

Five steps to better communication

Writing in Plain English

BY ELIZABETH DANZIGER

If you are like most CPAs, you do not consider yourself a natural writer. In fact, you may have chosen accounting as a profession in the fervent hope that you would never have to write again. However, clients need written explanations of the numbers you work so hard to produce. So here you

are, an avowed nonwriter, trying to communicate complex, numbers-based information to people who know a lot less than you do about accounting. You also want to avoid any potential liabilities that may come from a misinterpretation of your writing. It's no wonder that CPAs in large firms and individual practitioners alike spend dozens—sometimes hundreds—of hours preparing proposals and reports only to find that clients still consider their writing dense and difficult.

Fortunately, you do not need to be a natural writer to produce correct, client-friendly documents. If you follow five basic writing principles, your clients not only will have a better grasp of your services and responsibilities but they also may even look forward to reading your letters.

1 USE MANY VERBS

Verbs move your message—they are the motors of language. Without them, your message sits, just waiting to bore your reader. Use verbs whenever you can. Here are some ways to increase the content of verbs in your writing.

■ **Choose the verb form.** Look for words such as "thought," "use," "request" and "need," which can be used either as verbs or nouns. Use them as verbs.

For example: Write "we thought" instead of "careful thought was given" and "as you requested" instead of "as per your request."

Make your clients happier by writing in their language. Here is a before and after example of how to use plain English successfully:

Before

The proxies solicited hereby for the meeting may be revoked, subject to the procedures described herein, at any time up to and including the date of the meeting.

After

You may revoke your proxy at any time up to and including the day of the meeting by following the directions on page 18.

■ **Eliminate "-ation" words and needless noun phrases.** Find words that end with "-ation," "-ibility" and similar endings. Cross out those endings and ask yourself what verbs you can form from the roots. Use the verb instead of the noun.

For example: Take the sentence "After careful consideration, we have made a determination that fiscal prudence dictates that we refrain from taking action at this time" and rewrite it: "We have thought carefully and determined it would not be fiscally prudent for us to act at this time."

2 USE THE ACTIVE VOICE

Verbs have more impact when you use them in the active voice; that is, when the actor in a sentence comes before the action. For example, "The

manager wrote the report" is active, and "The report was written by the manager" is passive. The passive voice robs your work of energy and could blur your clients' sense of who is doing what. If you suspect you've written in the passive voice, here's how to change it to the active:

■ **Check for "by" phrases and forms of the verb "to be" that often indicate the passive voice.** "The work was done by Mr. Jones" can be changed to "Mr. Jones did the work."

■ **Rewrite the sentence, putting the verb in the active voice.** If you have trouble rewriting the sentence, just ask yourself, "Who did the main action here?" Make that person or organization the subject of the sentence and,

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voilà, your sentence is in the active voice.

For example: "Any discrepancies are brought to the seller's attention, and the difference is resolved." The verbs in the passive voice are "are brought" and "is resolved." Ask yourself who did the actions and rewrite the sentence: "We bring discrepancies to the seller's attention and resolve the differences."

3 SIMPLIFY YOUR SENTENCES

Accounting principles are hard enough to understand without burying them in 30- and 40-word sentences. Strive for an average sentence length of 10 to 18 words. Vary the length of your sentences, using simple sentences whenever you can. The following techniques will help you reduce your multiline masterpiece to manageable information bites.

■ **Break the sentence apart at conjunctions.** Find words such as "and," "or," "as well as" and "but." If they are joining two sentences, cross them out. Then do what's necessary to write two complete, shorter sentences in place of the longer one. You may have to restate the subject for the second sentence.

Usage Tips

There are a thousand and one tips on style and grammar. Be sure your firm uses one style consistently. It's good to choose one style manual, such as the *Chicago Manual of Style*, and buy plenty of copies for your employees. Here are examples of some of the more frequently encountered English usage problems.

affect, effect—As verbs, affect means to influence ("The CPA explained how capital gains affect her taxes"), and effect means to accomplish or cause ("The new partner explained reductions designed to effect savings").

a buyer that; a taxpayer that—Not "a buyer (or a taxpayer) who," unless the taxpayer, buyer, etc., is an individual.

compare to, compare with—Use *compare to* when likening one thing to another: "She compared his behavior to that of a child." Use *compare with* when trying to find the similarities and differences between two things: "She compared this year's financial statements with last year's to get an idea of the company's financial condition."

comprise—The whole *comprises* the parts, but not vice versa. Say: "The financial statements *comprise* the income statement and the balance sheet." Do not say: "The income statement and the balance sheet *comprise* the financial statements." You can say: "The income statement and the balance sheet *constitute, form or make up* the financial statements." Never say *comprised of*.

impact—Use as a noun, not a verb. Do not say: "The statements *impact* the profession." Replace with "affect" or "have an impact on."

Less, fewer—*Less* applies to quantity ("less food," "less than 10 miles to town") and *fewer* applies to countable things ("fewer people," "fewer numbers").

parameters—Use only to mean a constant factor. Do not use it to mean limits. Do not say: "The budget falls within the *parameters* of our estimates."

