

# Developing a Handout to Help Accounting Students Minimize Written Legal Jargon

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## Abstract

This paper details the development of a class handout bringing lawyers' and linguists' expertise on reducing legal jargon to accounting students. General advice about avoiding legal jargon is plentiful, but learning aids to help accounting students spot and reduce it are sparse. Specialized writing textbooks for accounting students, general business writing textbooks, and Internet-based writing advice for accountants offer little concrete guidance. Lawyers and linguists, on the other hand, offer excellent guidance but are sources accounting students are unlikely to encounter in their writing classes or seek on their own. The handout covers four jargon categories student writers should avoid: Outdated Legal Terms, Compound Legal Synonyms, Technical Legal Terms, and Foreign Legal Terms. Within each category tables show paired examples of legal jargon and non-jargon alternatives. The handout is also a mechanism through which hyperlinks to additional examples of legal jargon and alternatives can be provided to accounting student users.

## Introduction

The class handout underlying this note (and appearing in the Appendix) began as an idea during an after-class discussion with an accounting student in a business communication class. The student did not understand why a word like *aforementioned* had been tagged with an "avoid legal jargon" notation on his returned report.

*Aforementioned* may not have been the precise term at the center of this discussion; memories fade. But the term at issue was definitely a lengthy, stilted, archaic, compound, single word legalism (like *aforementioned*) and was almost certainly on those legal terms to be avoided in clear business writing because they are "annoying jargon . . . that give legal writing its musty smell [including] . . . above-mentioned, aforementioned, foregoing, henceforth, hereafter [sic], hereby, herewith, thereafter, thereof, therewith, whatsoever, whereat, wherein, [and] whereof" (The Plain Language Action and Information Network, 2004, Legal language section, para. 1 and following table).

While the precise word that inspired a class handout on legal jargon is in doubt, that the student who made the comment was an accounting student is a certainty. The course where the comment originated was a business school course called "Communication for Accountants;" and that course is restricted to accounting majors.

The students in Communication for Accountants enter the class with some business writing background. They must have completed a sophomore level business writing-intensive class. Additionally, before the students in Communication for Accountants begin drafting their assignments (memos and reports), they read about and discuss the principles of clear business writing (including avoiding legal jargon).

The post-assignment-submission discussion with the student who had not recognized a term like *aforementioned* as one to be avoided raised the possibility that the current approaches class instruction on avoiding legal jargon in writing for accounting were falling short. Apparently, for accounting students, even those with prior business writing instruction, merely noticing what constitutes legal jargon, the first step to working around it, can be problematic. So, too, can be finding instructional resources to help students identify and avoid written legal jargon.

Existing print and internet sources that encourage accounting students and practitioners to avoid legal jargon are plentiful, but provide minimal concrete advice. Typically, they contain few specific examples of avoidable legal jargon and non-legal-jargon alternatives.

The conversation with the accounting student led to this line of thought: If a class resource, say a handout, that added these layers of specificity to already-existing instruction on identifying and minimizing written legal jargon were developed, perhaps it could help the students of Communication for Accountants identify and minimize legal jargon in their writing.

Fortunately, the discipline of legal linguistics, a collection of linguists and jurists interested in legal communication with an “emphasis on style, syntax and terminology” (Stanojević, 2011, p. 68) has already done much of the heavy lifting that would be required to bring avoidable legal jargon categories, examples, and alternatives into a class handout. Since the 1970s (at least in the United States) legal linguists have addressed how to draft clear, plain language documents like insurance policies, legal documents, and government regulations (Tie, 1997) including categories of legal jargon to be eschewed (Feng, 2012).

A handout, adapting legal linguistics’ work on identifying and reducing legal jargon, adapted to target budding accountants, might help accounting students spot and minimize legal jargon in their own writing. This paper traces the creation of such a handout—developed during the spring and summer of 2014 and to first be used in the classroom in fall, 2014.

### **Identifying and Reducing Legal Jargon Are Important Writing Skills for Accounting Students**

By the time college accounting students become entry-level accountants, they should be well on their way to being good business writers. The American Institute of Public Accountants (AICPA) Core Competencies include effective business writing as a skill “needed by all students entering the accounting profession, regardless of the career path they choose . . . or the specific accounting services they will perform” (American Institute of Certified Public Accountants [AICPA], 2013, Introduction, para. 1). “Individuals entering the accounting profession . . . should have the ability to(?) . . . produce examples of effective business writing” (American Institute of Certified Public Accountants [AICPA], 2010, p. 1).

That good writing skill is important for both accounting students and practitioners is borne out in the literature on teaching writing to accounting students. In positioning their teaching note on using peer review to help accounting students become better writers, Matherly and Burney (2009, p. 394) argued that effective writing is a particularly important “soft skill” for accountants because they spend substantial portions of their work time writing and often make first impressions via written correspondence. Among a sampling of open-ended responses regarding communication skills needed by entry-level accountants, gathered by Christensen and Rees from members of the American Institute of

Certified Public Accountants and the Institute of Management Accountants an Internal Audit Manager explained, " Our written report is our final product. If it is not written effectively, the quality of the rest of our work does not matter" (Christensen & Rees, 2002, p. 10) and a corporate officer/shareholder echoed "The reports that we write are the final product the client sees. If [clients] receive our bill and a poorly written report, no matter how much work has gone into the report, they will feel overcharged" (p. 11). In 2004, Christensen, Barnes, and Rees (p. 49, Table 1) presented writing well ("clearly, concisely, correctly, completely") as third among "Top-Ten Communication Skills Needed By Accounting Graduates."

