Effective Writing
Brief Contents

Preface xv

PART 1: COMMUNICATION STRATEGIES 1

Chapter 1 Accountants as Communicators 1
Chapter 2 The Writing Process: An Overview 16
Chapter 3 Coherent Writing: Organizing Business Documents 33
Chapter 4 A Sense of Style: Writing with Conciseness and Clarity 56
Chapter 5 Standard English: Grammar, Punctuation, and Spelling 80
Chapter 6 Format for Clarity: Document Design 104
Chapter 7 Thinking on The Job: Higher Order Thinking Skills 119
Chapter 8 Accounting Research 132

PART 2: BUSINESS DOCUMENTS 163

Chapter 9 Letters 163
Chapter 10 Memos and Briefing Documents 187
Chapter 11 Reports and Discussion Papers 205
Chapter 12 E-Communication and Social Media 226

PART 3: WRITING AND YOUR CAREER 242

Chapter 13 Writing for Exams: Professional Certification and Academic Exams 242
Chapter 14 Writing for Employment: Résumés and Letters of Application 255
Chapter 15 Writing for Publication 271
Chapter 16 Oral Communication: Listening and Speaking 278

Index XXX
Contents

Preface xv

PART I: COMMUNICATION STRATEGIES 1

Chapter 1 Accountants as Communicators 1
   The Importance Of “Soft Skills” 1
   What Do Accountants Write? 2
   Six Tips for Effective Writing 4
   Effective Writing: An Example 5
   You Can Become a Good Writer 7
   Writing and Other Forms of Communication 8
      Reading 8
      Listening 8
      Speaking 9
   Writing and Problem Solving 9
      Writing and Ethics 10
   Developing Skills for Your Career 11
   Exercises 12
   Notes 14

Chapter 2 The Writing Process: An Overview 16
   Steps of the Writing Process 16
   Getting Started: Identifying Purpose 17
   Thinking about The Issues 19
   Analyzing the Readers 19
   Getting Your Ideas Together 21
      Gathering Information 22
      Generating Ideas 22
      Arranging Ideas: Organization 23
   Writing the Draft 24
   Revising the Draft 25
      Document Design 26
      Proofreading 26
   Writer’s Block and Time Management 26
   Help from Colleagues: Critiquing 27
   Exercises 28
Chapter 3  Coherent Writing: Organizing Business Documents  33
  Writing with Unity  34
  Using Summary Sentences  34
  Responding to Readers  36
  Transitions  36
    Transitional Words and Phrases  38
    Repetition of Key Words and Phrases  39
    Pronouns Used to Achieve Coherence  40
    Problems with Transitions  41
  Paragraphs  42
    Length  42
    Structure  43
    Paragraph Development  45
  Organizing Longer Documents  47
    Organizing Essays and Discussion Papers  48
    Organizing Business Documents  52
  Test Yourself  52
  Test Yourself: Answer  53
  Exercises  53

Chapter 4  A Sense of Style: Writing with Conciseness and Clarity  56
  Conciseness  56
    Unnecessary Words  57
    Simplicity  58
    Verbs and Nouns  61
  Clarity  62
    Jargon  62
    Precise Meaning  63
  Readable Writing  68
    Passive and Active Voice  68
    Variety and Rhythm  70
    Tone  72
  Test Yourself  73
  Test Yourself: Answers  74
  Exercises  74
  Notes  79

Chapter 5  Standard English: Grammar, Punctuation, and Spelling  80
  Major Sentence Errors  81
    Fragments  81
    Comma Splices  81
Fused Sentences 83
Problems with Verbs 83
  Tense and Mood 83
  Subject-Verb Agreement 85
Problems with Pronouns: Agreement, Reference, and Gender 85
  Pronouns and Gender 87
Problems with Modifiers 88
Parallel Structure 88
Punctuation 89
  Apostrophes and Plurals 89
  Commas 91
  Colons and Semicolons 93
Direct Quotations 94
Spelling 96
Help from the Computer 97
Test Yourself 97
Test Yourself: Answers 98
Exercises 99
Notes 103

Chapter 6  Format for Clarity: Document Design 104
  Good Design: Attractive and Readable 105
  A Professional Appearance 109
    Paper and Print 109
    White Space and Margins 109
    Neatness Counts! 110
  Formatting 110
    Headings 110
    Lists and Set-Off Material 112
    Pagination 112
  Graphic Illustrations 113
Exercises 116
Notes 103

Chapter 7  Thinking on The Job: Higher Order Thinking Skills 119
  The Importance of Thinking Skills 119
  Thinking To Solve Problems 120
  Reaching Sound Conclusions: Two Approaches to Logic 123
    Inductive Reasoning 123
    Deductive Reasoning 124
  Fallacies: Errors In Reasoning 126
Contents

