In its "Information for CPA Candidates," the American Institute of Certified Public Accountants lists six characteristics of good writing:

<table>
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<th>Characteristic</th>
<th>Description</th>
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<td>Coherent organization</td>
<td>The arrangement of ideas in a smooth, logical flow, enabling the reader to follow the train of thought easily. This is best achieved in business by using short paragraphs and short sentences. Each paragraph develops one main idea, which is stated in the first sentence of the paragraph. The remaining sentences develop the thought.</td>
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<td>Conciseness</td>
<td>Using a minimum of words to convey a point without leaving out anything important.</td>
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<tr>
<td>Clarity</td>
<td>Careful choice of words, including technical terminology. Conciseness and standard English contribute to clarity.</td>
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<tr>
<td>Use of standard English</td>
<td>The adherence to rigorous rules of punctuation, spelling, capitalization, diction, and grammar.</td>
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<tr>
<td>Responsiveness to the purpose of the writing</td>
<td>Understanding the purpose of the writing and making everything contribute to that purpose.</td>
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<tr>
<td>Appropriateness for the reader</td>
<td>Taking into account the reader's background, knowledge of the subject, interests, and concerns.</td>
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Use of standard English

Students in previous semesters have had difficulty with the following items, which are listed here for your information:

A comma is not an adequate substitute for a period or semicolon. Avoid "comma splices," such as in "The repurchase of treasury stock reduces total capital, upon reissuance the capital is restored." Another example found in a student's paper is, "Legal capital remains the same after you have reacquired stock, this could be another reason for reporting treasury stock as an asset."

In the US, periods and commas always go inside quotation marks. Question marks, colons, and other forms of punctuation go outside the quote marks unless they are part of the quoted material. This rule is different in some other countries.

Do not confuse "affect" with "effect." As used in business, "affect" is a transitive verb: A stock split does not affect total stockholders' equity. In business writing, "effect" is usually a noun: A stock split does not have an effect on total stockholders' equity. Sometimes "effect" is a transitive verb, meaning to bring about: The FASB is planning to effect a change in the way companies report investments in derivative securities.

Know the subject of your sentence so that you can make the predicate agree. One student wrote, "Still others, such as Paton's Accounting Theory text, states that the best method is historical cost." Here the writer forgot that the subject was "others," which is plural. The predicate, "states," is singular. The correct predicate is "state."

Although people commonly say, "different than," it is at least somewhat more logical to say "different from." Strunk and White point out that one thing differs from another. Cecil Adams at chicagoreader.com says that people say "different than" out of the mistaken belief that different is a comparative adjective like better than or faster than. If you have trouble remembering this, just think...
how strange it sounds to use "than" with the word "differ," as in, "Accounting differs than marketing in many ways."

Another common error is to say, "try and," as in, "The FASB is going to try and improve accounting for stock options." The correct wording is "try to." If you have trouble remembering this, just think how strange it sounds to use "and" with the word, "trying," as in, "What are you trying and do?"

Some people have difficulty in distinguishing plural from possessive. One student wrote, "Reporting treasury stock as an asset leads to an overstatement of a company's assets." The correct word is the possessive, company's.

It's is possessive; it's is the contraction of "it is." It's a shame that the dog lost its bone.

In formal business writing, avoid incomplete sentences. One student wrote, "While another book was in favor of the par value method." Another student wrote, "The general consensus being that a company cannot own part of itself." Neither of these is a sentence. English teachers call them "sentence fragments."

The expression "due to" is overused. Usually, "because of" is better. "Due to" should be used only if "attributable to" could be substituted for it. For example, it is not good to say, "The FASB rescinded SFAS 19 due to lack of public acceptance."

Saying "the reason is because..." is redundant. Say, "the reason is that..." For example, the reason the FASB requires disclosure is that [not because] such items might affect users' decisions.

Avoid using "the reason being... ."

One of the principal topics we discuss in accounting is generally accepted accounting principles. An accountant, of all people, should be able to spell "principal," as in the principal balance of a note or the principal [main] reason for studying accounting. An accountant should also know when to use the word "principle" [concept or rule] as in accounting principle.

Unless a corporation has only one stockholder, you should write stockholders' equity, not stockholder's equity.

Some students have trouble with the words there, their, and they're; to, too, and two; and lead and led. Be aware of your limitations and get help on these if in doubt.

As a rule of thumb on hyphenation, a combination of words is hyphenated when used as an adjective describing a noun that follows. For instance, it is better to write "long-run benefit" than "long run benefit." Nevertheless, when the word combination is not used as an adjective, there should be no hyphen. For example, "Learning how to write well benefits a student in the long run." This rule is not absolute and is gradually falling into oblivion in favor of haphazard use of hyphens when the writer feels like putting them in.

Use a spell checker on all your writing, but remember that it will not replace proofreading because it won't reveal valid but misused words.
In business writing, it is usually more appropriate to say that someone "believes" or "believed" rather than "feels" or "felt." For example, suppose we write, "The FASB felt that disclosure of derivatives was inadequate." This makes the FASB's position into an emotional one rather than an intellectual one. The better usage is to say, "The FASB believed that disclosure of derivatives was inadequate." It's simpler and usually better to say "to" instead of "in order to."

A business or other organization is viewed as a singular entity; therefore, the pronoun used to represent it is "it" rather than "they." For example, when referring to a company, you would say, "It [rather than "they"] fulfilled its [rather than "their"] responsibilities under the contract."


Additional tongue-in-cheek tips on writing attributed to columnists William Safire, Ernest Tucker, and others. (See Humorous Grammar Rules for a similar collection that appeared on the Web much later.):

1. Remember to never split an infinitive.
2. The passive voice should never be used.
3. Do not put statements in the negative form.
4. Verbs has to agree with their subjects.
5. Proofread carefully to see if you any words out.
6. If you reread your work, you can find on rereading a great deal of repetition can be avoided by rereading and editing.
7. A writer must not shift your point of view.
8. And don't start a sentence with a conjunction.
9. (Remember, too, a preposition is a terrible word to end a sentence with.)
10. Don't overuse exclamation marks!!
11. Place pronouns as close as possible, especially in long sentences, such as those with ten or more words, to their antecedents.
12. Writing carefully, dangling participles must be avoided.
13. If any word is improper at the end of a sentence, a linking verb is.
14. Take the bull by the hand and avoid mixing metaphors; after all, there's no use beating your head against a dead horse.
15. Don't use a big word where a diminutive one will suffice.
16. Avoid trendy locutions that like sound flaky, you know what I mean?
17. Everyone should be careful to use a singular pronoun with singular nouns in their writing.
18. Always pick on the correct idiom.
19. The adverb always follows the verb.
20. About those sentence fragments.
21. Do not write run-on sentences you must punctuate correctly.
22. Do not use commas, which are not necessary.
23. Don't abbrev.
24. Last, but not least, avoid clichés like the plague; seek viable alternatives and best practices that add value.

Help on making speeches

Speech Tips