

Teaching the Tax Memo Genre with a Writing about Writing (WAW) Approach

Michal Horton¹ and Betty Bin Xing²

¹Unaffiliated scholar (michalhorton1@gmail.com)

²Baylor University (Bin_Xing@baylor.edu)

Abstract

This essay shares a WAW reflection assignment that supports the development of writing knowledge for tax memos and for the accounting profession; it is taught in an undergraduate tax class for accounting students. Students develop an external tax memo and, following submission of that assignment, they write about their own writing in their completed memo. The emphasis on the WAW reflection is paragraphing, as this aspect of writing is highly valued in accounting and especially needed for an effective tax memo. Accounting education has long called for more writing-emphasis instruction in accounting courses, and this assignment answers that call.

Introducing the Assignment: A WAW Reflection on a Tax Memo

The tax memo is a genre of writing that all undergraduate accounting students learn at our university as part of their tax class. In fact, writing a tax memo is a hallmark assignment in tax classes across universities because it plays a central function in tax-related accounting: communicating the outcome of extensive research and assigning rationale for the outcome, citing the tax code to do so. A typical tax memo assignment is structured as follows: “[S]tudents are given a set of facts and then instructed to do research based on the tax issues that arise from those facts. Finally, they are asked to write a memo, and sometimes a letter, to a client that summarizes those findings, often with the assumption that there is one ‘correct’ answer to the case” (Esdale & Franklin, 2023, p. 99). The tax memo requires that students (and later on, accountants) blend technical knowledge with effective writing skills. As the tax memo demonstrates, writing is essential to the educational success of accounting students (Campbell et al., 2020), as well as to long-term career success in accounting (Campbell et al., 2020; Jones, 2011; Lawson et al., 2014; Roy & MacNeill, 1966; Stocks et al., 1992); supporting students in developing effective writing skills has therefore been a discussion point in recent accounting education scholarship (Esdale & Franklin, 2023; Noga & Rupert, 2017). Yet, calls to teach writing skills to accounting students has far outweighed answers to that call, and so this essay provides a resource for the targeted development of essential writing skills in accounting students.

A tax memo assignment from Esdale and Franklin (2023) asks students to identify errors in a poorly written tax memo, with the reasoning that “recognizing and communicating writing style errors is one way to improve a common significant weakness for students in professional writing skills” (p. 103). Whereas most tax memo assignments ask students to read a case and write up a tax memo in response, Esdale and Franklin take the position that identifying a poorly written tax memo might teach their students more about how to write a tax memo effectively. In this way, Esdale and Franklin’s work recognizes that assigning writing is not the same as teaching writing, echoing the sentiments of writing and composition scholars who promote a

prompt
a journal of academic
writing assignments

Volume 10, Issue 1 (2026),
pages 3–12.

DOI: 10.31719/pjaw.v10i1.222
Submitted August 15, 2024; accepted
August 8, 2025; published January 30,
2026.

© 2026 The Author(s). This work is
licensed under a Creative Commons
Attribution- NonCommercial 4.0
International License.

study of writing-as-subject matter and the teaching of writing knowledge—not just the assigning of writing tasks (Boland, 2007; Downs, 2016; Miller, 2002).

Our assignment shares Esdale and Franklin's (2023) two premises: 1.) that identifying areas of improvement is a way to build knowledge about writing; 2.) that writing well means learning about writing, not just *doing* writing. However, rather than ask students to look for errors in an ineffective example, this assignment asks students to self-assess their own writing in the tax memo with a writing about writing (WAW) approach (Downs & Wardle, 2007; Wardle & Downs, 2013; Wardle & Downs, 2011). After students complete their tax memo assignment, they revisit it through the WAW reflection shared in this essay, in which they write about their own writing. The tax memo assignment still maintains its traditional focus of teaching students to conduct and report tax research, while the WAW reflection assignment creates a complementary focus on the writing done in the tax memo. In writing about their own writing in the tax memo, students can simultaneously develop stronger awareness of the tax memo as a genre of writing and a clearer sense of their personal writing practice. In their textbook on WAW, Wardle and Downs (2011) frame WAW to students as an approach for developing a “deeper knowledge of what’s going on with your own writing and how writing works,” and as a way to build “knowledge about writing that you can take with you to help you navigate other writing situations” (p. 1). This WAW positioning can benefit accounting students who need to develop writing skills and writing knowledge so that they can effectively execute their tax knowledge.

