Faculty of Education, the University of Auckland. I am writing to invite you to participate in a research project examining ways that academics help their students improve their written English. I am interested in what writing you are required to do in certain courses and the ways that you receive feedback on your writing.

I am inviting you to participate in this research because you are a Business Masters student in the Graduate School of Management at the University of Auckland.

Your participation in this research is voluntary and you have the right to withdraw your participation at any time without giving a reason. The Director of the Graduate School of Management has given an assurance that your participation or non-participation will have no effect on your grades or your relationship with the university.

Project Procedures
You are invited to participate in an anonymous online survey which will take about 20 minutes to complete. If you choose to submit the survey, this will be taken as consent to participate.

Right to Withdraw
You are free to stop answering the survey at any time, however, as the survey is anonymous, if you do choose to withdraw from this study, information that you have already submitted cannot be withdrawn.

Data
The data collected will be stored securely on a password-protected computer at the University of Auckland for a minimum period of six years. This information will be accessible only to my supervisors and me. After this period of time, electronic files will be permanently deleted.

The data will be used in my thesis and may also be used in publications in academic journals/books and/or conference presentations. The copy of the thesis will be available in the University of Auckland Library.

Data

If you decide that you would like to participate in this research, please complete and submit the survey.

Contact Details and Approval

If you have any queries about this research project contact either Kirsty Williamson or Claire Sinnema:

Researcher name and contact details	Supervisors/Co-investigators name and contact details	Head of Department/School name and contact details
Kirsty Williamson Doctoral candidate kirsty.williamson@auckland.ac.nz	**Dr Claire Sinnema** School of Learning, Development and Professional Practice Faculty of Education and Social Work The University of Auckland c.sinnema@auckland.ac.nz Phone: 09 236426	**Associate Professor Richard Hamilton** School of Learning, Development, and Professional Practice. Faculty of Education and Social Work The University of Auckland E-mail: rj.hamilton@auckland.ac.nz Phone: 09 235619

For any queries regarding ethical concerns, you may contact the Chair, The University of Auckland Human Participants Ethics Committee, The University of Auckland, Office of the Vice-Chancellor, Private Bag 92019, Auckland 1142. Telephone 09 373-7599 ext. 83711. Email: ro-ethics@auckland.ac.nz

Approved by the University of Auckland Human Participants Ethics Committee on 3rd October 2018 for three years. Reference number 022071.

Appendix J

Student Questionnaire Instrument One: Generic Items about Writing and Feedback

(Study 3a)

1 Importance of English writing skills. Please indicate the extent to which you agree with the following statements: *(six-point scale with the response options being strongly dis/agree, dis/agree, somewhat dis/agree)*
   a)   Being able to write well in English is important for me during my master's degree.
   b)   Being able to write well in English will be important for me after I have graduated from my master's degree.
   c)   Being able to write well in English is important for accountants.

2 Please explain why you chose your rating for the statement above about the importance of being able to write well in English during your master's degree: *(open-ended item)*

3 Please explain why you chose your rating for the statement above about the about the importance of being able to write well in English after you have graduated from your master's degree: *(open-ended item)*

4 Please explain why you chose your rating for the statement above about the importance of being able to write well in English for accountants: *(open-ended item)*

5 My English writing skills. Please indicate the extent to which you agree with the following statements: *(six-point scale with the response options being strongly dis/agree, dis/agree, somewhat dis/agree)*
   a)   I could already write well in English when I started my master's degree.
   b)   I can write well in English now.
   c)   I have become significantly better at writing in English during my master's degree.

6 Responsibility for improving my English writing skills. Please indicate the extent to which you agree with the following statements: *(six-point scale with the response options being strongly dis/agree, dis/agree, somewhat dis/agree)*
   a)   It is my job to improve my English writing skills.
   b)   course lecturers should help me to improve my English writing skills

7 Are there any other people who you think should help you to improve your English writing skills? *(open-ended item)*

8 Improving my English writing skills. Please indicate the extent to which you agree with the following statements *(six-point scale with the response options being strongly dis/agree, dis/agree, somewhat dis/agree):*
   a)   I work hard to improve my English writing skills
   b)   I often attend university-level writing workshop
   c)   I regularly attend the Business Communication seminars
   d)   I regularly submit drafts to the Business Communication Team
   e)   I regularly use Grammarly

9 What else do you do to improve your English writing skills? *(open-ended item)*

10 What do your course lecturers do to help you to improve your English writing skills? *(open-ended item)*

11 What other things would you like your course lecturers to do to help you to improve your English writing skills? *(open-ended item)*

12 Receiving feedback on my written English. Please indicate the extent to which you agree with the following statements: *(six-point scale with the response options being strongly dis/agree, dis/agree, somewhat dis/agree)*
   a) I want to receive feedback on my written English as well as on the content of my assignments.
   b) I am only interested in my assignment grade and do not read the feedback on my written English.
   c) I prefer electronic feedback to handwritten comments on a hard-copy of my assignment
   d) I prefer face-to-face feedback to electronic feedback.
   e) I prefer a summary statement of my feedback to tracked changes throughout the document.