Higher Order Thinking and Ethical Dilemmas 128
Exercises 129
Notes 131

Chapter 8 Accounting Research 132
Accounting Research: Sources For Information 133
Plan Your Research 133
FASB Accounting Standards Codification 134
Electronic Sources of Information 134
Printed Sources of Information 135
Notes and Documentation 136
Direct Quotation and Paraphrase 137
Plagiarism 137
Organizing Your Notes and Ideas 138
Writing Your Research Report or Memo 138
Integrating Notes into Your Writing 139
Revising 139
Documentation 139
Higher Order Thinking and Technical Accounting Research 141
Financial Accounting Research: A Process 141
Steps in the Financial Accounting Research Process 142
Exercises 144
Notes 148
Appendix 8-A: Sources of Accounting and Financial Information on the Internet 149
Appendix 8-B: Online Database Services 153
Appendix 8-C: Other Printed Sources of Accounting and Financial Information 155
Appendix 8-D: Internal Documentation Style 156
Appendix 8-E: Endnotes or Footnotes and Bibliography Style 159

PART 2: BUSINESS DOCUMENTS 163

Chapter 9 Letters 163
Planning and Organizing A Letter 163
Planning for Purpose and Audience 164
Organizing a Letter 164
Style and Tone 165
Format and Appearance 165
Parts of the Letter 168
Responding to Correspondence 170
Typical Accounting Letters 171
  Engagement Letters 171
  Management Advisory Letters 171
  Tax Research Letters 176
  Standardized Letters: A Caution 179
  Letters Sent by Email 179

Exercises 179

Notes 186

Chapter 10 Memos and Briefing Documents 187
  Memos: Basic Guidelines 188
  Organizing for Coherence: Parts of a Memo 190
    Introduction 190
    Summary or Recommendations 190
    Body 190
    Conclusion 194
  Formats 195
  Concise, Clear, Readable Memos: Style and Tone 195
  Technical Memos 196
    Purpose and Audience 196
    Structure 197
  Briefing Documents 198
    Purpose and Audience 199
    Structure 199
  Memos to Clients’ Files 200

Exercises 200

Notes 204

Chapter 11 Reports and Discussion Papers 205
  Reports 205
    Planning a Report 207
    The Parts of a Report 209
    Appearance 212
    Style and Tone 212
  Discussion Papers 221
    Structure and Format 221

Exercises 222

Notes 225

Chapter 12 E-Communication and Social Media 226
  Email 227
    Composing the Email 227
    Email Within an Organization 231
    External Email 231
    Email: A Few More Cautions 231
Contents

Electronic Media and Employment  233
  Use of Social Media for Job Searches  233
  Electronic Submission of Résumés  233
  LinkedIn Profiles  234
Social Media Used in the Accounting Profession  234
Accounting Blogs  235
  Tips for Writing Blogs  236
Instant Messaging and Texting  237
Telephone Etiquette  237
  Making a Call  238
  Receiving a Call  238
  Conference Calls  238
  Cell Phones  238
A Final Word: Sometimes Face-To-Face is Better  239
Exercises  239

PART 3: WRITING AND YOUR CAREER  242

Chapter 13  Writing for Exams: Professional Certification and Academic Exams  242

Professional Certification Exams  242
  Writing for the CPA Exam  243
  Writing for the CMA Exam  246
  Writing for the CGMA Exam  247
Taking a Professional Certification Exam  248
  Manage Your Time  248
  Use the Exam Question to Organize the Response  249
Writing Responses for Academic Exams  249
  Preparation  250
  Taking the Exam  250
  Qualities of a Good Written Response  252
Effective Writing and Technical Mastery: Both Important  252
Exercises  252
Notes  254

Chapter 14  Writing for Employment: Résumés and Letters of Application  255

Starting the Job Search: Researching Employers  255
Preparing your Materials  257
  Follow Instructions  257
  Prepare Your Résumé  257
  What Not to Put on a Résumé  261
  Write a Letter of Application  261
  Write a Thank-You Letter  264
Contents

Electronic Submissions 265
Exercises 265

Chapter 15 Writing for Publication 271
Planning your Article 271
Preparing your Article 275
Submitting the Article 275
Exercises 276

Chapter 16 Oral Communication: Listening and Speaking 278
Listening Skills 279
Conversations with Another Person or in a Small Group 279
Large Group Discussions, Lectures, and Meetings 280
Oral Presentations 280
Planning the Presentation: Analyzing Purpose and Audience 281
Other Things to Consider 281
Gathering Information 282
Composing the Speech 282
Making Notes 284
Visual Aids 284
Practice, Practice, Practice 286
Final Considerations: Arrangements and Dress 286
Checking the Arrangements 286
Appearance and Dress 287
Making the Presentation: Poise and Confidence 287
Eye Contact 287
Body Movement and Gestures 288
Voice 288
Stage Fright 289
Prepare Well in Advance 289
Just Before You Speak 289
During the Presentation 289
Presenting Financial Information 290
A Final Word 291
Exercises 291