One aspect of writing clearly for accountants is minimizing legal jargon. While avoiding legal jargon is an important tenet of business writing generally (Guffey, 2006, p. 151, Figure 4.6), it is particularly important for accounting professionals. In its *Plain English Handbook*, a style guide for writers, including accountants, who seek to "keep[] language clear for clients and other non-expert readers" (McKay & Rosa, 2000, p. 81), the U.S. Securities and Exchange Commission (SEC), instructed: "Ruthlessly eliminate jargon and legalese. Instead, use short, common words to get your points across. In those instances where there is no plain English alternative, explain what the term means when you first use it" (United States Securities and Exchange Commission, 1998, p. 30).

Recognizing and eliminating legal jargon in their writing is particularly important for accounting students because, once these students become practicing accountants, they will commonly be expected to think like lawyers but write in plain language.

Accounting, perhaps more than many other business specialties, is a quasi-legal profession. Accountants doing technical accounting research and writing projects must be capable of using legal precedent and logic to prepare and defend recommended solutions to accounting issues (May & May, 2015). According to an editorial by Kranacher (2007, p. 80), "CPAs are asked to exercise their professional judgment on a variety of issues and must be prepared to justify their decisions within a legal context," and "should be familiar with various statutes, including the Uniform Commercial Code, the Internal Revenue Code, and laws related to fraud."

Firch, Campbell, Lindsay & Garner (2010, p. 63) summed up the need for accountants to function within a legal environment when they noted that accountants need to be able "to apply ever more complex accounting standards in a legal environment that requires careful documentation of business and audit judgments."

Because accounting is a quasi-legal profession—full of standards, regulations, and laws—accounting students may encounter a myriad of legal terms during coursework and later be tempted to adopt those terms in their own writings. Similarly, some of today's accounting practitioners, having learned their writing craft before writing in plain language became popular, may write in legalese, so current generation accounting students may see legal jargon in work product where they intern or job shadow. Consequently, being able to take in legal information (read and listen to it) like a lawyer but put out information in plain language can be a difficult pair of goals for accounting students to meet.

The difficulty apparently does not stop once students enter the accounting profession. There, they will likely continue to read standards, regulations, laws and other documents containing legal jargon. The SEC's *Plain English Handbook* recognizes the continuing difficulty when it notes: "If you have been in the financial or legal industry for a while, it may be hard to spot jargon and legalese in your writing. Consider

asking someone outside the industry to check your work for incomprehensible words” (SEC, 1998, p. 30).

With regard to legal jargon in financial writing in particular, the SEC instructs that writers of corporate financial disclosure documents should “[a]void legal and highly technical business terminology” (Presentation of Information in Prospectuses, 1998, para. (b)(4)). Moreover, the SEC fully forbids legal jargon or highly technical business terms in the “organization, language, and design of the front and back cover pages, the summary, and the risk factors section” of corporate prospectuses filed with it (paras.(d)(1)-(2)). In the introduction to the *Plain English Handbook*, the (then) SEC Chairman aptly noted that “[b]ecause many investors are neither lawyers, accountants, nor investment bankers, we need to start writing disclosure documents in a language investors can understand: plain English” (Levitt, 1998, p. 3).

Outside the realm of financial disclosure document writing, the advice to accountants is identical to the SEC’s: Get rid of the legal jargon. For engagement letters (contracts for services written by accountants to clients) an accountant’s writing should avoid “legal jargon or ambiguous terms abbreviations or words only a CPA would understand” because the stilted, hard to understand language might turn the jury against the accountant’s side of the issue if the engagement contracted in the letter should wind up in litigation (Stimpson, 2006, p. 26). May and May, in the newly published tenth edition of *Effective Writing: A Handbook for Accountants* (2015) reiterate that accountants should avoid jargon that readers will find hard to understand in all of their writing (and should define their terms when avoidance is not possible).

### **Archaic, Redundant, Purely Technical, and Foreign Legal Terms Are the Culprits**

Jargon in business communication generally is “technical or specialized terms within a field.” (Guffey, 2006, p. 151) or “specialized terminology that only experts in a given field are likely to know” (Hirsch, Anderson & Gabriel, 1999, p. 48). The subspecies, legal jargon, can be viewed as expressions found in the law that deviate in important ways from ordinary language (Tiersma, 2012).

Notions of *terms*, *terminology*, and *expressions* imply that legal jargon resides at the word and phrase level of writing. Feng (2012) identified three levels of legal writing style: graphological, lexical, and syntactic. These levels equate roughly to the character level (e.g., use of special fonts or special capitalization practices in legal writing); the word and phrase level (e.g. the use of archaic or foreign words and phrases in legal writing); and the sentence level (e.g., use of long and complex sentences in legal writing). Legal jargon to be avoided in accountants’ writing would fall within the second of these levels—words and phrases from the law that deviate in important ways from the words and phrases of ordinary or plain language.

The legal jargon that accounting students should be trained to avoid in their writing is an aspect of what some observers call *legalese*, a bygone style that gives writing a hyper-formal tone and produces written messages that lack clarity. Legalese obfuscates. Legal *jargon* can be viewed as a subset of words and phrases within legalese. Tiersma (2012, p. 22), for instance, has pointed out that:

[A]lthough all legal texts have officially been [English rather than French] vernacular since 1731, the law is actually expressed in a type of English, often called legalese, that deviates in some important ways from ordinary language. Lawyers

continue to hide the law, they suggest, but in place of Law French they now use obscure and convoluted English.

Legalese has also been cast as:

[P]ettifog: the foreign and formulaic way many lawyers write. Legalese drowns the reader and hides gaps in analysis. Legalese is lawyers' dull and turgid jargon. It makes lawyers the butt of jokes. It's a pseudo symbol of prestige lawyers use to indulge their egos, dominate others, and distance themselves from their lay readership. Legalese leads to interpretations that stray from the author's intended meaning: Legalese masks meaning. Legalese favors form over content: It forces readers to dig for content. Legalese alienates. Legalese is lazy. Although the best writing is planned, formal speech, legalese deviates from how people speak: Legalese is obscure and wordy. (Lebovits, 2008, p. 64 (footnote references removed)).