13 Please describe the type of feedback that you find most useful. *(open-ended item)*

14 What aspects of your written assignments do you most want your course lecturer to provide feedback on? Please drag the following aspects to put them in order of feedback importance, with 1 as the most important:
Assignment content, Assignment presentation and format, Assignment structure, Clarity of your meaning, Grammatical accuracy, Organisation of ideas, Punctuation, Referencing (e.g., APA style), Spelling, Tone, Word choice

15 Responding to feedback on my written English. Please indicate the extent to which you agree with the following statements: *(six-point scale with the response options being strongly dis/agree, dis/agree, somewhat dis/agree)*
   a) I reflect carefully on any feedback I receive on my written English from my course lecturers.
   b) I make changes to my writing based on feedback I receive on my written English from my course lecturers
   c) I contact my course lecturers to ask questions about their feedback on my written English
   d) I think my course lecturers' feedback on my written English helps me to improve my writing skills

Appendix K

Student Questionnaire Instrument Two: Specific MPA Courses

(Study 3a)

Writing in your Business Master's courses. Please indicate the extent to which you agree with the following statements about your experience of writing on ***name of course:*** *(six-point scale with the response options being strongly dis/agree, dis/agree, somewhat dis/agree)*

1) I have to do a significant amount of writing.
2) I am told by my course lecturer that strong English writing skills are important.
3) My course grade is affected by the quality of my writing.
4) I can pass this course, even if I have weak English writing skills.
5) I am taught about writing by my course lecturer.
6) I am shown examples of good writing by my course lecturer.
7) My English writing skills have improved because of this course

Feedback in your Business Master's courses. Please indicate the extent to which you agree with the following statements about your experience of the feedback on your written English on ***name of course:*** *(six-point scale with the response options being strongly dis/agree, dis/agree, somewhat dis/agree)*

8) I receive individual verbal feedback from my course lecturer on how to improve the written English in my assignments
9) I receive individual written feedback from my course lecturer on how to improve my written English in my assignments.
10) The whole class receives feedback from the course lecturer on how to improve the written English in our assignments.
11) My course lecturer uses a rubric which includes details about the written English in my assignments.
12) My course lecturer's feedback on my written English is easy to understand.
13) My course lecturer's feedback on my written English helps me to improve my writing skills.

Appendix L

Research Consent Form: Student

THIS FORM WILL BE HELD FOR A PERIOD OF 6 YEARS

Project Title: Investigating Students' Perceptions of the Opportunity to Learn to Write on a Master of Professional Accounting Programme.
Supervisors: Associate Professor Claire Sinnema, Associate Professor Mary Hill
Student Researcher: Kirsty Williamson

I have read the Participant Information Sheet and have understood the nature of the research. I have had the opportunity to ask questions and have them answered to my satisfaction.

- I agree to take part in this research and participate in a 60-minute interview with the researcher.
- I understand that the Head of Department has given an assurance that my participation or non-participation will have no effect on my academic grades
- I understand that I am free to withdraw my participation at any time without giving a reason, and to withdraw any data traceable to me up to one month following the data having been gathered or one month after I have reviewed my transcripts (if I choose to do so).
- I agree to be recorded.
- I understand that I can request that the recording device be switched off at any time.
- I understand that the transcriber has signed an agreement giving assurance that they will not change any information in the recordings or transcripts and that they understand the information contained is confidential and must not be disclosed to, or discussed with, anyone other than the researcher and her supervisors.
- I understand that the findings will be used in a doctoral thesis, other academic publications and conference presentations.
- I understand that data will be kept for 6 years, after which they will be destroyed by shredding / permanent deletion of electronic files.
- I wish to receive a summary of findings, which can be emailed to me at this email address:

Name:_____   Signature:_____
        Date:_____

Approved by the University of Auckland Human Participants Ethics Committee on 19/12/17 for three years. Reference Number 020505.

