

SIXTH EDITION
**EFFECTIVE
WRITING**
**A Handbook
For Accountants**

Claire B. May, Ph.D.

The Art Institute of Atlanta

Gordon S. May, Ph.D., CPA

University of Georgia

**Prentice
Hall**

Upper Saddle River, New Jersey

CONTENTS

Preface viii

PART 1 COMMUNICATION STRATEGIES 1

CHAPTER 1 Accountants as Communicators 2

What Do Accountants Write? 4

How Well Do Accountants Write? 5

What Makes Writing Work? 5

You Can Become a Good Writer 6

Writing and Critical Thinking 7

Writing and Other Forms of Communication 7

Writing and Problem Solving 8

Exercises 9

CHAPTER 2 The Writing Process: An Overview 12

Getting Started: Identifying Purpose 12

Thinking Critically about the Issues 14

Analyzing the Readers 14

Getting Your Ideas Together 17

Writing the Draft 20

Revising the Draft 20

The Final Draft 22

Dealing with Writer's Block 22

Writing under Pressure 23

Writing at the Computer 23

Exercises 24

CHAPTER 3 The Flow of Thought: Organizing for Coherence 28

Writing with Unity 28

Using Summary Sentences 29

Responding to Readers' Questions and Concerns 30

Transitions 30

• viii Contents

Paragraphs 35

Discussion Questions and Essays 39

Test Yourself 43

Test Yourself: Answer 45

Exercises 45

CHAPTER 4 A Sense of Style: Writing with Conciseness and Clarity 47

Conciseness 47

Clarity 54

Readable Writing 60

Editing for Style at the Computer 64

Test Yourself 65

Test Yourself: Answers 66

Exercises 68

CHAPTER 5 Standard English: Grammar, Punctuation, and Spelling 73

Major Sentence Errors 73

Problems with Verbs 75

Problems with Pronouns 77

Problems with Modifiers 79

Parallel Structure 79

Apostrophes and Plurals 80

Commas 81

Colons and Semicolons 83

Direct Quotations 84

Spelling 85

Help from the Computer 86

Test Yourself 87

Test Yourself: Answers 88

Exercises 89

CHAPTER 6 Format for Clarity: Document Design 94

Good Design: An Illustration 94

A Professional Appearance 94

Formatting 99

Graphic Illustrations 100

Document Design at the Computer 104

Exercises 105

CHAPTER 7 Accounting Research 106

Research: Basic Guidelines 106

Critical Thinking and Technical Accounting Research 113

Exercises 116

Appendix 7-A: Sources of Accounting and Financial Information
on the Internet 120

Appendix 7-B: Computerized Reference and Database Services 123

Appendix 7-C: Other Printed Sources of Accounting
and Financial Information 125

Appendix 7-D: Internal Documentation Style 126

Appendix 7-E: Endnotes or Footnotes and Bibliography Style 129

PART II BUSINESS DOCUMENTS 133

CHAPTER 8 Letters 134

Principles of Letter Writing 134

Responding to Correspondence 140

Typical Accounting Letters 141

Standardized Letters: A Caution 148

Exercises 150

CHAPTER 9 Memos and E-Mail 160

Memos: Some Basic Principles 160

Sample Memos 162

E-Mail 164

Exercises 167

CHAPTER 10 Reports 174

Planning a Report 174

The Parts of a Report 175

Appearance 179

Style and Tone 179

Exercises 179

PART III WRITING AND YOUR CAREER 192

**CHAPTER 11 Writing Essay Exams: Academic Courses and Professional
Certification Exams 193**

Academic Essay Exams 193

Professional Certification Exams 197

Exercises 203

• x Contents •

CHAPTER 12 Writing for Employment: Resumes and Letters 206

Starting the Job Search: Researching Possible Employers 206

Preparing a Resume 207

Writing a Letter of Application 211

Writing a Thank-You Letter 212

Exercises 214

CHAPTER 13 Writing for Publication 217

Planning Your Article 217

Research 218

Drafting and Reviewing the Article 218

Submitting the Article 218

Exercises 219

CHAPTER 14 Oral Presentations 221

Planning the Presentation: Analyzing Purpose and Audience 221

Other Things to Consider 222

Gathering Information 222

Composing the Speech 222

Making Notes 224

Preparing Visual Aids 224

Practicing the Presentation 226

Checking the Arrangements 226

Appearance and Dress 226

Making the Presentation: Poise and Confidence 227

Special Considerations in Presentations of Financial Information 229

Exercises 235

Index 239