In the arena of message-obscuring legal jargon, legal linguists have been at work for decades on what kinds of "complex, technical, foreign, redundant, rare, or jargon words and expressions" should be avoided when writing clear messages and how to avoid them (Stanojević, 2011, p. 69).

Legal linguistics, itself, (see, generally, Mattila, 2013, pp. 5-21, *Legal Linguistics as a Discipline*) is a collection of linguists and lawyers who study legal communication. "In all schools undertaking research into legal language, lawyers as well as linguists are to be found. Researchers often possess dual training, or a study is carried out in close cooperation between lawyers and linguists" (Mattila, 2013, p. 9).

Although this discipline is not always called "legal linguistics," sometimes going by terms like "forensic linguistics" and "language and the law," its members study and write about "the development, characteristics, and usage of legal language" (Mattila, 2013, p. 11). Scholars who work in the English legal linguistics branch of this discipline have put forth some very concrete categories and examples of legal jargon and posited some alternatives to it—all of which might be helpful to an accounting student studying business writing at a U.S. university. The rub is that legal linguistics' advice on written legal jargon seems to be targeted to scholarly legal linguists and practicing lawyers, judges, and legislators and resides in an enclave where accounting students (and their writing instructors) are unlikely to discover it.

Just what is the advice of legal linguists concerning shunning legal jargon in favor of plainer language? In addressing the classes of legal jargon that should be minimized or avoided when a writer is striving to write clearly, authors have put forth what appear to be four main categories: Outdated Terms, Compound Synonyms, Technical Terms and Foreign Terms. Table 1 summarizes these categories.

**Table 1: Legal Jargon Categories**

	Category 1		Category 2		Category 3		Category 4	
	Outdated Legal Terms		Compound Legal Synonyms		Technical Legal Terms		Foreign Legal Terms	
Source	Name of Category	Examples	Name of Category	Examples	Name of Category	Examples	Name of Category	Examples
Feng, 2012 (pp. 31-33)	Archaisms	<i>aforesaid, said and such</i> (as adjectives)			Technical Terms	<i>demurrer, fee simple</i>	Loan Words from Latin and French	<i>affidavit, bona fide</i>
LeClercq, 2004 (pp. 48-50)	Archaic Legalisms	<i>aforesaid, said, whilst</i>	Coupled Synonyms	<i>due and payable, force and effect</i>	Terms of Art	<i>garnish-ment</i>		
Stanojević, 2011 (pp. 69-72)	Archaisms	<i>hereinafter, pursuant to</i>	Synonymy	<i>able and willing; cancel, annual and set aside</i>	Technical Terms	<i>bailment, corporate veil</i>	Foreign Words	<i>caveat emptor, pro se</i>
Stark, 1999 (p. 25)	Ancient Verbiage	<i>heretofore, said document</i>					Latin	<i>habeas corpus, res judicata</i>
Alcaarez Varó & Hughes, 2002 (pp. 5-14)	Archaic Adverbs and Prepositional Phrases	<i>hereinafter, pursuant to</i>	Redundancies ('Doublets' and 'Triplets')	<i>each and every, null and void</i>			Latinisms and Terms of French or Norman Origin	<i>bona fide error, res judicata</i>
Williams, 2004 (pp. 112-115)	Archaic or Rarely Used Words or Expressions	<i>hereinafter, arraign</i>					Foreign Words and Expressions (Especially Latin)	<i>ex parte, profits à prendre</i>

The table content draws from the six secondary legal linguistic sources, spanning the period 1999 (roughly the time of the *SEC Plain English Handbook's* publication) to 2012 (the near present). These sources are listed in the leftmost column. Four primary categories of avoidance-worthy legal jargon emerge from these sources. Although the particular names of the categories varied, the category naming and the supporting examples for each category were highly consistent across all six sources. For example, the most commonly presented category of avoidable legal jargon (Category 1) goes by: “archaisms,” “archaic legalisms,” “ancient verbiage,” “archaic adverbs and prepositional phrases,” and “archaic or rarely used words or expressions.” This consistency implies that, in legal linguistics, these four categories of avoidable jargon have been fairly well settled over the last couple of decades.

Some of the sources consulted in the construction of Table 1 presented more than four word-and-phrase-level jargon categories; some (as the table reflects) presented fewer. However, the four most commonly cited and clearest categories are the four reflected in the table.

Names like *archaisms* and *doublets and triplets* are, themselves, a bit archaic and stilted sounding. If adopted in a handout for accounting students, the terminology might not resonate with and be well remembered by those students. Therefore, Table 1 renames the four categories of jargon taken from the legal linguistics literature: “Outdated Legal Terms,” “Compound Legal Synonyms,” “Technical Legal Terms,” and “Foreign Legal Terms.” These labels appear across the top row of the table and will serve as the basic organizing categories for the class handout’s content.

