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Reports, Their Style and Diction*

BY ERNEST RECKITT

At most of the previous regional meetings, we have been privileged to listen to addresses on the balance-sheet and many other topics of technical interest, but I believe this is the first occasion on which special emphasis has been given to the somewhat neglected subject of the accountant's report.

We shall all agree, I believe, that no part of the accountant's work is of greater importance than his ability to convey to his client or to the public all the facts to which they are entitled, set out in clear, concise and good English and accompanied by financial statements prepared in such form that they may be readily understood by the layman.

A man, who had traveled in every quarter of the globe, both in its civilized and uncivilized countries, well versed in scientific subjects and the master of several languages, came to my house for dinner. We all looked forward to a most interesting and informing evening spent in his company. You can well imagine our disappointment when we discovered that the one thing he did not possess was the art of conversation, and that we could only extract from him the answers of "Yes" or "No" in our attempts to draw him out. Now, a man such as I have described may store in his brain a vast accumulation of facts, experiences and opinions of much value, but if he can not convey this information to his fellowmen, the object of his existence is somewhat dubious.

It is almost unnecessary to press the analogy between the unfortunate individual referred to and the accountant who, however clever and experienced he may be in the technique of our profession, is unable through his report to convey to his client the information secured from the audit or special investigation; or who, through ambiguous phraseology or the faulty construction of his sentences, may even convey entirely erroneous impressions.

The importance of a well-written report will be better appreciated when it is realized that it is the only tangible evidence of

* An address before a regional meeting of the American Institute of Accountants, Toledo, Ohio, December 6, 1924.

days and sometimes weeks of work, and that it is the summary of a vast array of figures and other information contained in the original records. To fail in the proper presentation of such facts, and thus to lose all or much of the value of the previous work, would be in the nature of a calamity.

And yet it is not many years ago that the reports of accountants to their clients were indeed barren documents. I remember, about the time that I commenced to practise as an accountant, seeing reports on audits, which merely stated that "pursuant to instructions received the audit of the books for the twelve months ended has been completed. The balance-sheet as of December 31st and the profit-and-loss for the year are submitted as exhibits 'A' and 'B.' Respectfully submitted"; and it struck me as lamentable that this was all when so much other valuable information might have been given and prepared from the figures already in the possession of the accountant. What a waste of energy and efficiency was represented by such audits!

Our meeting today demonstrates that we have progressed far from the methods of report just described and if we have not as yet arrived at perfection in such matters, we at least realize the necessity of further enlightenment, as demonstrated by the fact that several aspects of the accountant's report are to be presented to us today. I have been assigned the somewhat difficult rôle of speaking to you on the subject of the style and diction of accountants' reports.

I confess I would have felt happier if I had been called upon to prepare a paper on one of the other topics placed on today's programme, all of which are, to me, of much personal interest. They are subjects containing matters of a tangible character and with which we are all more or less familiar. As I can make no claim to be a grammarian or rhetorician, I find the subject of style and diction is an exceedingly difficult one and I trust you will bear with me patiently in the presentation of a few thoughts on this subject.

It was suggested to me that this address might deal with grammar, syntax, punctuation and even as to the use of capital letters in the body of our reports. This I am not proposing to do, for it would remind us only too vividly of our school days and of the weary hours we spent attempting to parse long sentences and guessing which word or words were the subject, object and predicate. I believe you have all a good working knowledge of these

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elementary studies and, if you have not, this is not the time or place to teach them.

A cynical Greek philosopher, who lived several centuries before Christ, expressed his opinion that language was given to mankind in order that they might conceal their thoughts. Language is used for two purposes only, speaking and writing. Of the two, the written word may be used for the purpose of concealment to an even greater extent than the spoken word, and in such cases, because the written word has the larger audience, its evil effects will be correspondingly more widespread. Whether such concealment be premeditated or due to carelessness or ignorance of the proper uses of language matters little: the consequent results are just as dangerous.

In some professions concealment of facts may, under certain conditions, be eminently proper. The physician, in order to be merciful, may conceal from his patient the true diagnosis of his disease. The lawyer is not called upon to disclose facts in a court of law which may injure his client. In our profession, however, any intentional concealment of fact is a crime, any unintentional concealment constitutes gross negligence, and ambiguity of the language used in our reports is a serious fault.

The art that teaches us to present our thoughts clearly, logically, forcibly and without any ambiguity is known as rhetoric, and with apologies to those responsible for the title of this address, I think it should have been "The rhetoric of accountants' reports."

