Exploring Accounting Lecturer Perceptions of "Good" and "Poor" NESB Student Writing

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> This paper explores accounting lecturer perceptions of non-English speaking background (NESB) student writing. In particular, it identifies specific features of samples of writing characterised by the lecturers as "very good" and those characterised as "poor." The paper reports the findings of an exploratory study in which three highly experienced accounting lecturers evaluated a small sample of NESB student writing they selected from a population of 120 samples. The key features identified for "very good" and "poor" writing are summarised, the limitations of the study are noted, and recommendations for further research are suggested. This paper will be of particular interest to English for academic purposes (EAP) teachers involved in preparing students for discipline-specific study at Australian universities.

BACKGROUND

Macquarie University's postgraduate diploma and Master of Accounting (PG/MAcc) program has an annual student enrolment of around one thousand, the majority of whom are NESB overseas

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students. However, little research has been conducted on how well prepared these students are, in the eyes of the accounting lecturers who teach them in their first accounting units, for the demands of postgraduate and professional communication. In particular, the lecturers' perceptions of the quality of student writing is an important area for investigation given that students are continually judged on the basis of their ability to communicate in writing (both within the program, and beyond in their professional work). The research[1] reported in this paper is aligned with descriptive linguistic theory, and is premised on the notion that if one wants to know what accounting lecturers think about NESB student writing, one should ask them to comment directly on samples of such writing. The present paper aims to address the issue of which features of NESB student writing contribute to its perception as "good" or "poor," and to what extent accounting lecturers agree in making such assessments.

REVIEW OF THE LITERATURE

There is a reasonable body of published research exploring lecturer perceptions of students' academic writing. Swales (1990) notes that students are apprentices to the academic community in which lecturers are full members, and thus draws attention to the importance of writing quality as an index of such membership. Bush (1995) analysed the self-reported perceptions of lecturers at an Australian university and found a strong agreement among them on the importance of content and argument as primary features in student writing. Ballard and Clanchy (1988) also highlight the importance of a reasoned argument in students' writing, while Weigle, Boldt and Valsechhi (2003) and Weir (1988) note that subject specialists are

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[1] The research reported here was part of the National Centre for English Language Teaching and Research (NCELTR) "Pathways" project which investigated the entry pathways of international non-English speaking background students into the postgraduate diploma and Master of Accounting program in the Department of Accounting at Macquarie University.

more concerned with content than with mechanical grammatical features. Santos (1988), however, investigated the actual rating of NESB scripts and found that professors rated language as being more important than content. Currie (1994) draws attention to the tacit nature of subject-specialist knowledge, and how even among subject specialists there are often different ideas about what consitutes 'good' writing. Jarvis, Grant, Bikowski and Ferris (2003) found in their study of highly rated learner compositions that such texts were not 'isometric' but rather were valued because of the particular combination of good features (notwithstanding poor ones), and that these combinations varied from paper to paper. Zhu (2004) suggests that some subject specialists consider that writing in their field requires discipline-specific thinking. This is an interesting alignment with Moore (1997), who argued that the specialist training of accountants conditioned them for processing information in a manner which language teachers could not simply 'pick up' through exposure to accounting discourse.

Surprisingly little research has been published that deals directly with discipline-specific lecturer's perceptions of NESB student writing. Weigle *et al.* (2003) considered the link between task and rater background on the evaluation of English as a second language (ESL) student writing in history and psychology subject areas. In particular, they focused on two types of writing: *text responsive*, in which students were required to demonstrate their understanding of specific texts, and *non-text responsive*, in which there is either no text or where a text is used simply as a point of departure for a student to write a reflective essay based on their own personal experience. They found that for many raters, the text-responsive/non-text responsive distinction may have an effect on the criteria used for evaluating writing. In particular, a lack of control of linguistic features (as opposed to content and organisation) may be seen as a negative factor more often in non-text responsive writing than in text-responsive writing. Leki and Carson (1997) studied the experience of NESB students writing in EAP and content areas, but from the perspective of student perceptions of writing with or without reference to source

texts. They found that EAP writing used source texts far less than content areas did, and this naturally led to students experiencing the demands of each type of writing as being significantly different.