### **A Handout Is A Good Way to Get Information about the Culprits From the Legal Linguistic Literature into the Classroom**

Cleaveland & Ernest (2004, p. 213), reviewing the literature on improving accounting student writing skills, reported that, experimental studies from the 1990s and 2000s indicate that a combination of teaching aids such as “writing guidelines, in-class lectures, consultation with writing experts, and detailed feedback on written submissions” significantly improve accounting students’ writing. Handouts have been successfully used to help accounting students with their writing in the past (Matherly, & Burney, 2009, p. 396; Hirsch & Collins, 1988, p. 23). For academic years 2010-11 through 2013-14, the Communication for Accountants course employed most of these kinds of teaching aids, including handouts, in its overall instructional scheme, but did not include any detailed writing guideline handouts specifically targeting the legal jargon area. Thus, a handout on legal jargon could supplement the course readings and class discussion on clear writing in accounting. Students who are not fully aware or certain of what legal jargon is and what some of the alternatives to it are could access the handout to find out. Students who ask about legal jargon in or out of class could be directed to it, and students who are too shy to ask about legal jargon at all might still be able to avail themselves of it because a handout would be an always-available resource to them.

Communication for Accountants is a one credit hour class, so in-class time for discussion of a writing sub-issue, like legal jargon, is limited. A handout could supplement limited class discussion with instruction students could reference outside of class.

A counterpoint to spending time and resources to develop a class-specific handout on minimizing legal jargon, though, is this: If source materials accounting students can easily access and read outside of class to help them identify and ultimately eliminate legal jargon were already available, no need for a class-specific handout would exist. If the resources were already available, then assigning students to read the textbooks or to click hyperlinks that take them to the Internet sources that provide the explanations and examples of legal jargon (and alternatives to it) would be sufficient.

However, the existing out-of-class teaching aids that accounting students and, more importantly, their business writing instructors are likely to be familiar with are not very helpful in:

- defining what legal jargon is,
- laying out the categories of legal jargon a writer should be alert to,
- providing *concrete* examples of the words and phrases that fall within each of these categories, and
- giving advice (alternatives) about how to circumvent these kinds of jargon.

The seminal governmental writing style guide for finance and accounting writers, the *SEC Plain English Handbook*, is not of much help; writing textbooks and articles targeting accountants are not much

better, nor are general business writing texts and articles or most of the myriad of Internet source materials (particularly the ones accounting students and their instructors are likely to encounter).

In 1998, the SEC published a style manual for writers of public corporation disclosure documents, *A Plain English Handbook: How to Create Clear SEC Disclosure Documents*. While the primary target audience for the *Plain English Handbook* was writers who worked specifically on required filings with the SEC (e.g., prospectuses), it quickly became a guide to clear writing for writers whose work dealt with financial and accounting matters generally (McKay & Rosa, 2000). Anderson-Cruz and Vik (2009), for instance, listed the *Plain English Handbook* as one of two texts for a “4 unit communication course for upper division accounting students” (p. 2). (The other required reading appears to be Hirsch et. al’s *Communication for Accountants*—a writing text for accountants covered immediately below). “The SEC handbook remains an excellent resource on plain language writing,” says the PlainLanguage.gov website (Locke, 2004).

Though the SEC has been steadfastly against the use of legal jargon since the late ‘90s, the *Plain English Handbook* is of little help to writers in identifying what legal jargon is in concrete terms. Within its seventy-seven pages, the SEC’s *Handbook* uses the term *jargon* 12 times but never gives a concrete example. For instance, on page 28, the handbook states:

No one likes to read a sentence that’s two pages long. And yet, lengthy, information-packed sentences choke many prospectuses today. To complicate matters further, these sentences are filled with jargon and legalese. The longer and more complex a sentence, the harder it is for readers to understand any single portion of it.

The *Plain English Handbook* also uses the term *legalese* 13 times, with only four concrete examples embedded in the sidebar margin notes on 3 of 8 pages of “before” and “after” examples of prospectuses (pp. 69-77). Labeled as *legalese* are:

- “set forth” (p. 72),<sup>1</sup>
- “when, as and if delivered” (p. 72),<sup>2</sup>
- “pursuant to the terms and conditions set forth” (pp. 74-75),<sup>3</sup> and
- “effected largely pursuant to transactions” (pp. 74-75).

But the handbook provides no rationale for why these phrases *are* legalese and no discussion of how to identify other categorically similar *legalese*.

Textbooks and articles on writing for accountants are also fairly sparse and abstract. Hirsch, Anderson and Gabriel (1999, p. 48) offer only this relatively general advice on jargon: “If you need to use [jargon], then you will want to define and explain any and all terms that may be foreign to your audience.” Fifteen years later, the most recently published of the texts on writing for accountants carries on with this traditional, but not particularly concrete, advice: “Use jargon only when your readers understand it. Define technical terms when necessary” (May & May, 2015, pp. 66-67).

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<sup>1</sup> “Set forth” would be an outdated legal term in the handout’s classification scheme.

<sup>2</sup> “When, as and if delivered” would be compound legal synonyms in the handout’s classification scheme.

<sup>3</sup> “Pursuant to” would be an outdated legal term in the handout’s classification scheme.

General business writing texts, while providing advice that is helpful, often do not offer much depth of explanation. *Business Communication: Process and Product* (5th ed.), for instance, limits its advice to when to use or avoid jargon generally: “Use specialized language only when the audience [including any secondary audience(s)] will understand it,” (Guffey, 2006, p. 151). *Business and Administrative Communication* (7th ed.), while providing some coverage of legal jargon to avoid in a table, offers little in the way of explanation about what categories of legal jargon a writer should look for (Locker, 2006, p. 98 [figure 4.6]). An excerpted version of *Business and Administrative Communication* appears in Table 2.

**Table 2: Locker Figure 4.6 (Excerpted)**

Instead of <sup>4</sup>	Use	Because
Forward same to this office.	Return it to this office.	Omit legal jargon.
Hereto, herewith	Omit	Omit legal jargon.
Said order	Your order	Omit legal jargon.