In their WAW reflection,¹ students are asked to outline the structure of their tax memo and assess the effectiveness of their paragraphing, locating the sequence of ideas within and across paragraphs to evaluate the effectiveness of their current paragraph organization. Students then articulate specific adjustments and areas of improvement in the writing that they need to implement to strengthen the efficacy of their memo.

Our emphasis on paragraphing comes from observation that students needed support in this area, which we elaborate on in a later section, as well as the priority on this writing element from the field of accounting. A study by Jones (2011) found that out of twenty-six writing skills, new employers ranked “effective sentences and paragraphs” as the most important for their new accounting hires (p. 256).² The field of accounting, and the tax memo in particular, upholds traditional methods of paragraphing. The tax memo opens with a claim, and this claim is supported by the highly focused and organized paragraphs that follow, each starting with a topic sentence that ensures each paragraph has only one key point. The tax memo is a tool for communicating information up the ranks of a tax firm. Senior managers and even partners will eventually review the information in the tax memo, and they expect that each key point will be easy to identify and that the energy required for information processing will be minimized by efficient writing. A former partner from one of the Big Four accounting firms confirms that highly structured paragraphing is a valued writing practice in tax memos (D. Winkler, personal communication, June 10, 2025).³ We therefore teach students traditional paragraphing alongside a WAW reflection of the tax memo, simultaneously supporting student success in this important accounting genre, while contributing to the development of the more broadly needed writing skill of developing effective sentences and paragraphs.

Randall L. Waller (1988) places the study of paragraphing within the current traditional paradigm of rhetoric, which is among the most prescriptive. Because of its prescriptivist qualities, current traditional rhetoric might be regarded by some as merely heuristic—a way to build an initial foundation of writing knowledge (Berlin & Inkster, 1980). For example, elements of prescriptive writing like the topic sentence are sometimes taught to give novice writers a sense of paragraphing, even though not all writing calls for topic sentences; however, in business

writing and in the tax memo in particular, a topic sentence is valued as a way to quickly deliver a key idea and manage information processing.

Drawing from the current traditional paradigm of rhetoric for its treatment of paragraphing is appropriate for the study of paragraphing in accounting, which enacts prescriptivist concepts that minimize the reader's workload. For example, Waller (1988) identifies "six major characteristics" of paragraphs that remain stable across studies of paragraphs and that are particularly reflective of a current-traditional value system (p. 61). Of these characteristics, four are directly applicable to writing the tax memo, and they are listed in Table 1 below. Before introducing the WAW reflection, we discuss with students these qualities of current-traditional paragraphing, but we adjust the terminology to use key terms that coincide with those used in their business communication course, which is a writing-emphasis course required for all business students (see Appendix A in *Supplementary Materials*). When reviewing paragraphing with students, the idea of *explicit reference* is replaced with *paragraph logic*. Instead of using the term *consecutive arrangement*, we discuss the sequencing of ideas through the known-new contract, drawing from Kolln and Gray's (2016) discussion of the known-new contract in *Rhetorical Grammar*. Finally, *overall unity* is replaced with *cohesion*, another terminological shift that echoes the vocabulary students use in their business communication course. Despite these terminological shifts, the definitions of these key terms are nonetheless doing the same work of the current-traditional paragraph qualities listed in Table 1.

Table 1. Four major characteristics of paragraphs (Waller, 1988, p. 61)

1	Explicit Reference	The bearing of each sentence upon what precedes shall be explicit and unmistakable.
2	Topic Sentence	The first sentence, unless obviously preparatory, should indicate the subject of each paragraph.
3	Consecutive Arrangement	Each statement should follow the plan of the paragraph and be in its appropriate place.
4	Overall Unity	A paragraph should possess unity which implies clarity of purpose and forbids irrelevancies and digressions.

This assignment is a collaboration between two faculty members, one teaching tax and one teaching business communication with a background in writing studies. It thus brings the fields of accounting and writing studies together by engaging students in accounting-centered values of writing, like traditional paragraphing, and by supporting this engagement with WAW. We recognize WAW as a pedagogical approach that flexibly supports the development of writing knowledge in response to "student population and instructor expertise" (Wardle & Downs, 2013, para. 10). As Wardle and Downs (2013) explain, the motivation behind their initial work on WAW was to "give language, voice, and community to principles of teaching that had been happening in various places for a long time but in fairly isolated ways" (para. 20). Likewise, the function of the paragraph review and WAW approach in this tax classroom is to support students with a language, voice, and community with shared principles for understanding writing in accounting, meanwhile recognizing that not all students may be in the practice of enacting these methods on their own. That is, we do not assume that students have a language for discussing the writing concepts in the tax memo, and so an aim of the assignment is to provide this language with the paragraph review to give voice to their developing writing and accounting knowledge as they complete the WAW reflection.

