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Louis Goldberg

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Guest Editorial

ON WRITING FOR THE JOURNAL

Reading and assessing a large number of manuscripts, essays, papers and dissertations over a considerable number of years, I have formed a few notions of what I regard as their desirable and undesirable features. These I offer here in the hope that they may help authors to attract the goodwill and gratitude of the editors to whom they submit their efforts.

Members of the Academy understand and appreciate the need to maintain a high standard for published articles. We do not want to have our products exhibited in a medium that does not command respect, and the way a journal commands respect is for its editor to require a consistently high standard in the papers that are published. I hope I speak for all of us when I say that I feel it is an honour to have an article published in *The Accounting Historians Journal*.

Even with the assistance of referees or the advice of an editorial board, an editor's job is difficult; authors have an opportunity to help by taking care with work that is submitted for consideration. This is a learned journal, and seeks to advance the level of scholarship in the field of accounting history. The field is interesting and it is worthy of good quality writing. If an author has something to say which (s)he considers to be of interest to others, it is surely worth taking pains to try to make it interesting to read.

The essential characteristic of an article submitted for publication here is not that it is an exercise in self-expression; it is an instrument of communication. As such, it should be viewed as a means of bringing together, in a partnership of understanding, the minds of writer and reader.

The writer is the initiator of a series of communicative statements, each of which carries a message, and the envisaged reader is the potential recipient of that message. It is part of the writer's task to make the transmitted message as clear as possible.

A lecture, a seminar, a symposium or other discussion group may also operate as an instrument of communication, but there is a very significant difference between these oral presentations and

a written piece. In an oral presentation, the listener (the recipient of the message) may have the opportunity to ask the speaker (the sender of the message) to clarify or expand expressions which may not seem comprehensible or satisfying at the time. A written piece does not provide this facility. Hence, a writer should realize that, once having written, (s)he has little or no opportunity to clarify or otherwise respond. I suggest that the writer needs to be particularly careful to express thoughts with precision in order to convey what (s)he means.

We are fortunate in having the English language as our instrument of expression: it is rich, it is continually growing, and it is flexible. But, at the same time, it needs some care to use with precision.

Our language is not a static thing; if it were, this publication, to be philologically true to its name, should appear daily, since "journal" originated from the Latin for "day". Words are important; they are the toys we use to play our thought-games with. They can influence thought, and a change of meaning can often creep in unwittingly. However, this is no excuse for what I call "slapdashery" in the use of words. There is no objection to the introduction of new words and expressions which have real work to do, that is, work which cannot be done by existing words, but the misuse of words is another matter. Out of the vast number of instances available, consider just this one. How often does one come across the expression "constant change" or "constantly changing"? If we pause for a moment to ask: "How can something that is changing be constant?", we can immediately see the absurdity and the ambiguity. Is "constant" being used instead of "continuous" or is "change" being used instead of "rate of change"? One might as well talk of "extreme moderation" or "benign malevolence".

The grammar of English is simple, but its few rules should be observed and not abused. Spelling can, at times, be difficult, but it can usually be learned with a little perseverance, and there are always dictionaries that can be consulted to ensure accuracy. It might be helpful to recall that the spelling of a word is a product of its origin and history, an appropriate source for consideration by writers on historical topics.

If a writer has an ingrained inability to spell correctly, then (s)he should obtain the assistance of someone not so encumbered; however, a writer who can spell should be careful to check the output of the typewriter or word-processor to ensure that what has been provided as raw material is properly processed for the finished

product. Quality control is as necessary in writing as in manufacturing.

One problem with our language is that, while it is a rich resource, it does have a great many words with multiple meanings; a considerable proportion of these, especially those at the higher levels of abstraction, are charged with emotions or personal reactions. The language of accounting is not completely free of such words; for instance, how often in teaching introductory accounting do we have to convince beginning students that the word “debit” in accounting does not always have connotations of disadvantage? This word, in fact, represents a relatively uncommon instance where a technical accounting word has gone into the general language and, over time, has developed a significance that takes it beyond its initial application. But most of the words used in accounting come from the general language and are simply applied with somewhat more specialized meanings for accountants. Often, unless the writer is careful to alert the reader, they may be interpreted in one or other of their more general meanings. Where words in common usage have multiple meanings, it is important to try to ensure that the meaning intended by the author can be clearly discerned by the reader, whether by definition of the term, or from the context in which it is used, or from the construction of the sentence or paragraph in which it appears.