Print and Internet commentators on clear writing for accountants generally follow the SEC’s “eliminate legal jargon” stance but, like the other sources of information accounting students and their writing instructors would be prone to turn to, provide little in the way of concrete categories or examples of jargon (see, e.g., Ameen & Bruns, 2010, p. 2; Boese, 2013; Chiurri & Varaksina, 2006; Stimpson, 2006, p. 26). In one Internet blog, entitled “Effective Writing and Communicating Skills in Accounting,” (Boese, 2013) the entire advice on legal jargon is a run-in heading and two sentences: “No legal jargon. In practice, the SEC likes the minimized legal terms and technical terms on reports. Simple everyday language is the best.”

Observing that information sources that accounting students are likely to access or be directed to by instructors is no indictment of the writing advice that has come from the SEC handbook or from other textbook, article, and website sources. The advice in these sources is sound, puts accounting students on notice that they should strive to minimize legal jargon in their writing, and, in some cases, suggests ways to jettison the jargon; advice from these sources does give students a very tangible way to identify legal jargon and eliminate it. However, the advice is just not particularly concrete..

While the conventional writing advice sources to which accounting students may turn will not go very far toward helping them identify and minimize legal jargon, advice in a place that accounting student writers and their mentors are not likely to consider will. The legal linguistics literature is that place. Although legal linguistics is not a discipline that accounting students (or their writing instructors) might discover easily or (because of its technicality) use, it is a discipline whose work on identifying and reducing legal jargon can help if brought into the writing for accounting classroom. The thesis of this teaching note is that this sort of knowledge-bridging transfer can be accomplished through a class handout that expresses the kinds of avoidable legal jargon legal linguists have discovered and its alternatives in a handout targeted at accounting students.

**The Handout Developed Consists Primarily Of Avoidable Legal Jargon Categories Supported By Tables of Paired Contrasting Examples**

A version of the handout bringing the legal linguistic jargon-to-avoid categories into the Communication for Accountants course appears in the Appendix. This note section recounts the handout’s key features,

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<sup>4</sup> “Same,” “hereto,” “herewith,” and “said” would be outdated legal terms in the handout’s classification scheme.

including its four-part legal jargon classification scheme or taxonomy, its use of contrasting example tables and its anticipated use of hyperlinks.

After a brief, orienting introduction to the concept of minimizing legal jargon in writing, the four categories of legal jargon derived from legal linguists provide the handout's organizing scheme. These categories are captured in Table 1 (above). Each category is described briefly here.

### **Outdated Legal Terms**

Outdated legal terms are archaic, ancient, or rarely used legal words and phrases whose meanings have obscured over time (Stanojević, 2011; Williams, 2004). One commonly cited subcategory consists of adverbial and adjectival expressions containing antiquated compound words like: *aforesaid* (Feng, 2012; LeClercq, 2004), *hereinafter* (Alcaez Varó & Hughes; 2002; Stanojević, 2011; Williams, 2004), *heretofore* (Stark, 1999), and *forthwith* (Bowers, 2013). These are termed "long, ancient compound words" in the handout (Appendix). A second noteworthy subcategory includes antiquated words and phrases like: *whilst* (LeClercq, 2004), *in accordance with* and *pursuant to* (Bowers, 2013), *said document* (with "said" used as an adjective) (Feng, 2012; Stark 1999), and *you are requested* and *your attention is drawn* (Bower, 2013).

The greatest number of examples (and non-legal-jargon alternatives) in the legal linguistics literature reside in this category, and these antiquated words and phrases seemingly turn up frequently in the writing of Communication for Accountant students; consequently, the handout advises students to look for outdated legal terms first when they review their writing.

### **Compound Legal Synonyms**

Avoidable legal jargon also includes a substantial number of phrases comprising compound synonyms or near synonyms (usually appearing in pairs or triplets) that are redundant expressions and, when adopted in accountants' writings, create unnecessary verbosity. Some writers credit these redundancies in legal writing to lawyerly fastidiousness—lawyers not wanting to leave any verbal misunderstandings or loopholes, therefore, including multiple similar words or expressions in a series (Alcaez Varó & Hughes, 2002). Others trace the introduction of compound legal synonyms to legal writers including synonyms of different language origins (say a French-origin term paired with a Latin-origin synonym) as a precaution in case the nuanced meanings of all the combined terms are not identical (Stanojević, 2011).

Regardless of the rationale behind these compound legal synonyms, in writing that strives to use plain language the redundancy they bring is clutter. The advice about compound legal synonyms in the class handout is: rather than adopt them, select a single term. Often one of the terms in the compound expression (the more or most modern or everyday term in the series) will suffice.

Examples of compound legal synonyms include: *first and foremost* and *transfer and assign* (Bowers, 2013), *due and payable* and *force and effect* (LeClercq, 2004), *able and willing* and *cancel, annual and set aside* (Stanojević, 2011), and *each and every* and *null and void* (Alcaez Varó & Hughes, 2002).

## Technical Legal Terms

Alcaez Varó & Hughes (2002, pp. 16-22) have identified three levels of technical legal terms (sometimes called “terms of art”): purely technical terms, semi-technical or mixed terms, and everyday vocabulary frequently found in legal texts. Of these three categories, the first two are important to accounting student writers striving to reduce legal jargon.

Purely technical terms are words and phrases meaningful only within the legal profession. Examples are terms like: *depo* (for *deposition*) or *punies* (for *punitive damages*) (Stanojević, 2011), *fee simple* (Feng, 2012), and *without prejudice* (Bowers, 2013). The class handout advice to the accounting student writer for these highly specialized terms is to find and use an everyday equivalent term in place of the jargon. For example, “The case was dismissed but could be refiled” would be a non-jargon alternative to “The case was dismissed without prejudice.”