The benefits of this assignment include: 1.) the development of writing knowledge, through the review of paragraphing and the adoption of WAW; 2.) increased understanding of how writing knowledge supports the execution of tax knowledge, with the tax memo genre a site

of enacting tax knowledge through writing; 3.) a growing sense of personal writing practice, through application of WAW to students' own writing in the tax memo. On the first point, this assignment reminds students that writing is itself a subject of study, which is why we ask students to study writing in the tax memo after completing the assignment (Wardle & Adler-Kassner, 2016); we want students to have a moment where they can engage in a focused study of writing as writing—that is, as its own knowledge system. We teach students about writing in accounting so that this knowledge development is discipline-specific. On the second point, the field of accounting requires skillful writing to convey complex tax research, which is why the tax memo is such an essential genre and a relevant site for studying discipline-specific writing. Finally, we want to foster self-awareness in students about their writing skills because, as just established, writing skills are essential to their career success. Reflecting on their own writing in the tax memo is a method for *“claiming and legitimating learning,”* as Yancey (2016) characterizes reflective writing (p. 305). Furthermore, in writing about their own writing, students can come to “claim” and “legitimate” their own writing knowledge by increasing their awareness of it. After all, writing development is both informed by values of a community, which in this case is the field of accounting, and executed through distinct positionalities and personal identities (Roozen, 2015; Scott, 2015). When students write about their own writing in the tax memo, we engage them in examining this dual engagement with the field’s values and with their own knowledge.

Contextualizing the Tax Memo Reflection within the Genre of Tax Memos and Tax Research in Accounting

To show the importance of the WAW reflection of the tax memo, we elaborate on the importance of the tax memo genre itself, describing the purpose and process in which a tax memo arises. The tax memo genre, as shared in the section above, plays a central function in the accounting field. As a result, the tax memo should display the values of the field in being a product of rigorous tax research, logical thinking, effective communication, and client-centered service. When tax professionals perform tax research in service to clients, this research culminates in a tax memo, which tax professionals use to deliver their research results to clients or to share internally. These two uses result in two memo types—an internal memo and an external memo (see Appendix B and Appendix C for examples of each, respectively, in *Supplementary Materials*).

The audience of an internal memo consists of tax practitioners within the firm or practice. A tax professional may write a memo for their manager to review, or a manager may write a tax memo for a partner to review. An internal memo is highly technical, accompanied by detailed and comprehensive analysis. Its purpose is to share research findings, create documentation, and receive a review from colleagues before delivering results to a client in the second memo type—an external memo. An external memo is less technical in nature because it is written for a client. The external memo may consist of the information deemed most relevant by the tax professional, and it should be customized to the client. Client-centered service is not only a fundamental value but also the primary business model in the accounting profession, which is why so much weight is placed on learning the tax memo genre. Delivering an effective tax memo is closely connected to client satisfaction and likewise closely connected to a tax professional’s career success.

The scope of possible tax clients is quite broad, ranging from individuals seeking tax advice on personal matters to executives seeking advice on company-wide financial matters. Clients typically request tax services for the following purposes: to determine the tax implications of major transactions, to devise tax planning strategies that align to their objectives, and to deal

with tax authorities on audits or other compliance-related matters. Every tax professional must learn each client's specific objective and then determine the optimal course of action on the tax matter, which requires extensive tax research that is conducted across four distinct steps. These research steps are conducted for both internal and external memos. We share them below.

Step 1, Establish the Facts of the Tax Case. The tax practitioner needs to gain a clear understanding of the facts relevant to the client's case, such as the parties involved, the sequence of events or transactions, and the numerical values of account balances or income figures. If any of these aspects is missing or unclear, the tax practitioner will need to seek additional information from the client. The tax practitioner will later summarize these case facts in the "Facts" section of the tax memo.