Brown (1991) compared the evaluation by English department faculty and ESL faculty of NESB and native-English speaker student writing and found no significant differences between the different raters or the native-speaker/NESB compositions. Song and Caruso (1996) compared English faculty and ESL faculty perceptions of native speaker and NESB student writing. They found that holistic scoring by English faculty was significantly higher than by ESL faculty, and that more experienced English faculty were more lenient in their evaluations. Santos (1988) studied the ratings of NESB student writing by professors in the humanities/social sciences and the physical sciences and found the former to be more lenient in their judgements than the latter, and NESB professors more severe in their judgements than English native speakers.

English for Specific Purposes (ESP) work that has been published relating specifically to accounting students has dealt with (1) the respective roles of the ESP teacher and subject specialist (Moore, 1997); (2) the integration of language and content in undergraduate accounting programs (Jones & Sin, 2004; Yin & Wong, 1990); and (3) the development of writing skills of accounting and finance students (Allen & Rochecouste, 1997). There appear to be no published accounts reporting studies of accounting lecturers' perceptions of NESB student writing. Thus, the present paper makes a contribution towards filling this gap in the research literature by reporting accounting lecturers' actual perceptions of the writing quality of actual samples of NESB student writing.

Two research questions are addressed in this paper: (1) What features of NESB accounting student writing contribute to accounting lecturers' perceptions of it as being "good" or "poor"? (2) To what extent do accounting lecturers agree on the categorisation of NESB student writing as "good" or "poor"?

METHODS

The research was conducted within the framework of a qualitative case study. In April 2005, three highly experienced native English speaker accounting lecturers of an introductory "principles of accounting" unit met with the author to discuss the issue of their perceptions of NESB student writing[2]. They had agreed, in advance, to set aside two hours from their busy schedules to participate in this research. This time alotment, though generous on the part of the lecturers, was less than ideal for the sampling of the data. Nevertheless, the research is valid within its qualitative framework (and no claims are made for any representativeness of the whole sample population). The lecturers were required to identify samples of "very good" and "poor" student writing, and then to comment on which features they felt contributed to those ratings. The data were analysed according to the accounting lecturer perceptions, not those of the researcher.

A stack of 120 samples of NESB student writing, randomly arranged by date, was roughly divided into three and distributed amongst the lecturers. Thus, each lecturer was looking at a different sample of scripts. Given the time constraints, this method helped in extending the coverage of scripts examined (about a dozen per lecturer, i.e., 30% of the total) but meant that the lecturers were each judging different samples from one other. The samples, "responsive task" types per Weigle *et al.* (2003), were taken during the language audit[3] in the first week of term. They were part of a 60-minute reading and writing assesment conducted under test conditions. The

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[2] The author would like to thank Mary Dale, lecturer-in-charge, and the other accounting lecturers for their willing participation in this project.

[3] The language audit was conducted by NCELTR EAP teachers, and involved their rating of these scripts holistically on a scale from 0 to 10. There is no direct relationship between the EAP teacher ratings and the subsequent ratings by the accounting lecturers in the present paper.

lecturers were asked to identify samples that could be classified as "very good," "satisfactory" or "poor" (i.e., holistically using a three-point scale[4]). Again, time constraints meant that the sample selection procedure was geared towards identifying the polarities of "good" and "poor," rather than discriminating different rankings within "good" and "poor." In order to conserve time the lecturers were not required to read all of the five short texts to which the writing task referred (see rubric in the next section), but they could read them if they wanted to. Their task was directed more towards considering the general quality of student writing, than judging how skilfully or accurately the students had drawn on the supporting reading texts. Having identified "very good," "satisfactory" and "poor" writing, the lecturers were then asked to make a few notes as to "the features of this writing sample that contribute most to its rating [as "very good," etc.]." This procedure was designed to help the lecturers begin to articulate the evidence for their claims. The lecturers were given approximately 30 minutes for the rating and selection process.