Semi-technical terms are a little trickier to handle, as they are terms which have differing legal and everyday meanings. An example of a semi-technical term is *issue* which, in the lay sense can mean “area of consideration” but in the legal sense can mean “offspring” (Alcaez Varó & Hughes, 2002, p. 18). Writers in accounting may have trouble with semi-technical terms in their accounting research and, at first, be unclear as to which meaning (legal or everyday) is being connoted. For semi-technical terms, the handout advises checking the meaning of the term carefully. If the term is being used in a legal sense, the student should convert it to an everyday equivalent; if the term is being used in its everyday sense, it need not be eliminated.

One additional special sub-area of technical terminology that accounting writers are likely to wrestle with, and worthy of note on the handout, is the area of technical terms expressing legal relationships (e.g., *vendor* and *vendee*, *drawer* and *drawee*, and *plaintiff* and *defendant*). Frequently, these relational names can be identified because they terminate in an “or” or “ee” syllable (e.g. *licensor/licensee*). In the handout, students are advised that they should consider their target audience carefully when deciding whether to use technical legal relationship names in their writing.

Because accounting is a quasi-legal profession, some of its writers’ audiences will be very familiar with the names of some of these legal relationships. In these cases, using the relational names may be acceptable (still a little stiff and “jargony” sounding, but clear to the reader). For example fellow accountants or clients may be familiar with legal financial relationship names (*creditor/debtor*, *drawer/drawee*, *licensor/licensee*, or *vendor/vendee*). For legal relationships likely to be foreign to the reading audience (*plaintiff/defendant*, *assignor/assignee*, *appellant/appellee*) accounting writers should substitute the entities names (*ABC Bank/Jane Doe*).

## Foreign Legal Terms

Legal English contains a substantial number of foreign words and phrase, primarily Latin and French (Stanojević, 2011; Williams, 2004). Examples are: *bona fide* (Feng, 2012), *pro se* (Stanojević, 2011), *res judicata* (Alcaez Varó & Hughes, 2002; Stark, 1999), and *profits à prendre* (Williams, 2004).

The handout’s advice to writers is to use the everyday English equivalent rather than the foreign legal expression.

## Contrasting Examples

One of the key visual techniques long used to teach word and phrase level improvement to business writers is the table of paired contrasting examples. The “Instead of:” and “Use:” columns of Table 2 (Locker’s excerpted Figure 4.6, above) are an instance of this kind of presentation. Contrasting examples are also frequently used to present legal jargon and alternatives to it in the legal linguistic literature (Stanojević, 2011).

The handout for accounting students follows this technique and contains tables of contrasting pairs that illustrate legal jargon and a non-jargon way to communicate the same idea. By way of concrete example, the first two rows of the first such table in the handout appear below in Table 3:

**Table 3: Initial Portion Of a Contrasting Pairs Table From the Handout**

Instead Of:	Consider Using:
albeit	although, though, while, as, notwithstanding

## Hyperlinks To Additional Contrasting Examples

The potential sets of contrasting examples of legal jargon and alternatives that could be presented to accounting students through the class handout are innumerable. To avoid overloading the students with information, the contrasting pair tables were kept relatively short.

But hyperlinking from within the handout can allow students instantaneously to expand the examples they expose themselves to. While the handout appearing in the Appendix can be printed for the instructor or the students who use it, it will most likely reside as an electronic document on the Communication for Accountants’ courseware website (currently an OnCourse site, but within two years, a Canvas LMS site). Electronic version handout users can choose to click the hyperlink near the end of each of the four major sections of the handout and be taken to additional examples of legal jargon and alternatives for that category.

Presently, three of the four links (the links for outdated terms, compound synonyms, and technical terms) will take students to another within-course web document. Linked within-course documents take the form of larger contrasting example tables (more examples of jargon and alternatives) than the tables appearing in the handout proper. The foreign terms link presently leads to an out-of-course internet site that contains such a good set of foreign terms and lay definitions that its use is preferable (<http://gavel-publications.com/dictionary.php>).

One of the advantages of hyperlinking is that students may expose themselves to many more examples than a handout should judiciously provide. The linked information also gives the handout some flexibility. New terms that emerge as important during class discussions can be added to the hyperlinked lists rather than used to change the core document with which students may already be familiar. Additionally, as students or the instructor discover new helpful non-course websites out on the Internet, the content of those new sources can be integrated with the handout proper by the addition of a hyperlink.

## The Handout Is a Work In Progress

The prime criterion for developing a class writing handout is getting the handout completed; students cannot use instructional materials that are still on the drawing board. The first completed version of a handout, however, usually still has some room for improvement.

A good handout should be as short as is feasible. The minimizing legal jargon handout whose development is recounted here is longer than envisioned in initial planning. Although four main categories of jargon is a manageable number, explaining those categories presently takes up four single-spaced pages. The number of categories discussed in the handout probably should not be reduced, but, over time, but the number of examples might be reduced to if classroom experience using the handout shows some of the current handout examples are not important or helpful to the accounting student users.

Finding ways to shorten the handout without weakening it is important because students may choose not to read class materials that look like a lot of work. If the handout's content could be reduced to fewer than five pages, it might be more palatable to its target audience.

A good handout should be visually pleasing. While the current version does employ a modicum of visual variety (an introductory bullet list, a boxed paragraph previewing its organization, tabular presentation of the jargon and alternative pairs), it is fairly devoid of font variety, attention-getting graphics, and color beyond black. Some of these elements of visual variety could be built into future versions.