Step 2, Identify the Fact Patterns of the Case. After forming a foundational understanding of the tax facts, the tax practitioner identifies all tax-related issues relevant to the case facts. Tax issues can be quite complex, as a single tax fact may have implications that affect multiple tax issues. For example, a salary payment may be a deduction from an individual's business income, and at the same time, it may be included as that same individual's taxable income. From these tax issues, the tax professional will begin to identify what are known as "fact patterns," which are the patterns of facts across the tax issues that later inform what sections of the tax code to use. In complicated cases, the tax professional may reference past tax cases demonstrating similar fact patterns, or the tax professional may need to conduct preliminary research on similar fact patterns to accurately identify all the tax issues that need to be resolved. The tax memo will later state all tax issues in concise and succinct form.

Step 3, Research the Tax Code and Other Tax Sources. After identifying all relevant tax issues, the tax practitioner searches the Internal Revenue Code (IRC), or the tax law of the country in which the tax practitioner resides, and locates the sections that apply to the case. In addition, the tax practitioner often seeks additional sources that relate to the fact pattern of the case; these sources can include court cases or rulings from tax authorities. The resulting tax code research goes into the tax memo's 'IRC' section, and the court cases and rulings inform the 'Authorities' section.

Step 4, Determine Tax Treatment. After conducting thorough tax research, the tax practitioner applies the research findings to the previously identified fact patterns of the case. Often, the tax professional identifies a set of conditions outlined in the IRC that must be met for a course of action to take place. This course of action is called the "tax treatment," and it refers to the tax action recommended based on the tax code and case facts. Before recommending a tax treatment, the tax practitioner may analyze the books of records⁴ for additional support, or they may consult court cases for the interpretation of certain words or phrases from sections of the IRC sections. These findings are documented in the "Analysis" portion of the tax memo.

The tax memo must capture the logical reasoning for a tax treatment. When a specific tax treatment is warranted, then the analysis must clearly document that all conditions are met and why. When a specific tax treatment is not warranted, then the analysis must clearly identify the condition that is broken, explaining what the condition means and the reason behind this interpretation of the condition. The tax code is structured with exceptions within exceptions, making it critical that the analysis in the tax memo points to a clear logic and demonstrates a comprehensive research process. Indeed, the rigor of the research process is likely why most accounting instructors do not make time to teach writing alongside the tax memo—there is simply not much time for it.

The majority of any undergraduate tax courses needs to prioritize tax content, and this course is no exception. We strategically designed our assignment to economize time, functioning as a reflection of a submitted assignment and in anticipation of a subsequent assignment. Our

positioning of the WAW reflection is a form of “forward-reaching transfer, whereby one mindfully abstracts basic elements in anticipation for later application” (Salomon & Perkins, 1989, p. 113). We ask students to complete a WAW reflection of their completed internal memo before they started their external memo, and this reflection involves looking back for areas of improvement and then looking forward to future applications. Our aim is to create a transition between the two memo types that helps students learn about writing in both genres through a single reflection.

Identifying the Exigence of the WAW Reflection

As noted across this essay, the breadth of tax content that needs to be covered limits the time that accounting instructors can spend on writing content, with most instructors omitting writing-specific content completely from the course; however, the tax instructor of the course under discussion here noted that student performance suffered because of underdeveloped writing in the tax memo, which is the exigence for the WAW reflection. While it is only one writing-emphasis assignment against an entire semester of accounting-emphasis content, we believe that inserting even a single assignment that is *about* writing into the accounting curriculum can make a difference in student learning. Indeed, the next section suggests it does. While general writing instruction matters, discipline-specific writing instruction is also important. Writing in accounting, and especially writing in the tax memo, is highly technical and typically follows a pre-defined structure. We created this assignment to support students in learning these aspects of writing for the course and writing in the accounting discipline. We also created this assignment in direct response to student performance in their tax memos from previous semesters.

Before designing the assignment, the tax instructor suggested that the business communication instructor take part in reviewing student writing from previous semesters. We conducted the proposed review, looking to identify common areas of improvement that we might address by developing a writing assignment for the tax class. We discovered that an overarching area of improvement in student writing was in organization, including the logical progression of ideas across sentences and paragraphs; we observed that the majority of students moved abruptly from one idea to the next, that their paragraphs lacked transitions, and that general principles of paragraphing were not observed. Frequently, students would submit exceedingly long paragraphs containing multiple key ideas, rather than the small-to-medium, highly-focused paragraphs required in a tax memo. As a result, we designed an assignment that explicitly addresses paragraphing, resulting in the WAW reflection that follows a review of paragraphing.