Our language does have its oddities, too, one of which is that in some instances what we say or write does not make sense if interpreted literally. For example, if we think about it, the statement “Let us see what he has to say” can only make sense if “see” doesn’t mean see or “say” doesn’t mean say. Or again, “I’ll get in touch with you by phone” is not possible if “touch” is to be taken literally. These sorts of usage add greatly to the richness of the language but they can also make it more difficult to handle with precision, and the author needs to be continually on guard against using words and expressions which do not convey the exact meaning — and shade of meaning — that is intended.

The order of words in a sentence can sometimes be crucial to conveying meaning. For instance, although the words in the following two statements are the same, the meaning of “This plant badly needs pruning” is different from that in “This plant needs pruning badly.” The writer needs to take care to get words in the best order to convey the intended meaning.

If a writer is writing for a technical audience, it is reasonable to use the technical jargon which will be understandable to the presumably qualified reader; but, if the audience is not specialized

in the particular field, the writer may face a dilemma. If (s)he uses the technical language, there is a strong chance that it will not be properly understood; if (s)he uses non-technical language, there is a strong chance that some of it at least will be imprecise, and liable to be taken to have some other meaning than the one intended. In either case, the message may fail. Although there is no ideal solution, it seems desirable to avoid technical jargon if at all possible, and, where not possible, to define or explicate the terms that are being used, even at the expense of appearing to labour what may seem to be obvious to the writer but is, in fact, far from obvious to the non-specialized members of the audience. An author should presume that the audience does not know what (s)he has to say, and therefore clarify and bring into the open any pertinent assumptions that are being made in providing the evidence and arguments that are presented. Judicious use of footnotes can often be helpful in this respect.

If another author is quoted, fairness and respect demand that either the words be given precisely as they appeared in the source, or any variation be clearly indicated. It is extraordinary how often inaccurate quotation occurs, giving rise, rightly or wrongly, to the impression of carelessness and/or disrespect. It is also, of course, easy for errors in quotations to arise in the course of copying, typing, retyping, and printing a piece, and it is wise to check all quotations at each stage, if possible, but at the galley or page-proof stage for sure. Responsibility for accuracy of quoted passages or expressions lies with the author.

It is also necessary for references to be strictly accurate. A reader may well wish to find a passage cited or quoted in order to know, for instance, what went before or after the material referred to, or whether the cited author had something to say about another topic which the reader is interested in; in such circumstances an incorrect or inadequate reference can be very frustrating.

On many occasions I have found it useful — and salutary — to read aloud passages I have written, for the ear can often pick out a fault in grammar, or construction, or even meaning, which may have escaped the eye alone, and I suggest that such reading aloud should be slow and deliberate rather than quick and superficial.

I do believe that an author should have available (a) a good, authoritative dictionary, (b) a copy of *Roget's Thesaurus* or its equivalent, and (c) a standard grammar of the English language.

To sum up, the continued production of a learned journal is a cooperative task in which authors and editor play the most signifi-

cant parts. An editor has a great responsibility, and there is little doubt that editors treat it seriously and with the utmost conscientiousness. An author also has some basic responsibilities and it may be helpful to list them.

1. An author must have something to say which (s)he honestly thinks is worth saying.

2. An author should take pains to formulate what (s)he is saying as clearly as possible; it should not be presumed that an editor will do this for the author.

3. An author should refer to recent issues of the targeted publication, and format the article accordingly.

4. An author should check a finished piece thoroughly before sending it in for publication; many errors of spelling, construction and the like are readily discernible on a reasonably careful reading.

Many years ago I came across the following "Advice to Any Aspiring Public Speaker". I cannot now recall the source, but it caught my fancy at the time. I think much of it can also be applied to Any Aspiring Writer, and I proffer it as a finale to these few remarks.

"In promulgating your cogitations or articulating your superficial sentimentalities, or amicable, philosophical or psychological observations, beware of platitudinous ponderosity. Let your conversational communications possess a clarified conciseness, a compacted comprehensiveness, a coalescent consistency, and a concentrated cogency. Eschew all conglomerations of flatulent garrulity and asinine affectation, employ extemporaneous unpremeditated and veracious vivacity, avoid all pompous prolixity, ventriloquial verbosity and pestiferous profanity, and above all say what you have to say in as few words as possible."

Louis Goldberg
Professor Emeritus
University of Melbourne
Member, Editorial Board