In the next step, the researcher asked each lecturer to contribute one piece from those they considered to be "very good" writing, and one piece from those they considered to be "poor." This resulted in just six samples being available for the subsequent discussion. The discussion among the three lecturers lasted approximately 45 minutes. It was audio recorded to accurately capture their discourse as they collectively looked in detail at each nominated sample in turn. The author was present throughout the recording and occasionally asked for clarification of a comment, but otherwise stayed out of the

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[4] Rather than providing linguistic categories (as in similar studies of lecturer perceptions) or descriptors for what each classification related to, these were intentionally left to the raters to interpret as they saw fit. The reason for this latitude was to allow the lecturers to decide what mattered to them, rather than to be presented with prescribed criteria from which to choose. The subsequent discussions provided a forum for the defence of selections, the justification of ratings, and the emergence of more explicit criteria.

discussion. The recording was subsequently transcribed[5] (and the transcription checked against the recording) in order to facilitate the discourse analysis stage.

The discussion discourse was analysed by noting key features identified by the three accounting lecturers (AL1, AL2 and AL3). To maintain the authenticity of the lecturers' comments, the analysis includes many direct quotations from them. A summary was then drawn up of what was valued by the lecturers in the "very good" samples of student writing, and what was detracting in the "poor" samples of student writing.

EXPLORING INSTANCES OF "VERY GOOD" STUDENT WRITING

The rubric for all samples of writing investigated was as follows:

Reflect on all the academic readings (Texts A through E) and comment on the role of developing communication skills during your postgraduate accounting studies.

Student Sample 1

I think these texts are a wonderful introduction to the world of accounting as they are all lessons in not just breaking the stereotypes of what an accountant's role and behavior must solely consist of but also in helping a beginner like me to see that taking a course which helps me become more well-rounded will benefit me personally as well as professionally. Now I realize already in my first session as an accounting student the skills and qualities I must use as well as improve to be a good accountant. I think reading Text D, especially, broke my own stereotypes of what an accountant can be and what accounting can be about. It is not just a world of numbers and

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[5] The author would like to thank Loy Lising at NCELTR for transcribing the recorded discussion.

figures but can also be about human interaction and even self-discovery, if one takes these lessons seriously. [139 words]

Lecturer Comments

AL2 nominated this piece as her example of "very good" student writing. (The script bore a language audit rating of 8/10). She stated that she "liked this piece of writing," in particular the beginning, because "it immediately gained my attention … [and] got me to read on." She thought it was "well structured"… "sort of reflective and commenting and acknowledging." She was not sure whether parts of it had been lifted from the reading texts themselves, but if they had been copied "it was well disguised." AL2 summarised why she liked this sample: "it was personal and it answered the question and I liked the way it started." She also "enjoyed the style of writing," but voiced one criticism in terms of the whole piece of writing being contained within just one paragraph.

AL3 agreed that the writing was very good and that the first sentence was "really quite interesting, quite different [and] not what you would expect." To her, this writing "demonstrates that the person has done the reading they're supposed to do and has thought about how it affects them and how it affects the world at large. So I really felt as though this person is telling me something."

AL1 noted that the writer "sounds involved when they say *I think reading text D …* It is demonstrating that there is an involvement with the material rather than reporting on what is said." She also noted that there was "good use of sentences" in terms of the variety of sentence structure and length, and its "good flow" (presumably its coherence).

The three lecturers also commented on whether the speaker might be a native English speaker. (In fact, she was not). When asked why they thought that might be a possibility, they replied that there did not seem to be any grammatical errors and the choice of words seemed always to be appropriate.