Appendix M

Example Individual Narrative of Practice Used in the Intervention

Strong writing and speaking skills are important for MPA students if they are to have successful accounting careers and writing skills should certainly be developed during the degree. My teaching is driven by the University's Graduate Profile and I map my assessment criteria to the Graduate Profile communication attributes. However, I only have limited responsibility for the development of students' writing skills; others have much greater responsibility and ability. My course, therefore, does not have a communication learning outcome and my role consists of firstly, providing students with the opportunity to write by setting written summative assessments and secondly, allocating grades towards the quality of writing to encourage students to make an effort with their writing. The assignment rubrics reflect this, as marks are allocated for writing quality.

I design real-world assessments with the aim of preparing students for the accounting profession and teaching students about writing for different audiences and genres. Students have to write a considerable amount because this is a Level 9 course, so the Programme requires assessments totalling about 5000 words. (Shorter pieces of writing would actually be preferable because students tend to lose control of cohesion and coherence in longer texts.) However, much of this assessed writing is done in the secure tests and writing quality is not graded in these. This is because my main concern is that students have got their point across, students are too stressed in tests to be able to focus on the quality of writing, and it is unfair to ask the other markers, who also have English as a second language, to grade writing quality.

The students themselves must take the most responsibility to improve their writing skills and I encourage them to make use of the University resources. Many students do struggle with writing, so I help them by providing structural guidelines and writing exemplars; the students appreciate these and make use of them. Exemplars of good writing can be

especially effective and are a good way to model good writing quickly; although, there is a concern that some students simply copy these exemplars. If someone's writing is a real concern, I encourage them to seek help.

Time is a major constraint and is the reason students are asked to speak rather than write during class time and also, the reason why it is not possible to provide a great deal of feedback on students' written assignments. Students receive feedback electronically, consisting of a highlighted rubric and some additional comments in the body of their text. I had thought that I provided feedback on the quality of students' writing, so when we looked at some samples of my feedback, I was surprised that the focus was only on content. I think this is because I lack confidence in my ability to give effective feedback on writing.

Students never come to discuss their writing and they may not realise the importance of strong writing skills. They can pass this course and the programme with weak writing skills, although they may not achieve A grades. However, most students graduate with adequate writing skills and even if they still need a lot more professional writing practice, future colleagues will probably make allowances for this because they are second-language speakers.

Appendix N

Example of the Task for the Focus Group, Study 5

SUMMARY OF SHARED AGREEMENT
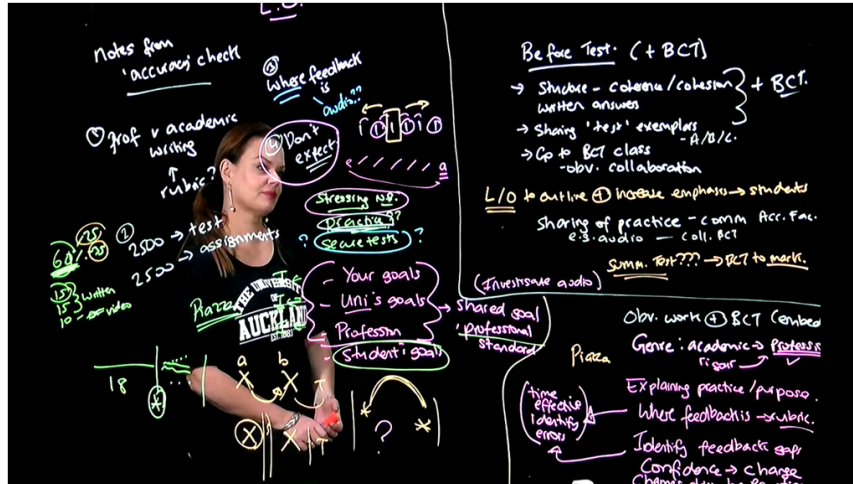
In our last meeting, we created a list of changes that you might make concerning writing in your MPA course. I am looking forward to discussing what you have tried and how this has gone at the focus group at **9 am** on **Monday 19th August** in room **349**. Please could you consider each change that we discussed and tick the column that applies for Quarter 3 2019. Please bring this sheet with you to the focus group. Thank you again for your kind participation.