For example: "There appear to be logic flaws in the guaranty calculation involving comparisons when excess land is involved as well as inconsistencies with regard to the inclusion of sales costs and the calculation of the adjusted amount at recovery."

Transform this into two sentences by breaking at the conjunction: "There appear to be logic flaws in the guaranty calculation involving comparisons when excess land is involved. Inconsistencies also exist with regard to including sales costs and calculating the adjusted amount at recovery."

■ **Break the sentence apart at relative pronouns.** Look for words such as "which," "that," "since" and "because." Cross them out. You will then have an incomplete clause you can turn into a strong, independent sentence by restating either the subject or the verb.

For example: "A daily revenue report is generated on site which summarizes both cash and credit card revenues which is provided for Motel Management Group."

One "which" has to go! Try this: "A daily revenue report is generated on site that summarizes both cash and credit card revenues."

EXECUTIVE SUMMARY

■ **FOLLOW FIVE IMPORTANT** writing principles and your clients will understand better what you do and why it benefits them.

■ **USE MANY VERBS.** They give your language life. Use the active voice—the passive voice will rob your writing of its energy—and simplify your sentences by breaking them up into manageable, easy-to-read information bites.

■ **INCLUDE AN OVERVIEW** in every document that highlights the major points of interest to your readers. Separate all the detailed analysis from the bottom-

line conclusions. Your clients are more concerned with the implications and meaning of the details than they are with the details themselves.

■ **EMPHASIZE THE VALUE** of your services. If you saved the client money, point it out. If you finished the job early, mention it. Don't assume that your virtues are self-evident.

■ **FOLLOW THE GOLDEN RULE** of writing: Write to others as you would like others to write to you. Your ability to communicate clearly may be the value-added service that could help your practice soar.

ELIZABETH DANZIGER is the president of WORK TALK, a Los Angeles-based company offering writing training and consulting services to financial professionals. She is the author of three books and numerous magazine articles.

PRACTICE MANAGEMENT

This report is provided for Motel Management Group."

■ **Don't repeat yourself.** See if you have used the same word or phrase several times or have repeated the same idea.

For example: "Although our analyses are based on available information, such analyses are based on assumptions about future developments in the economy and local real estate markets."

"Analyses" and "are based on" are used twice. How about: "We base our analyses on available information and on assumptions about future developments in the economy and local real estate markets."

4 INCLUDE AN OVERVIEW IN EVERY DOCUMENT

Yes, accounting is a detail-oriented business, and you must do your tax research, write your audit reports and analyze financial transactions. You must certainly document the fact that you have done all these tasks. But how much of that detail do your clients need to have up front? Do they really want to read it, or do they just want to know that it's there?

Your readers are probably more concerned with the implications and meaning of the details than with the details themselves. That's why it's best to give the bottom line at the beginning. Here's how:

■ **Highlight the major points of interest to your reader.** Put yourself in your clients' shoes and ask yourself which fact or implication would be most important to you. List those facts in your overview in the order of their importance.

■ **Clearly separate the detailed analysis from the overview.** Use white space, subheads and separate sheets or appendices for sorting through the fine details. You will save your clients the trouble of poring through pages of analyses to find the conclusions they really want.

5 HIGHLIGHT THE VALUE OF WHAT YOU DO

You know that you provide value to your clients—you save them money on taxes, advise them on financial decisions and bolster their cash management. Your value is actual—in the



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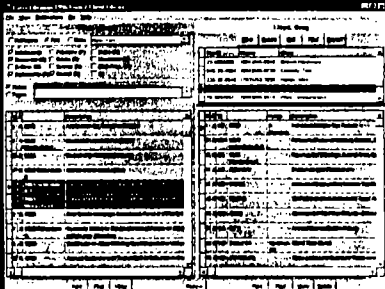
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PRACTICE MANAGEMENT

form of real money saved or earned. But it also must be perceived—that is, the value the client feels he or she received is just as important to your practice as the actual value. You may have helped a client save hundreds of thousands of dollars, but if it's not clear what you did to help, he or she could be seduced by a marketing ploy from one of your competitors. How do you let clients know how much you have done for them?

Don't count on your readers to put two and two together—after all, that's what they hired you for. If you finished the tax return early, then open your cover letter by writing, "We are pleased to inform you that your return is ready early." If you figured out a way to streamline cash management procedures, determine how much money you saved the client and write, "Correcting the problems we discovered during this audit will save the company \$XX per year."

■ **Put key information in the opening and the closing paragraphs of your document.** People pay the most attention to the beginning and the end of a document. Put your most vital information in these two strategic locations and it will maximize the impact on your client.

FOLLOW THE GOLDEN RULE OF WRITING

Think about the kind of writing you look forward to receiving. You probably do not like to read dull, convoluted sentences that you suspect are irrelevant to you. You probably dislike being forced to pore over pages of dry detail before you get to a specific conclusion. Follow the golden rule of writing: Write to others as you would like others to write to you. Let your readers move right along. Begin with an overview that tells them the bottom line and how it relates to them. Use strong verbs and the active voice to tell your story. Write short, straightforward sentences that get to the point. And always bear in mind the aspects of your data that matter most to your client. In today's business environment, your ability to communicate clearly with your clients could be the value-added service that will help your practice soar. ■

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