Student Sample 2

Developing communication skills is essential to an accountant. It is useless to make something (financial statement) without being able to present it to the client in simple, concise and understandable manner. For the users who don't understand how to read financial statement and do not understand account 'buzzword,' the statement is just a bunch of useless numbers. It happens to me when I read financial statement in the newspaper. I have no idea what those numbers are, and what the meaning are of some never heard jargon used in the statement. If I employ an accountant, I would like him to clearly tell me the meaning of the numbers in the statement. An accountant who can only crunch in some numbers and make a beautiful statement without being able to communicate his work is completely useless. Good & sound communication skill is important for an accountant. [146 words]

Lecturer Comments

AL1 nominated this text as her pick of "very good" student writing. (The script bore a language audit rating of 7½ /10). She liked this piece of writing because of its use of "personal examples": *When I read the financial statements in the newspaper*, which seemed to indicate that the student was providing evidence of "already engaging in the subject" and was able to "communicate that through their writing." What stood out for her was that the writer "was relating what he was reading in the text to his own experience." AL1 liked the upfront use of the expression *developing communication skills*. AL2 pointed out that this was lifted directly from the rubric and therefore indicated a typical EAP approach to answering the question by using it as the thematic point of departure for the essay. AL1 countered that she had not seen any of the other passages use this technique and this was probably all the more reason she noticed it.

AL2 felt that the piece was a product of a "language school" student in terms of its construction and that there was a sense that some bits of the reading texts had been incorporated in the answer

which, as a consequence, "did not flow." However, she thought it was [well] "structured" and showed that the student had "spent some time learning how to answer questions." She especially liked the sense of completeness provided by the use of a concluding sentence.

AL3 agreed that this piece indicated the writer was "really understanding what has been asked of him" and was able to "fit it into [his] own situation."

Student Sample 3

> *From Texts A through E, I got that communication is of great importance to be a professional accountant. The reasons follows: First of all, accounting is often called the 'language of business.' The accountants need give a flow of information from one person to one or more other people, so they need talk a lot. Secondly, communication is the final part of the accounting process. When the accountants finish their reports they should pass the information contained in accounting records to the potential users at the lost step. That's to say, the accountants need to communicate with employer, top manager, the board of directors and so on. Besides, many people with little knowledge of accounting will not understand the reportings correctly unless the accountants explain or communicate beyond the accounting disciplines. Therefore, just as the Text D mentioned, words are the currency of commerce, accountants should be artists of communication in some ways to talk with their clients effectively. That means the accountants not only acknowledge what they have, but also discover what they might lack, e.g. communication ways with different clients. In a word, I acknowledge that I must develop my communication skills during my postgraduate accounting studies. [199 words]*

Lecturer Comments

AL3 nominated this text as an example of "very good" student writing. She noted that although this was "obviously not written by a native English speaker," the writer had "read and understood the

materials" and was "answering the question" and "demonstrating understanding of what's required."

AL1 noted that the beginning was "interesting" in that the writer "starts off by immediately saying what he learned from the texts," and "even though his grammar is not that great … nevertheless he's communicated what he's actually learned … And this makes it an interesting piece of writing – here's what the student has actually learned." AL1 also commented positively on the variety of conjunctions used, in her opinion, mostly appropriately except perhaps for *in a word* (for "in conclusion"). However, she hesitated to criticize the use of *in a word* since she noted that it might actually be appropriate in this "light piece of writing" and demonstrated that the student "certainly has quite a turn with the [English] language" and was "definitely above average."

AL2 expressed concern that the writing was potentially just a summary of the various texts (perhaps "cut and pasted" to constitute an answer) rather than "a personal comment." AL3 responded to this by noting instances of rewording from the original texts "to a style that I actually understood what was happening." AL2 liked the final sentence's reaffirmation of "what we're doing here [in the accounting course's mission to enhance communication skills] is the right thing." She also acknowledged the writer's confidence and willingness to communicate a relatively long answer: "many students aren't prepared to write and to express themselves as much as that."