Possible Change	Done Something	Not done anything yet
Consider including a communication course learning outcome in future courses.		
Stress the importance of writing to students (and make sure students are aware that writing is assessed in the secure test.)		
Embed and assess writing in secure tests so writing is assessed in all summative assessments.		
Share writing test exemplars with students *before* the secure tests.		
Investigate the use of audio feedback on writing.		
Attend some BCT seminars to stress the importance of writing.		
Work with the BCT to focus on the structure of "good" answers.		
Consider asking the Business Communication Team (BCT) to mark the writing in tests.		
Work innovatively to work within time constraints e.g. by increasing collaboration with BCT so they are teaching writing and marking writing and using BCT seminar time to practise writing.		
Consider providing more writing opportunities in tutorials.		
Post online writing sources to Canvas that are linked to the assignment.		
Increase communication with other accounting academics to work towards improved programme coherence and consistency to ensure students can write professionally.		

Appendix O

Statistical Testing for Questionnaires

Table O1

T-Test For Strong Writing Before MPA and Writing Improved During MPA

Statistics for t-test	Strong writing before MPA	Writing improved during MPA
Mean	3.9	4.5
Variance	1.0	0.8
Observations	61.0	61.0
Hypothesised mean difference	0.0	
df	60.0	
T Stat	3.5	
P(T<t) one-tail	0.0	
T Critical one-tail	2.4	
P(T<t) two-tail	0.0	
T Critical two-tail	2.6	

Table O2

T-Test For Student's Responsibility and Academics' Responsibility to Develop Writing Skills

Statistics for t-test	Student's responsibility	Academics' responsibility
Mean	5.3	4.7
Variance	0.9	1.3
Observations	60.0	60.0
Hypothesised mean difference	0.0	
df	115.0	
T Stat	3.2	
P(T<t) one-tail	0.0	
T Critical one-tail	2.4	
P(T<t) two-tail	0.0	

T Critical two-tail   2.6

Table O3
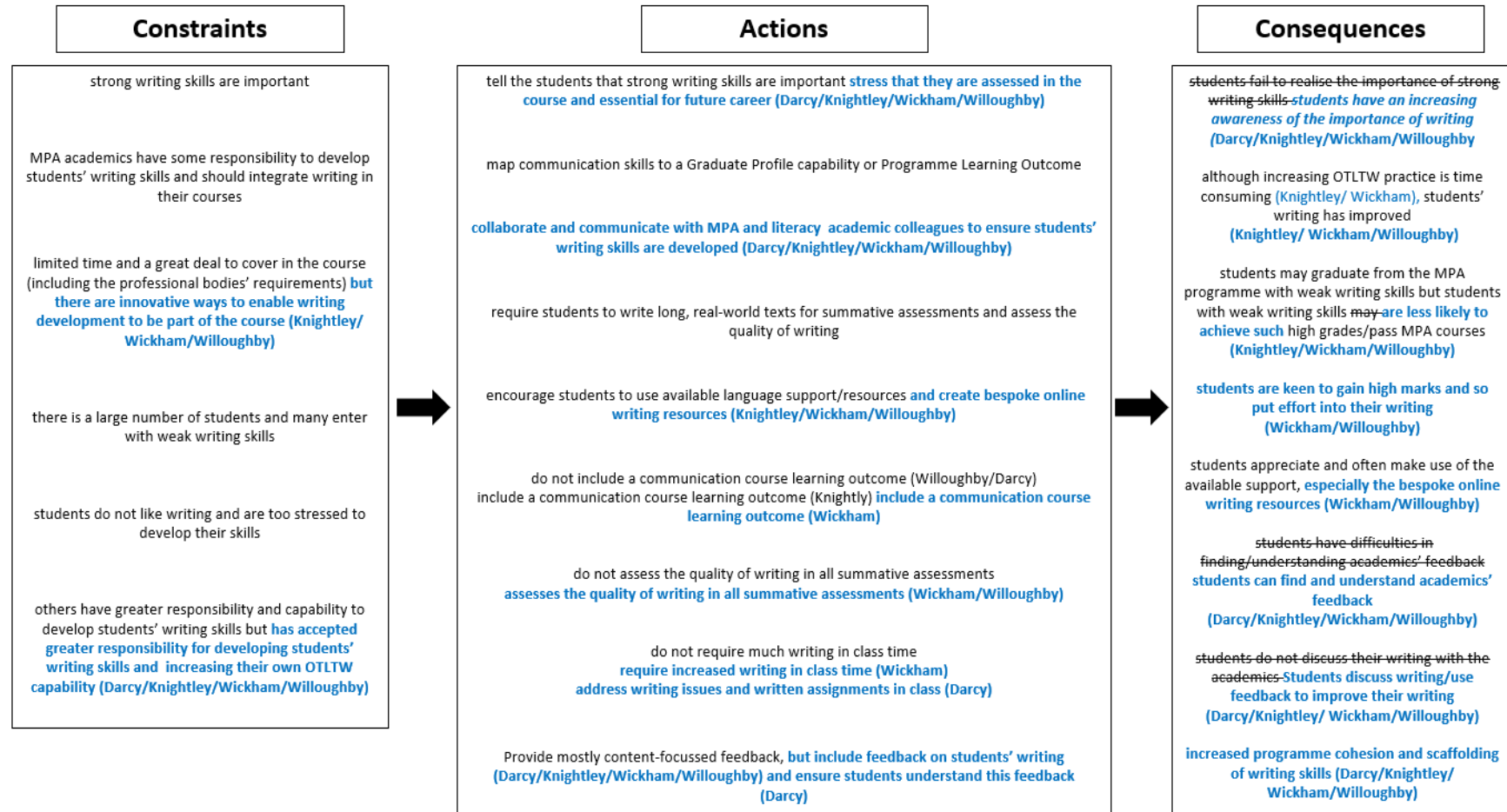
Confidence Intervals at 90%, 95%, 99% for Student's responsibility and Academics'