Index XXX
Preface - May and May,

NEW TO THIS EDITION

- Emphasis on higher order thinking skills in solving accounting problems
- Expanded coverage of business documents: briefing documents, technical memos, discussion papers, in addition to general formats such as letters, memos, and reports
- Expanded coverage of writing for professional exams: CPA, CMA, CGMA
- Updated references for accounting research
- Current issues within the accounting profession, as reflected in assignments and examples
- Learning objectives for each chapter integrated into the text

SOLVING TEACHING AND LEARNING CHALLENGES

Effective Writing: A Handbook for Accountants, 11th Edition will help your students develop the communication skills they need to succeed in the profession. While the book’s emphasis is writing skills, it also stresses other “soft skills” accountants need to be successful, including higher order thinking skills and problem solving, oral communication, listening skills, effective and responsible use of social media, and ethical considerations of the communication process.

Effective Writing guides the writer through all the stages of the writing process: planning, including analysis of audience and purpose; critical thinking about the problem to be solved or the job to be accomplished; generating and organizing ideas; writing the draft; revising for readable style and correct grammar; and designing the document for effective presentation. In addition to these basic writing principles, the book covers letters, memos, reports, and other formats used by accountants in practice, including email, social media, and other forms of electronic communication. Throughout the text, Effective Writing stresses coherence, conciseness, and clarity as the most important qualities of the writing done by accountants.
Preface – May and May, Effective Writing

A special feature of this book is Chapter 8, which discusses accounting research. Here readers will find valuable material on topics such as:

- Where to find all types of accounting and financial information on the Internet, using online database services, and using other printed sources.
- How higher order thinking skills can be used to help solve problems and write persuasive documents.
- How to document sources of accounting information, including the FASB Accounting Standards Codification\textsuperscript{TM} and Internet sources.

Chapter 13 discusses writing for professional examinations including the CPA exam, the CMA exam, and the CGMA exam, all of which contain questions requiring candidates to demonstrate their writing ability. 

*Effective Writing* is virtually unique in its application of communication skills to accounting topics and contexts. Throughout the text, students will see the relevance of communication strategies to actual situations encountered in accounting practice.

*Effective Writing* offers these features to help your students develop the communication skills they will need to succeed in their future careers:

- Examples and assignments use accounting topics and problems, so that students will practice learned skills in a context that will seem relevant to their future careers.
- Students are guided through all the steps of the writing process: planning for purpose and audience; generating and organizing ideas; drafting and revision, so that documents are clear, concise, and correct.
- Assignments are designed for students at different stages in their accounting education, from principles level courses to more advanced courses that incorporate accounting problem-solving and research.
- Updated reference materials will guide students when they research more challenging accounting problems.
- The *Instructor’s Manual* contains valuable tips for integrating communication assignments into an accounting course: motivating and encouraging students to improve their skills; designing assignments that will improve communication skills while they reinforce course content; evaluating students’ writing and oral presentations. The *Instructor’s Manual* also contains teaching tips for each chapter.

**DEVELOPING SKILLS FOR PROFESSIONAL SUCCESS**

Accounting students need to be effective communicators if they are to succeed in their careers, yet many of them lack the communication skills they need. We notice their lack of communication skills in our
classrooms, and also hear about problems from the professionals who hire them after graduation. Almost everyone in the field would agree that there is a need to help our students to become better communicators, especially better writers.

Writing skills are considered so important for the successful practice of accounting that they are tested in the major professional exams, such as the CPA exam, the CMA exam, and the new CGMA exam. Effective Writing discusses the specific criteria tested on these exams and shows students how to prepare for and take the writing portions of these exams as a step toward professional certification.

TABLE OF CONTENTS OVERVIEW

Effective Writing is divided into three parts: Communication Strategies, Business Documents, and Writing and Your Career.

Part 1: Communication Strategies – Here students will find discussions of why writing effectively is important to the practice of accounting, and a survey of the writing process. Several chapters cover particular elements of effective writing such as organization, style, use of Standard English, and document design. Discussions of higher level thinking skills and accounting research are also included.

Part 2: Business Documents – Chapters in this part of the book pay attention to the particular types of documents accountants may write in practice, such as, letters, memos, reports, and various types of e-communication and social media.

Part 3: Writing and Your Career – Here students will find chapters on how to write for academic and professional exams including the CPA, CMA, and CGMA exams, as well as how to write résumés and letters of application for employment. They will also find information on writing for publication and oral communications, including listening and speaking.

INSTRUCTOR TEACHING RESOURCES

Instructor’s Manual and Slides

• Guidelines for incorporating writing assignments into an accounting course
• Using writing assignments to reinforce course content
• Designing writing assignments, to supplement assignments in the end-of-chapter materials
• Evaluating writing assignments: two approaches
• For each chapter: teaching tips, trouble shooting, list of masters (for slides or handouts) to support the chapter, answers to exercises (where appropriate)
• Masters for hand-outs or slides