Summary of What is Valued in the Three "Very Good" Samples of Student Writing

Table 1 summarises the features (randomly listed and drawn exclusively from the three samples of "very good" student writing) which were all commented upon positively by the lecturers and can be seen as demonstrative, in their opinion, of "good" student writing:

TABLE 1

Features of "Very Good" NESB Student Writing

Features of "very good" NESB student writing
• Opening sentences which attract the reader's interest
• Evidence of having read the texts upon which the question is based
• Evidence of engagement with the topic, usually through drawing on relevant personal experience
• Expression of critical and original thinking
• Evidence of a well-structured response (e.g., through appropriate cohesive devices and through appropriate rhetorical shifts between the personal and impersonal voice)
• Closing sentences which draw a natural conclusion to the piece of writing
• Willingness to write more rather than less

It is interesting to note that although grammar was commented on in all three samples studied, the issue of appropriate vocabulary was almost never raised. This suggests that the lecturers perceive a reasonable control of a relatively small vocabulary to be sufficient to create acceptable writing (in contrast to the findings of Santos, 1988).

Against the backdrop of the features of "good" writing reported above, let us now consider the accounting lecturers' discussion of samples of NESB student writing which they considered to be "poor."

EXPLORING INSTANCES OF "POOR" STUDENT WRITING

The rubric for all samples of writing investigated here was again as follows:

> *Reflect on all the academic readings (Texts A through E) and comment on the role of developing communication skills during your postgraduate accounting studies.*

The lecturers were encouraged to look for samples that were "poor" in spite of their length, not simply because they were too short. The samples are listed here in the chronological order of their discussion (as were the samples of "very good" writing).

Student Sample 4

> *In nowadays, computers have had a significant impact in the recording phase of the accounting process (Hoggett, Edwards and Mendlin 2003, p.9). Thus, the first step of Accounting reports can be easier than before. However, accountant still have challenges because the most important step of running business is making decision. Furthermore, the improvement of the requirement from different users shows that communication skills play a key role in the business.*
>
> *Meanwhile communication skills can help us to make decision more easier and more confidence. Also, communication skills can help us be an good accountant or a good manager. Finaly, communication skills can help us understand idea more clearly. [108 words]*

Lecturer Comments

AL1 selected this piece as an example of "poor" student writing. (The script bore a language audit rating of 4/10). She noted that she had to "read each sentence a few times to figure it out. It's really hard to determine what he's saying." The clause *computers have had a significant impact* is "grammatically incorrect" [with the use of "had" for "made"] … and "sort of throws you immediately so that you can't kind of get the sense of what they are trying to communicate."

AL1 said that she thought "it's the poor use of language and sentence structure that makes it extremely difficult to get the idea of what the student is saying."

AL2 noted the difficulty in reading the handwriting and, when prompted by the researcher, admitted that she had to fight against the urge to punish poor handwriting. "If I can't read it then I don't delve to look for much because I [simply] can't see it." L1 and AL3 concurred with the problem of poor handwriting negatively influencing rating. AL2 noted the very first sentence "actually put[s] you on a bad road to start with" because it "has got to do something" and apparently did not do it in this example. She lamented the absence of even a "language school" type of essay in which the first sentence is drawn from the question rubric and sets the direction of what follows. AL2 noted that the problem of incoherence was not due to "copied blocks of a text" but that nothing was "written in a flow." She described the problem as "a whole bunch of sentences … have been thrown together" and therefore the piece lacked any sense of a coherent whole. AL2 noted the confusion caused to the reader by the incorrect use of the connectives *meanwhile* and *also*, summarising the writing as "really awful."

AL3 noted that the opening sentence did have a sense that the writer had "thought about" the topic. AL2 pointed out that the sentence was mostly lifted from a passage in the text, but AL3 maintained that even so it showed a recognition of a passage relevant to the topic. But, "then they weren't able to develop the importance of that idea."

Student Sample 5

Communication is significantly important in the current accounting field. With the ability to communicate, an accountant should be able to prepare & distributing accounting information for users to have a wider perspective of economic financial in one's company.

Developing comm. (abb. communication) skills is a part of study process which mainly consists of skill of social comm., skill of pre-

senting ideas, skill of speaking in the public, skill of writing & make reports, skill of problem solving, skill of decision-making, and many others.