Reflecting on Assignment Outcomes and Implications

Within the Tax Class

From reading the WAW reflections, the tax instructor has seen students improving in:

1. Closely following the paragraphing principles discussed in class
2. Identifying for themselves key areas of improvement in their paragraph structure
3. Improving their logical cohesion and overall logical analysis
4. Organizing their paragraphs under one-main idea, while also creating more concise paragraphs more in alignment with the tax memo genre
5. Sequencing the order of ideas carefully at the sentence level, adhering to the known-new contract
6. Implementing connecting words to create transitions and explain the relationship between sentences, especially in important moments like the conclusion.

In reading submissions of the subsequent assignment, the external memo, the tax instructor has also seen students creating more intentional paragraphing there, too, and not simply submitting one large block of text as they previously did in this assignment; students are developing the practice of organizing their paragraphs around one main idea. Along with the continued use of the known-new contract, this intentional paragraphing has improved the logical cohesion across students' external memos.

Perhaps most importantly, students continue the reflective work that the assignment initiates. The instructor brings up paragraphing concepts from the assignment throughout the semester, both in class and when delivering feedback, to encourage continual reflection about writing. In doing so, the instructor finds that students are quick to engage in the development of their writing and writing awareness. Sometimes, students lead this process on their own, articulating a connection between the reflection assignment and improvements they need to make in subsequent tax memos or providing rationale for the writing choices they have made. The assignment thus initiates a semester-long conversation about tax memo writing and paragraphing, while encouraging students to be in the practice of continually reflecting on their writing.

Students have expressed appreciation for the WAW reflection in their course evaluations. Overall, they view the exercise to be helpful and even enjoyable. Some students shared that they have limited opportunities to receive writing training within accounting, and while their business communication course supports them in developing generalized business writing skills, they appreciated learning about writing within their area of study. Our WAW reflection is the only writing-emphasis assignment in the accounting curriculum, aside from writing support for job materials. We therefore share our WAW reflection so that other accounting instructors might also teach it or similarly respond to the overwhelming exigence for writing instruction in the accounting curriculum, both in scholarship and in our experience of teaching this assignment. We find our results merit more assignments like this one.

Within Business Communication

An unexpected effect of the assignment was one on the business communication course. While this assignment was designed as a WAW reflection for a tax class, it also provided valuable insight to the business communication instructor on what kind of writing accounting students do in their major. The business communication course is a writing-emphasis course designed for all business majors, and as a generalized course, students often take interest in discipline-specific examples of how writing concepts taught in the course can transfer to other contexts. The WAW reflection of a tax memo provided such an example, and the business communication instructor has used it as an example she can use while teaching paragraphing in the course. Student interest on the topic of paragraphing seems to increase in using this discipline-specific example of why effective paragraphing matters and how use of paragraphing techniques can manifest in professional documents. For this reason, we believe this assignment can be useful not only to accounting instructors but also to business communication instructors and anyone involved in teaching business and professional writing.

Acknowledging How AI Might Affect Student Engagement

Students may want to use ChatGPT or other forms of generative AI to both generate their tax memo and complete the WAW reflection; indeed, ChatGPT may produce what appears to be satisfactory results in the sense that it can deliver very polished writing. However, what is important in a tax memo is the demonstration of logical analysis that is the result of extensive, client-specific research. Writing a tax memo and conducting research for the tax memo are

processes highly specific to a client case. Large language models (LLM) such as ChatGPT are trained on generalized and publicly available data, not the materials needed for client-specific tax research. Tax professionals therefore must conduct original research based on the case facts, locating relevant provisions in the IRC, finding other authoritative sources, and ultimately providing their recommended tax treatment in the tax memo. As the culmination of client-specific tax research, the tax memo also affords an opportunity to revisit the logic of their recommended case treatment. Reviewing the tax memo can uncover logical leaps, weak connections, and additional questions that need to be answered. In this way, the tax memo is first a mechanism for testing the tax professional's own logic and second a way to communicate that logic.

