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Report writing

Franklin N. McClelland

Roy Stevens

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Report WRITING

We say very naturally, "Now I've got to write the audit report." Then many of us promptly forget we said "write," and we go and "prepare" the report. I submit that the accent should be on the "writing"—the fine art of communicating.

Why do so many of us have trouble writing a report?

Do we lack information? No!

Do we lack vocabulary? No!

Early in our accounting careers we may lack practice or training, but most of our trouble comes from trying to make a straight-forward task complicated.

The problem of writing is in knowing what to say and how to say it. Deciding what to say is like passing through a cafeteria line and selecting a few items to make a balanced meal. For writing the audit report we have available all the details in the working papers and other information gathered in our examination. How we make our selection has a material bearing on the effectiveness of the report. But before we start down our line of facts with our imaginary tray, there are three points to keep in mind.

First, we should put ourselves in the place of the reader. Remember he does not have all the information we have. Often the reader doesn't understand all the accounting terms we use.

Second, each report should be "tailor-made" for each client. In a recent lawsuit against an accountant, the plaintiff introduced as evidence of negligence the fact

that the audit reports for a number of years were "boiler-plate," with changes only in dates and amounts. There is also the classic case of another accountant who made the "necessary" changes in the preceding year's report and found that the treasurer, with whom he wrote he had reviewed the accounts receivable, had been dead for three years. These may be extreme cases, but they illustrate the point.

Third, we should eliminate unessential detail to give forcefulness to the report. This makes for conciseness, which never calls for eliminating things that are of value, but does require eliminating everything that isn't. This applies to financial statements, as well as to notes and commentary. More effective reporting will result if the reader does not have to find his way through trivia to arrive at the essentials. At the heart of the problem is deciding what points are to be covered and what details are to be ignored. Here is where judgement and resourcefulness are needed.

The remaining problem is selecting appropriate words and arranging them into clear, forceful sentences. And at this point many accountants turn from Dr. Jekylls into Mr. Hydes. A man will say, "Here is the schedule you need." But give him a pencil and he will write, "Following below is the schedule which is being presented pursuant to your requirements." He will say "after," "about," "before," "free," and then write "subsequent to," "approximately," "prior to," and "gratuitously."

Choosing the right word requires knowing what words mean. This is not always as easy as a story about former President Calvin Coolidge would lead us to believe. Mr. Coolidge was once asked, "Mr. President, do the people where you come from say a hen lays or lies?" The President replied, "The people where I come from, sir, lift her up to see."

A good report cannot be written in a hurry; so allow time to do the job right. Learn to review your writing critically. Let the report "cool off," then read it again and see that you have said everything that needs to be said in as few words as possible. Don't be satisfied too soon.

"Regardless of the intellectual powers we may possess, if we did not have the ability to communicate—to get ideas out of our heads into the heads of others—our salaries would abruptly stop," wrote Professor Calvin D. Linton, of George Washington University. "For all of us who work above the level of manual labor, communication skill is not one of the reasons we are hired; it is *the* reason."

FRANKLIN N. MCCLELLAND