Comm in accounting is assessed as a whole picture of Genetic skills, it's very important to have comm. skill in accounting as right now accounting is not only depends on 100% of technical skills but also depends on ability to analyzing and interpreting (which only available when someone develops his/her comm. skills.

∴ *Comm skill is very important to develop, it helps us with broder range of ability (besides technical one). [154 words]*

Lecturer Comments

AL3 selected this piece of writing as an example of "poor" writing. She said the reason she put it in this category was that "it seems to me that the student has scratched around to find all the words they can think of that relate to the topic but to me it still doesn't convey well, it doesn't demonstrate any understanding of what they're really supposed to do, it's just a lot of words to me." "He's saying [communication skills] are important but he doesn't give any explanation of why, giving examples." It was "quoting the question, not developing [an answer]." AL3 also noted "bad use of language," for example, *communication in accounting is assessed as…* asking "what does that mean?" She also pointed out the unintended humor generated through the substitution of *genetic* for 'generic' skills.

AL2 noted that the writer "doesn't look as though he's read [the texts] but I'm impressed with [the four paragraph surface] structure. It looks like he's written four paragraphs about communication." However, AL2 eventually decided that she "can't read it. It doesn't flow. It's too hard to read."

AL1 suggested that the writing showed a "constant restatement of the question" but with "no development."

Student Sample 6

Communication skills are very vital to professional accountants. During our postgraduate accounting studies, we need to share opinions with the teachers and classmates which will help us improve technical skills. Whenever we get information from the teachers or discuss in the team groups, we must make us understandable by them and get the effective information from them. When we look for a job, we need to communicate with the interviewers. At that time not only technical skills but also soft skills must be shown to them. It is necessary for us to be a bridge between the clients and the data. How to make the data understandable, how to make ourselves understandable and how to help the users make effective decision from the data is our aim to pursue the further education in Macquarie University. [135 words]

Lecturer Comments

AL2 selected this piece as an example of "poor" student writing inasmuch as it was "at the bottom end of what I was looking at." (The script bore a language audit rating of 5½/10). She felt that there was no paragraph structure: "There wasn't a beginning or an end. There was one big flow of words." The personalizing of "we need to do this and we need to do that" suggested to AL2 that the writer was basing the writing on discussions rather than on the reading of the texts. AL2 was irritated by the repetitive use of *must*. She summarised the piece as "restating the question and agreeing to it but not really adding very much to what has been said." AL2 noted that this piece was not "as bad" as sample 5, but that there was still "poor expression" present. She also complained of its appearance as one solid block without any indentations to break it up and make it more readable. It thus required, in AL2's view, the reader to read it more than once to make sure they had understood what had been written.

AL3 noted that the sample "doesn't demonstrate any understanding of the texts." AL1 noted that there were some "good ideas" in the piece, e.g., proactively getting information and discussing

issues in team groups, but the writer "hasn't communicated those ideas enough in a readable way."

Summary of What Detracts in the Three "Poor" Samples of Student Writing

Table 2 summarises the features (randomly listed and drawn exclusively from the three samples of "poor" student writing) which were all commented upon negatively by the lecturers, and can be seen as demonstrative, in their opinion, of "poor" student writing:

TABLE 2

Features of "Poor" NESB Student Writing

Features of "poor" NESB student writing
• Illegible hand writing
• Opening sentences which confuse the reader
• Lack of a well-structured response
• Lack of topic development
• Sentences that convey little meaning (or contribute little to the whole)
• Lack of evidence of having read the texts upon which the question is based
• Confusion caused through the misuse of conjunctions
• Poor sentence structure (including incomplete sentences)
• Intrusive grammatical errors (e.g., incorrect pronominal references)
• Overuse of modal auxiliary verbs "must" and "need"
• Errors in word formation (i.e., using the wrong form of a word)
• Closing sentences which do not draw a natural conclusion to the piece of writing

DISCUSSION

The lecturer commentaries have shown how subject specialist accounting lecturers have identified and argued the case for samples of NESB student writing as being of "very good" or "poor" quality. Although consensus is reached, it is often accompanied by reservations drawn directly from the data itself. The study clearly shows a convergence of opinion on what constitutes features of "good" and "poor" NESB student writing, as indicated in the two summaries (Tables 1 and 2).