We want to note that accounting firms may develop their own AI writing tool based on current memos that exist within their firms; however, building an effective model will require careful consideration and substantial cost. We anticipate firms to adopt AI for some routine tasks in the next three to five years, but we expect full adoption to be a gradual process. Regardless of this progression into an AI-dependent model, tax professionals will always need to be trained in the ability to discern the effectiveness of writing in the tax memo for its logic and relevance to a specific tax case.

In addition to conveying the research results of a single tax case, the tax memo can train accountants in the logic of their profession, which is detail-oriented, thorough, and evidence based. We do not explicitly prohibit the use of AI in the tax class, but we do underscore that students' work in both assignments (the internal tax memo and the WAW reflection of it) is directly connected to their development of the reasoning skills that are essential to their career success. Students are encouraged to use ChatGPT for polishing and clarity, but if they want to develop in the critical analytical skills of accounting, they will need to do original thinking in their tax memo and WAW reflection. For accounting students, "writing to learn is just as important as learning to write" (Stocks et al., 1992, p. 196). We challenge students to approach their writing in the tax memo and in their WAW reflection as an opportunity to learn the logic of accounting, and because accounting is a highly competitive field, this challenge is well received by most students.

Acknowledgements

With gratitude to Randall L. Waller, whose life's work was to support students in applying the art of rhetoric to achieve career success. His memory now inspires and motivates our work.

We also are indebted to Dr. Stan Laiken who not only teaches his students the principles of tax research but also mentors them in how to become a teacher of tax research, too.

ASSIGNMENT

The WAW Reflection Assignment

Directions

1. Create marginal comments in which you annotate one paragraph from your internal memo based on the best practices for paragraph structure discussed in class. Your annotations should be thorough, at minimum consisting of 4 different comments with 2-3 sentences per comment. Here are questions to guide your annotation process:

- Is the paragraph structured for clear information delivery?
- Is sentence 1 (or 2) a focused topic sentence?
- Do all ideas in the paragraph support and develop the topic sentence?
- Is there a logical progression from the topic sentence to the ending sentence (known-new contract)?
- Do transitions promote cohesion and create an easy reading experience throughout?

2. Write a 150-200 word reflection that 1.) analyzes the structure of the paragraph as it is; 2.) explains any needed revisions; 3.) identifies a takeaway for future memo writing.
3. Submit your document as a .pdf so that your professor can view the marginal comments easily.

Editors' note: As part of this assignment the author provided an excerpt from Spilker et al.'s text-book example of a tax memo, followed by example annotations and analysis for students to as a model for their own work. The excerpt and examples can be viewed with the assignment in the [Supplementary Materials](#).

Notes

¹While this assignment might be better termed a rhetorical analysis, we chose to call it a reflection to make it more accessible to accounting students who have not yet had their business communication course, where rhetorical analysis is a major course component; additionally, the accounting instructor had limited time to discuss writing alongside accounting content. We therefore needed to ensure that maximum time could be devoted to the assignment concepts of paragraphing and therefore selected a title least likely to pose a conceptual obstacle to students.

²Riley and Simons (2016) provide a thorough review on error botheration studies, many of which deal with more mechanical matters like grammar.

³We thank Derek Winkler for sharing his experience with us regarding the use of tax memos in accounting practices. He has held top positions at his firm for years, where he drafted tax memos, reviewed tax memos, and trained upcoming professionals in memo writing. We corresponded with him via email, asking him to provide a statement about his experience with tax memo writing and paragraphing in particular.

⁴*Books of records* is how the accounting profession refers to bookkeeping of transactions taken place in a business.

Supplementary Material

For supplementary material accompanying this paper, including a PDF facsimile of the assignment description formatted as the author(s) presented it to students, please visit <https://doi.org/10.31719/pjaw.v10i1.222>.

References

Berlin, J. A., & Inkster, R. P. (1980). Current-traditional rhetoric: Paradigm and practice. *Freshman English News*, 8(3), 1–4, 13–14. <https://doi.org/http://www.jstor.org.libproxy.udayton.edu/stable/43519330>

Boland, M. (2007). The stakes of not staking our claim: Academic freedom and the subject of composition. *College English*, 70(1), 32–51. <https://doi.org/10.58680/ce20076334>

Campbell, A., Choo, F., Lindsay, D. H., & Tan, K. B. (2020). Is accounting students' writing ability related to their academic performance? *Journal of Education for Business*, 95(5), 307–312. <https://doi.org/10.1080/08832323.2019.1649241>

Downs, D. (2016). What is first-year composition? In R. Malenczyk (Ed.), *A rhetoric for writing program administrators* (2nd ed., pp. 50–63). Parlor Press.