The current version of the handout is based on the intersection of what legal linguists say is avoidable legal jargon and an instructor's perception of what subset of information is relevant to the writing of accountants. Empirical observation of Communication for Accountants' students' writing after the handout is put in place in the Fall Term, 2014 could suggest areas in which the handout might be revised. For example, noting and keeping track of the particular legal jargon words and phrases that appear (post handout) in accounting student writing could suggest revisions to the particular examples used in the handout's contrasting pair examples. If the most common words and phrases from class writing were not already in the contrasting example tables in the handout proper, they could be placed there, replacing less commonly occurring examples which could be moved to hyperlinked lists.

As a first step in bridging a knowledge gap between legal linguists and the writing instruction of fledgling accountings, the handout does its job. It fills the gap. To do its job more efficiently—a key consideration because of its use in a one-hour college class where students have very limited time to learn—it will need some re-crafting and polishing.

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## Appendix The Handout

### Communication for Accountants Minimizing Legal Jargon in Your Writing

“Keeping language clear for clients and other non-expert readers is so important . . . that the SEC issued guidelines in 1998 to help keep disclosure documents, such as form 10K filings simple.”<sup>5</sup> These guidelines, contained in the SEC’s *Plain English Handbook*, include ruthlessly eliminating jargon and legalese.<sup>6</sup> This handout is designed to help you do what the SEC (and other commentators on writing in accounting) recommend: *identify and eliminate legal jargon in your writing*.

You should be on the lookout for four main types of legal jargon, covered in this handout, in your writing:

- ***Outdated Legal Terms,***
- ***Compound Legal Synonyms,***
- ***Technical Legal Terms, and***
- ***Foreign Legal Terms.***

These categories are organized in a rough order of importance. Working first on ridding your writing of outdated legal words and phrases will probably give you the greatest initial benefit in writing clarity; these terms sometimes litter business writing. Compound legal synonyms are primarily redundancies, much like the other redundancies we work on eliminating in this class. You should consider tackling them second (or first if you have already conquered the outdated legal terms aspect). Foreign and technical terms, you should generally work on last. You may need to understand these aspects of legal jargon more as a reader of laws, regulations, and legal style accounting documents than as a writer, but you should still strive to avoid overly technical and foreign legal terms when you write.

#### Outdated Legal Terms

Outdated legal terminology comes in two primary forms: long, ancient compound words (usually adverbs and adjectives) and other not as old, but still rather musty words and phrases.

##### Long, Ancient Compound Words

Many of these long modifiers, which hail from perhaps as far back as fourteenth century Old English, are rarely used in everyday speech (or anywhere else outside of the legal jargon realm) today, and are usually *formed from shorter words that have been butted together* (compound words without a separating space or hyphen between the component words). Examples of these words that you will encounter, but should avoid, in your writing include:  *aforementioned, undersigned, and hereafter*. The table here shows you these and other common examples of long, ancient compound words and their alternatives.

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<sup>5</sup> McKay, M., & Rosa, E. (2000). *The accountant's guide to professional communication: Writing and speaking the language of business*, p. 81.

<sup>6</sup> U.S. Securities and Exchange Commission. (1998). *A plain English handbook: How to create clear SEC disclosure documents*, p. 30.

<b>Instead Of:</b>	<b>Consider Using:</b>
albeit	although, though, while, as, notwithstanding
forthwith	immediately, as soon as possible, by
henceforth	from now on, from this time forward
moreover	what's more
nonetheless	still, besides, even so
notwithstanding	despite, in spite of, still, however, even though, yet, but
the undersigned	I
thereafter	after, afterwards, later, after that
thereupon	Immediately, shortly
whereas	because, although, while
whereby	by which, by means of which, through which, in accordance with which, with the help of which, how, by which, as a result of which

### Other Musty Legal Words and Phrases

Additionally, a substantial number of other extremely aged and worn out words and phrases from legal writing still appear in business documents generally and documents written by accountants in particular. If you have interned or job shadowed a practicing accountant who learned to write when outdated legal jargon was still in vogue, you may have seen some of these musty words and phrases in the workplace. Your mission, by the time you leave college, is to recognize and avoid the old fashioned legal tone in your writing.

Here are some examples of old school legal jargon and some alternatives:

<b>Instead Of:</b>	<b>Consider Using:</b>	<b>Instead Of:</b>	<b>Consider Using:</b>
as per our telephone conversation of this date	as we discussed this afternoon	as to whether	whether
at your earliest convenience	as soon as you can	attached please find	attached is, I have attached
by means of	by, with	deem [and consider]	believe, consider, think, find, conclude, means, includes, judged to be
duly authorized	authorized	for the reason that	because, since, for, to
I am of the opinion that	I think, I believe	I might add	(omit)
I should appreciate your advising me	Please tell me	I should further point out	in addition, additionally
I would add	(omit)	I would argue that/like to point out	(omit)
I would ask that you	Please	in a timely manner	on time, promptly, timely
in accordance with	by, under, following	in compliance with your request	as you asked
in lieu of	instead of, in place of	it appears	seems
it has been determined that	(omit)	it is	(omit)

Instead Of:	Consider Using:	Instead Of:	Consider Using:
it is respectfully suggested that	(omit)	it is submitted that	(omit)
it might be said that	(omit)	it should be noted that	(omit)
it would appear that	(omit)	per	by, from
pursuant to	by, following, under, in response to, in carrying out, as required by	said	the, that
said document	the document	such	this kind of
the same	it, them	upon written request	when you ask in writing
with certain knowledge	knowing	with reference to	about, for, concerning
with regard to	about, for, on	with respect to	on, about, for, concerning
you are requested	please	your attention is drawn	please see, please note

A more extensive list of outdated legal terms is at the other end of this link:

<https://oncourse.iu.edu/access/content/user/dbrimm/Legal%20Jargon/Outdated%20Legal%20Terms.docx>.

