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## Open door

Stephen Finney

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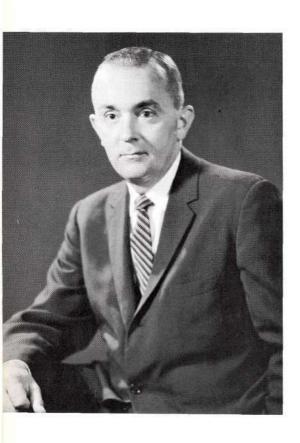


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STEPHEN I. FINNEY

STEPHEN FINNEY is a partner in the Chicago Office. He was born in Evanston and attended Amherst College, but his studies were interrupted by military service during World War II. He now has a Ph.B. and an M.B.A. from the University of Chicago, and has been with the firm since 1949. Mr. Finney lives in Northfield, Illinois, with his wife and four daughters.





TRB&S IS A YOUNG FIRM and a growing firm. As one of the younger partners, I have been asked to contribute whatever thoughts I might have which could help our people accelerate their growth within the firm. Each of the twenty-one partners who have preceded me as authors of The Open Door has demonstrated a rare ability, but none has mentioned that ability as being important to success in public accounting. I refer to the ability to write.

We may spend hundreds or thousands of hours doing an outstanding technical job for a client, yet the only tangible product we deliver to the client is a written report. There are few things as annoying to a supervisor, manager or partner as receiving a poorly written report draft covering what he knows to be an otherwise outstanding professional job. Too often, many hours must be spent in redrafting the report to bring it up to the professional standards of our firm.

As I have said, the ability to write well is a rare ability. Those fortunate enough to possess this ability will find that it will give them early recognition within the firm. Our newest juniors are asked to write memorandums covering the phases of audit work assigned to them, and these memorandums are read by those who supervise their work. Seniors are expected to draft internal control letters which are read and approved by a partner before being sent to a client. A memorandum or report on an inter-office engagement frequently constitutes the first opportunity for partners to get an impression of the abilities of staff men in other offices. The well written report is the frosting on the cake and it invariably leaves a good taste.

While all of us may not be gifted writers, we can all improve our writing. Effective writing, like any other well performed job, requires advance planning and careful execution. If we would all spend that extra five minutes to organize our thoughts and prepare an outline before starting to write, the quality of our reports would be greatly improved; and a careful review and editing of the finished product would add much of the missing polish.

The ability to write well cannot, of course, substitute for the other technical and personal qualifications essential for growth in our profession. A tasty frosting will not hide a cake which has failed to rise.

Stephen J. Finney