

2-1928

## Correspondence: Terminological Inexactitudes

Walter Mucklow

Follow this and additional works at: <https://egrove.olemiss.edu/jofa>



Part of the [Accounting Commons](#)

---

### Recommended Citation

Mucklow, Walter (1928) "Correspondence: Terminological Inexactitudes," *Journal of Accountancy*: Vol. 45 : Iss. 2 , Article 9.

Available at: <https://egrove.olemiss.edu/jofa/vol45/iss2/9>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in *Journal of Accountancy* by an authorized editor of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).

# Correspondence

## TERMINOLOGICAL INEXACTITUDES

*Editor, The Journal of Accountancy:*

SIR: When some of us whose heads now are bald were shock-headed, when we played football or tennis instead of golf, duplicate bridge instead of auction bridge, when we rode on bicycles instead of in motor cars and listened to the strains of music instead of being assailed by jazz, a red-headed, young, lisping Englishman, who by blood was half an American, began to indulge in verbal fireworks and the phrase "terminological inexactitudes" was one of the first and most renowned of the explosives with which he assailed the ears and attracted the attention of the members of that body which was then, usually, august and dignified—the lower house of the parliament of Great Britain and Ireland.

Its rhythm caught the ear of the public, the euphemism pleased its fancy, for as originally used the words were almost if not quite synonymous with untruth—in bald language, a misstatement.

It is now something over six years since, in the exuberance of comparative youthfulness, I interrupted the proceedings and suggested at the annual meeting of the American Institute of Accountants that to those whose duties consist so largely in drawing, through narrative and statements, accurate descriptions of the condition of various enterprises, the matter of terminology was worthy of more consideration than it had then received.

The suggestion met with no opposition and, in accordance with custom, the president retaliated upon the interrupter by appointing him as chairman of the committee on terminology.

Two able colleagues were appointed, much hard work was done and many definitions were published in monthly instalments. For a time activities ceased, but now they have been resumed and, it is hoped, will be carried to a conclusion.

The idea of the original committee was to form a list of words to be defined; this was done and an "accountant's vocabulary" was the result. It was intended that this should include definitions of all technical words used in accountancy, as understood by the profession today, and should, for the sake of convenience, also include such legal phrases and expressions used in financial and mercantile circles as commonly occur in accountancy, together with words used in manufacturing and other technical work which apply to a number or group of services, but should exclude words used only in any single line of endeavor. It was hoped that the result would be a volume of definitions of sufficient merit to warrant publication by the Institute and that a way might be found to give it official approval to an extent sufficient to cause it to be regarded as having some degree of authority.

The committee itself expected to compose the definitions as used in our profession, to provoke discussion thereon and also to quote from the best available authorities, whose definitions would be included as a matter of convenience, giving the names of the various authorities.

## *Correspondence*

---

It has been said that the editors of the *New Oxford Dictionary* encountered their greatest difficulties when they came to the definitions of some of the shortest words in our language, such as the prepositions "of" and "to." The committee on terminology encounters the same difficulties, but the prepositions are "over" and "to."

When listening in on the radio have you ever been struck by the pathos in the oft-repeated request of the announcer that those who hear and are pleased should indicate their pleasure by letter or by telegram? The request reminds one that those who are trying to entertain thousands are in a room of silence, where their voices alone are heard and where they can get no indication of the effect of that which they are doing.

The committee on terminology is in a similar position. Its members labor over their definitions, which are drawn, submitted and re-submitted, and then they let them go out to the world where they meet with silence—complete and continuous.

Now, no one who attempts to keep abreast of accountancy and the current literature relating to it can have failed to notice the frequent cry that the terminology of accountancy is indefinite, is vague, is uncertain and that there is no recognized authority. The cry comes from accountants, from bankers, from executives, from instructors, not only from all the four quarters of the United States, but from Canada and from Britain.

To all such the committee has been speaking, but apparently it has been casting bread upon the waters, and is likely to be buried itself before there have passed the many days required for a return or a response.

I believe it is a fact that during all the years of its existence, one can count on the fingers of one hand all the criticisms or suggestions which have been received as a result of its efforts. The three members of the committee are human beings having twenty digits apiece, for each one of which they would like to receive at least one comment.

This leads at once to our difficulty: we are addressing an audience as inaccessible to us as is the audience of one singing over the radio. Is it terminologically exact to say we are speaking "over" the air or are we to be forced to believe that we are merely speaking "to" the air?

The reply rests with the readers, and especially with those readers who are also writers and have lamented the past condition of terminology, but for my own part I should much like to know which expression is correct.

Yours truly,

WALTER MUCKLOW.

Jacksonville, Florida, January 1, 1928.