

LOST FOR WORDS

by Peter Bartram

Listen to this accountant offering some no doubt wise advice to a client: “The requirement that deductibility is contingent on expenditure being incurred for the purpose of gaining or producing assessable income is common to the provisions relating to both registration and other expenditure.

“It does not mean that there must be assessable income arising from the business. All that is required is that the business must be put to use for the ultimate objective of producing assessable income.

“However, where expenditure is incurred for purposes that include the purpose of producing assessable income, deductibility will only be to the extent that producing assessable income is the purpose for incurring expenditure.”

Got that?

As an accountant, you can probably find your way to the centre of this verbal maze given enough time. But that’s not the point. The client couldn’t. He’d asked for advice and after he’d read this letter he was no wiser.

We’re all agreed that accountants are hot stuff when it comes to handling numbers. The trouble is that, when it comes to writing, some of them are lost for words. The result is letters, memos – even whole reports – which read as though they’ve been written by a Dalek.

But bad writing is bad business. Partly, that’s because the writing is the business. When you send a proposal to a client, a letter of appointment to a

prospective employee or even an e-mail apologising for a mistake, the words define your intentions. If the words are unclear so are your intentions.

But bad writing is bad for business also because it gives a poor impression. When customers, suppliers or partners read something that is badly written, they can be forgiven for asking themselves: should I be doing business with these people?

So it's not surprising that many accountants want to raise the standard of their written output. But that's not easy at a time when there are claims that general standards of literacy are lower than for many years - and falling.

Earlier this year, the House of Common's Public Accounts Committee published a report (Skills for Life) which revealed that 12 million employees have literacy abilities no better than 11-year-olds. "The low level of literacy and numeracy in the adult population is bad for national productivity and bad for those individuals who may struggle to cope with work and daily living," noted Edward Leigh MP, the PAC's chairman.

The future looks even bleaker. Cambridge University reported, also earlier this year, that the number of spelling mistakes in exam papers made by pupils gaining A to E grades at GCSE had doubled between 1980 and 2004. Today's youngsters – tomorrow's young professionals - are spelling one in every 50 words wrongly.

There is no easy way to raise standards of workplace writing short of accountants and their support staff working hard to raise their own game. They could do worse than apply a simple six-step approach when they have to write something.

First, think. Ask four simple questions about what you have to write. Why do I need to write this? What is the most appropriate form for it, such as a letter, memo or report? Who am I writing it for? And what information will they expect me to provide?

Second, gather information. It's much easier to write clearly if you have a solid grasp of all the information you need before you start pounding your keyboard.

Third, plan. It's worth spending a moment planning what you intend to write even if it's only a brief e-mail. With longer writing assignments, such as reports, planning enables you to define the overall structure of your document.

Fourth, write. Use plain English words rather than jargon. Generally, keep sentences short – although you should vary their length to improve readability. Write in direct rather than indirect English. For example, “I've sent you the budget report” is easier to understand than “the budget report has been sent to you by me.”

Fifth, review. Read through what you've written to make sure you've given all the information your readers will expect. Look at what you've written from their point of view. Will they understand what you've written or will they be confused by jargon or technical terms?

Sixth, revise. Taking time to improve a document often delivers exponential benefits in readability. That's because you should improve the very parts which would otherwise cause a reader difficulties.

It's no use pretending writing well at work is easy. It requires commitment, a desire to learn and a willingness to accept constructive criticism. But with those three, there is no reason why any accountant should be lost for words.

* *How to Write Well at Work: simple steps to get you writing with fluency and confidence* by Peter Bartram is published by New Venture Publishing. You can read the first chapter online at www.writewellatwork.co.uk

Boxout

TOP FIVE MISTAKES IN WORKPLACE WRITING

1. The roving pronoun. “Mr Brown has discussed the paperwork with Mr Smith and he will deal with it.” Who is “he”? Brown or Smith? If it’s Brown, write “Mr Brown has discussed the paperwork with Mr Smith and will deal with it.” If Smith, “Mr Brown has discussed the paperwork with Mr Smith who will deal with it.”
2. Subject-verb confusion. “The budget report shows sales are falling and has not improved since the beginning of the year.” Because it’s the sales which have not improved – not the budget – the verb needs to be plural, “have” not “has”.
3. Word order muddle. “The managing director was asked to deal with petty theft in the office by the board of directors.” Kleptomaniac directors? Not on this occasion. The sentence should read: “The managing director was asked by the board of directors to deal with petty theft in the office.”

4. The Is have it. “Mrs Snipe and me will be going to the meeting.” When you’re the subject of the sentence, you should be “I”. When you’re the object of the sentence, you should be “me”.

Aberrant apostrophes. Once a rarity, now a plague in sentences like: “The 1990’s were the year’s in which several businesses’ felt the recessions impact on their sale’s.” Every apostrophe is wrong. But there *should* be one between the “n” and “s” of “recessions”.