The research has also shown that many of the features of "good" writing were mirrored as features of "poor" writing when they were absent or misused. It is worth noting here that the final grades of the writers of samples 1, 2 and 3 were Pass, High Distinction and Distinction respectively, and those of samples 4, 5 and 6 were Fail, Pass and Credit respectively. The only surprise here is that the best writer of the six, by consensus, only achieved a Pass in this accounting unit. Nevertheless, there does appear to be a general correlation in this small sample between good writing and success in the discipline, and poor writing with more marginal performance or failure.

Answers Relevant to Research Question 1

By not prescribing linguistic categories for the accounting lecturers' judgements – a key departure from the studies reported in the literature review (e.g., Bush, 1995) – the features that mattered most were identified by the lecturers themselves, thus explicitly answering the first research question. The results show the importance given to both content and language, without favouring one over the other as reported in the literature (Santos, 1988; Weir, 1988; Weigle *et al.*, 2003).

Answer Relevant to Research Question 2

Although there was a good deal of agreement among the lecturers, as reflected in their comments, there was also a surprising degree of independence in their individual judgements (particularly with re-

gard to accounting lecturer AL2), which cannot be attributed to differences in language background, subject specialty or lecturing experience, as found in the literature review (e.g., Santos, 1988; Song & Caruso, 1996). Thus, the answer to the second research question would be that while lecturer consensus does occur, it is often accompanied by degrees of qualification based on the evidence provided by the student writing samples themselves.

Limitations and Recommendations for Further Studies

This study has three key limitations. First, only three accounting lecturers were involved in giving their perceptions of student writing (although these were the only lecturers involved in teaching the unit in this particular term). It is possible, therefore, that the perceptions of other accounting lecturers might differ. Second, due to lecturer time constraints, only three samples each of "very good" and "poor" writing were discussed and analysed. Thus, this study cannot claim to be generalisable to the whole NESB population in the accounting unit, but is merely an exploration of some of the relevant issues that came to light with the selected sample. Third, some samples of student writing had ratings (scored out of 10) left on them from the language audit. These could well have influenced some of the lecturers' selections of "very good" and "poor" writing samples.

This paper has reported on an exploratory case study of accounting lecturer perceptions of NESB student writing in a postgraduate accounting program. Further research that could usefully be undertaken should involve the sampling of accounting discourse more authentic to typical accountant interactions in a professional setting (see, for example, Burns & Moore, in press); attempt to discover the key features of what practising accountants themselves perceive to be "good" writing in accounting discourse; and extend this type of investigation of lecturer and professional perceptions to other subject areas beyond the accounting field.

CONCLUSION

The issue of authenticity is an important one in professional training, and it is worth considering here the authenticity of the writing task that generated the writing samples investigated. For reasons mentioned in the methodology section, the NESB student writing sample was collected during the first week of the first trimestre in order to minimise the risk that instruction on the postgraduate accounting program itself might have impacted on student writing. The research project was designed to capture students' writing ability *at the time of entering* their postgraduate degree, as an index of how well prepared they were to write in English in their field of study. The writing task could not be considered a task typical of the writing domain of accountants. However, the topic of 'communication' in accountancy is both current and highly relevant to trainee accountants' future profession and, in that sense, is valid as a topic about which any accountant should be able to articulate a point of view. Also, the ability to integrate references to other texts (in this case Reading Passages A to E) is a skill required in many professions, including accountancy. Thus, while not typical of accounting discourse, the writing task does draw on sub-skills and knowledge that a professional accountant would be expected to have.

It is hoped that the lecturer comments about NESB student writing revealed in this study will provide useful insights for EAP and ESP teachers preparing students for similar discipline-specific programs at other institutions in Australia and abroad.

THE AUTHOR

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