### Compound Legal Synonyms

Compound legal synonyms are usually two- or three-word series (usually connected by *and* or *or*) made up of words that repeat the same concept. These expressions crept into the English-written law when drafters of legal documents were unsure whether, say, the French-origin word or the Latin-origin word would be better understood by the reader, so they used both.

Common examples of compound legal synonyms you may encounter in accountants' writing include: *able and willing, annul and set aside, due and payable, full and complete, first and foremost, save and except, truth and veracity, whether or [whether] not*. Usually you can eliminate this brand of jargon by choosing one (the more common one) of the items in the series and using it alone (e.g., *due* in place of *due and payable*).

The table here shows you these and other common examples of compound legalisms and their alternatives.

Instead Of:	Consider Using:	Instead Of:	Consider Using:
able and willing	able	absolute and unfettered discretion	may
alter and change	alter, change	due and payable	payable, due
each and every	(omit), each, every	fair and equitable	fair
first and foremost	first	for and in consideration of	for
full and complete	complete	if and when	if, when
modified or changed	changed	save and except	except
sole and exclusive	sole, exclusive	type and kind	type, kind
whether or not	whether	void and of no effect	void

Further examples of compound synonyms (and alternatives to them) are at the other end of this link: <https://oncourse.iu.edu/access/content/user/dbrimm/Legal%20Jargon/Compound%20Legal%20Synonyms.docx>.

### Technical Legal Terms

Technical legal terms, sometimes called legal “terms of art,” are, at base, the specialized shorthand that lawmakers, lawyers, and judges use to communicate with each other. This category of legal jargon unpacks into two subcategories that you should be concerned with: terms generally known only to those in the legal profession and terms known both to those in the legal profession and laypeople but with different meanings in each realm.

In your writing, you should avoid the jargon (and use everyday terms) for the legal shorthand of legal professionals. Examples of this brand of jargon include technical terms like *abatement*, *bailment*, *fee simple*, *forbear*, and *laches*. (If you encounter these kinds of terms in your research and reading, you should look up their meaning and then create an ordinary equivalent term for your writing.)

For terms that have both a legal and a more everyday meaning (for example, *issue* [the legal meaning is *offspring*; the lay meaning is *area of dispute*] or *consideration* [legal meaning, *value exchanged*; lay meaning, *thought*]), you should use an everyday equivalent for the legal meaning but retain the term when it is used in the lay sense.

An area that may require particular attention for accountants is the naming of parties in legal relationships (e.g., *plaintiff* and *defendant*, *vendor* and *vendee*, *drawer* and *drawee*). Often, but not always, these relational names end in “or” and “ee” (e.g. *licensor/licensee*). In writing for accounting, you may use the legalistic relational names when your audience is familiar with the relationship(s) named. For fellow accountant readers, financial relationship names with which the readers may be familiar (*creditor/debtor*, *drawer/drawee*, *vendor/vendee*) may be acceptable, but for legal relationships more foreign to the reading audience (*plaintiff/defendant*, *assignor/assignee*, *appellant/appellee*) you should substitute the entities names (*ABC Bank/Jane Doe*).

The table here shows you common examples of technical legal terms and their alternatives. (Note that where legal and lay definitions differ, the legal definition is presented in this table and in the linked extension.)

Instead Of:	Consider Using:	Instead Of:	Consider Using:
agency	the process of acting for [someone else]	abatement	elimination
alienate	transfer, convey	appellant/appellee	[use the entity’s name]
assignor/assignee	[use the entity’s name]	bailment	holding another’s property
bailor/bailee	[use the entity’s name]	consideration	value exchanged under a contract
construction	process to determine the meaning of an ambiguous provision in a communication	creditor/debtor	[use the entity’s name]

Instead Of:	Consider Using:	Instead Of:	Consider Using:
deemed	considered as	devise	rent, death, lease, convey
drawer/drawee	[use the entity's name]	execution	signing, signature, completion
forswear	swear falsely, commit perjury	grantor/grantee	[use the entity's name]
guarantor	person [or entity] guaranteeing something	instrument	document
laches	unfair delay	lessor/lessee	[use the entity's name]
licensor/licensee	[use the entity's name]	mortgagor/mortgagee	[use the entity's name]
petitioner/respondent	[use the entity's name]	plaintiff/defendant	[use the entity's name]
promisor/promisee	[use the entity's name]	tender	submit, offer
tort	civil wrong	vendor/vendee	[use the entity's name]

Additional technical terms and non-technical options are at:

<https://oncourse.iu.edu/access/content/user/dbrimm/Legal%20Jargon/Technical%20Legal%20Terms.docx>.

### Foreign Legal Terms

These terms come primarily from Latin and French. As a general matter, you should avoid the foreign expressions altogether (with the rare exception of a foreign term that has long been adopted in everyday English—*caveat emptor* might be an example, and, even then, the English translation may still be the better choice from a legal jargon tone perspective).

The table here shows you a handful common examples foreign legal terms and their alternatives/meanings.

Instead Of:	Consider Using:	Instead Of:	Consider Using:
<i>arguendo</i>	for argument's sake	<i>habeas corpus</i>	ordered into court
<i>infra</i>	below, further on	<i>res judicata</i>	matter already decided
<i>supra</i>	above, earlier	<i>vel non</i>	or not, or the lack of it
<i>amicus curiae</i>	friend of the court	<i>caveat</i>	warning
<i>caveat emptor</i>	buyer beware	<i>in propria persona</i>	acting for him/herself
<i>inter alia</i>	[omit], among other things	<i>obiter dictum</i>	judge's side opinion
<i>post hoc</i>	afterward, later	<i>pro se</i>	for him/herself
<i>proviso</i>	condition	<i>versus</i>	against

A much more complete list is at the other end of this link: <http://gavel-publications.com/dictionary.php>.