Responsibility to Develop Writing Ability

Confidence level	Control Limit	Student's responsibility	Academics' responsibility
90%	Upper	5.5	5.0
	Lower	5.1	4.4
95%	Upper	5.6	5.0
	Lower	5.1	4.4
99%	Upper	5.6	5.1
	Lower	5.0	4.3

Appendix P

Post-Focus Group Theory of Action Showing Academics' Reported Changes to Practice

Constraints	**Actions**	**Consequences**
strong writing skills are important	tell the students that strong writing skills are important **stress that they are assessed in the course and essential for future career (Darcy/Knightley/Wickham/Willoughby)**	~~students fail to realise the importance of strong writing skills~~ *students have an increasing awareness of the importance of writing (Darcy/Knightley/Wickham/Willoughby*
MPA academics have some responsibility to develop students' writing skills and should integrate writing in their courses	map communication skills to a Graduate Profile capability or Programme Learning Outcome	although increasing OTLTW practice is time consuming **(Knightley/ Wickham),** students' writing has improved **(Knightley/ Wickham/Willoughby)**
	collaborate and communicate with MPA and literacy academic colleagues to ensure students' writing skills are developed (Darcy/Knightley/Wickham/Willoughby)	
limited time and a great deal to cover in the course (including the professional bodies' requirements) **but there are innovative ways to enable writing development to be part of the course (Knightley/ Wickham/Willoughby)**	require students to write long, real-world texts for summative assessments and assess the quality of writing	students may graduate from the MPA programme with weak writing skills but students with weak writing skills ~~may~~ **are less likely to achieve such** high grades/pass MPA courses **(Knightley/Wickham/Willoughby)**
there is a large number of students and many enter with weak writing skills	encourage students to use available language support/resources **and create bespoke online writing resources (Knightley/Wickham/Willoughby)**	**students are keen to gain high marks and so put effort into their writing (Wickham/Willoughby)**
students do not like writing and are too stressed to develop their skills	do not include a communication course learning outcome (Willoughby/Darcy) include a communication course learning outcome (Knightly) **include a communication course learning outcome (Wickham)**	students appreciate and often make use of the available support, **especially the bespoke online writing resources (Wickham/Willoughby)**
	do not assess the quality of writing in all summative assessments **assesses the quality of writing in all summative assessments (Wickham/Willoughby)**	~~students have difficulties in finding/understanding academics' feedback~~ **students can find and understand academics' feedback (Darcy/Knightley/Wickham/Willoughby)**
others have greater responsibility and capability to develop students' writing skills but **has accepted greater responsibility for developing students' writing skills and increasing their own OTLTW capability (Darcy/Knightley/Wickham/Willoughby)**	do not require much writing in class time **require increased writing in class time (Wickham) address writing issues and written assignments in class (Darcy)**	~~students do not discuss their writing with the academics~~ **Students discuss writing/use feedback to improve their writing (Darcy/Knightley/ Wickham/Willoughby)**
	Provide mostly content-focussed feedback, **but include feedback on students' writing (Darcy/Knightley/Wickham/Willoughby) and ensure students understand this feedback (Darcy)**	**increased programme cohesion and scaffolding of writing skills (Darcy/Knightley/ Wickham/Willoughby)**

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