Downs, D., & Wardle, E. (2007). Teaching about writing, righting misconceptions: (Re)envisioning "First-Year Composition" as "Introduction to Writing Studies". *College Composition and Communication*, 58(4), 552–584. <https://doi.org/http://www.jstor.org/stable/20456966>

Esdale, M. M., & Franklin, M. (2023). Tax research by bad example: A twist on the classic case. *Issues in Accounting Education*, 38(2), 95–106. <https://doi.org/10.2308/ISSUES-2020-099>

Jones, C. G. (2011). Written and computer-mediated accounting communication skills: An employer perspective. *Business Communication Quarterly*, 74(3), 247–271. <https://doi.org/10.1177/1080569911413808>

Kolln, M. J., & Gray, L. S. (2016). *Rhetorical grammar: Grammatical choices, rhetorical effects* (8th ed.). Pearson.

Lawson, R. A., Blocher, E. J., Brewer, P. C., Cokins, G., Sorensen, J. E., Stout, D. E., Sundem, G. L., Wolcott, S. K., & Wouters, M. J. F. (2014). Focusing accounting curricula on students' long-run careers: Recommendations for an integrated competency-based framework for accounting education. *Issues in Accounting Education*, 29(2), 295–317. <https://doi.org/10.2308/iaec-50673>

Miller, S. (2002). Writing studies as a mode of inquiry. In G. A. Olson (Ed.), *Rhetoric and composition as intellectual work* (pp. 41–54). Southern Illinois University Press.

Noga, T., & Rupert, T. (2017). Reducing written communication apprehension for students in tax classes. In T. J. Rupert & B. B. Kern (Eds.), *Advances in Accounting Education: Teaching and Curriculum Innovations* (Vol. 21). Emerald Publishing Limited. <https://doi.org/10.1108/S1085-462220170000021003>

Riley, T. J., & Simons, K. A. (2016). The written communication skills that matter most for accountants. *Accounting Education*, 25(3), 239–255. <https://doi.org/10.1080/09639284.2016.1164066>

Roozen, K. (2015). Writing is a social and rhetorical activity. In L. Adler-Kassner & E. Wardle (Eds.), *Naming what we know: Threshold concepts of writing studies* (pp. 17–18). Utah State University Press.

Roy, R. H., & MacNeill, J. H. (1966). Horizons for a profession: The common body of knowledge for CPAs. *Journal of Accountancy*, 122(3), 38–50.

Salomon, G., & Perkins, D. N. (1989). Rocky roads to transfer: Rethinking mechanism of a neglected phenomenon. *Educational Psychologist*, 24(2), 113–142. https://doi.org/10.1207/s15326985ep2402_1

Scott, T. (2015). Writing enacts and creates identities and ideologies. In Wardle, E. & Adler, Kassner, L. (Eds.), *Naming what we know* (pp. 48–9). In L. Adler-Kassner & E. Wardle (Eds.), *Naming what we know: Threshold concepts of writing studies* (pp. 48–49). Utah State University Press.

Stocks, K. D., Stoddard, T. D., & Waters, M. L. (1992). Writing in the accounting curriculum: Guidelines for professors. *Issues in Accounting Education*, 7(2), 193–204.

Waller, R. L. (1988). The thing that (almost) wouldn't die: The one-paragraph theme in historical perspective. *Conference of College Teachers of English of Texas*, 58, 60–67.

Wardle, E., & Adler-Kassner, L. (2016). Metaconcept: Writing is an activity and a subject of study. In L. Adler-Kassner & E. Wardle (Eds.), *Naming what we know: Threshold concepts of Writing Studies* (pp. 15–16). Utah State University Press.

Wardle, E., & Downs, D. (2013). Reflecting back and looking forward: Revisiting "Teaching about Writing, Righting Misconceptions" five years on. *Composition Forum*, (27). <https://compositionforum.com/issue/27/reflecting-back.php>

Wardle, E., & Downs, D. (2011). *Writing about writing* (1st ed.). Bedford/St. Martin's.

Yancey, K. B. (2016). Defining reflection: The rhetorical nature and qualities of reflection. In K. B. Yancey (Ed.), *A rhetoric of reflection* (pp. 303–320). Utah State University Press.