In Funk & Wagnall's dictionary, diction is defined as:

1. "The use of words or the manner of using them either in literature, oratory or song; the manner in which anything is expressed in words, and
2. "That department of rhetoric which deals with the choice and arrangement of words and modes of expression."

Rhetoric is defined as:

"The art of perfecting discourse; the art of presenting thought in language so as to influence others."

The dictionary then goes on to state that rhetoric grounds itself: (I) in grammar, (II) in logic, which regulates the matter of discourse, (III) in æsthetics, which respects the form and (IV) in ethics, which reflects the purpose of the discourse.

It will be noted that the subject of rhetoric is much broader than that of diction and covers better all of the requirements for an ably written report. I am therefore going to attempt to deal with the larger subject of rhetoric, because I desire to inject into this address the most important factors of logic and the power of imagination as prime requirements for clearness of expression and for enlarging the scope or purpose of the report.

The various divisions of my subject would therefore appear to fall under the following captions:

1. Logic.
2. Imagination.
3. Style and diction.

LOGIC

No man can write clearly unless he thinks clearly. I believe that one of the commonest failings that practising accountants find in the members of their staff is a lack of logical reasoning. This lack is exhibited in the expression of statements of opinion supposedly derived from the figures extracted from our clients' records which are either ambiguous, misleading or entirely false. A common error of this nature is the statement that "the cost of manufacture has increased," the basis of such a statement being that the percentage of cost of manufacture to the sales had increased. The statement might be true, but not necessarily so from the information at hand, for the true cause might be that the unit prices of the goods sold had been reduced. Many other illustrations of faulty reasoning might be given, but no good purpose would be derived thereby, for the point I desire to emphasize is that unless an accountant has a logical mind he will, first of all, not only be unable to grasp the interpretation of the figures he examines during the course of the audit, but because of that inability he will be unable to express himself in his report with any decision or force.

There is no greater aid in arriving at our own true convictions on any matter than to write down first of all our premises and then to write step by step the arguments leading up to the final conclusion. The opinion thus arrived at is then often found to be entirely different from the somewhat ill defined, hazy and preconceived opinion before setting ourselves to this task. Assuming that the premises be correct, it will be found that by adopting this course conscientiously a very much clearer conception of the

subject will be obtained, which is necessarily reflected in the report by a force and definiteness in the diction. I venture to hope that I have convinced you that the first necessity in order to secure good diction or rhetoric in an accountant's report must therefore be sound thinking and a logical mind.

IMAGINATION

At first sight the necessity of imagination as an important factor in rhetoric may not be quite clear. Certainly it has little to do with diction. But we have learned that rhetoric, among other things, is grounded in ethics, which reflects the purpose of the discourse. The purpose of an accountant's report must be to give his client the maximum amount of information concerning the business under investigation consistent with the terms of his engagement. Unless the accountant has imagination he will usually fail entirely in realizing the purpose of the report and what the nature of such information might be.

We thus see that in rhetoric, at any rate, imagination of the character described is an important factor, and, apart from any other consideration, we all know that the accountant who in the actual audit and preparation of the report thereon is able to put himself in his client's place and imagine the character of the information which is necessary to the intelligent conduct of the business will also be able to produce a report of much greater interest and value than the man of little or no imagination, who follows along a beaten track with no new ideas.

The power of imagination is a gift and yet it may be cultivated to some extent. If you put a senior in charge of a packing-house audit, who had never previously conducted such an audit and had no prior reports to guide him, it would hardly be expected that he could immediately grasp the character of the information which should be presented to the president of such a business. But if he has imagination, he will, when he has completed such an audit and has gone over the plant and studied the whole situation, be fairly able to grasp the main points which will be of special interest to his client. Further knowledge of the packing industry, only to be gained by experience, will materially improve his ability to cover all the topics which his report should contain, but only because he has more facts upon which his imagination may operate. The power of imagination itself probably does not materially increase; it is only the increased potentiality

by reason of greater experience and knowledge that makes it appear more significant. And yet, if the power of imagination be exercised during youth, there is no doubt that the power may be developed; and on the other hand, the seed of imagination with which we are all born may die of atrophy, if it be neglected.

I therefore believe that in our schools of accountancy, as also with the members of our own staffs, special training should be given to make the student or employe exercise his power of imagination. After the completion of an audit and before the writing of the report, those engaged on the work might be called upon to express the topics concerning which they would desire information, if they were in the place of the client. Such a quiz would not only make the employe exercise his powers of imagination, but would indicate to the principal the progress being made, first in the power of observation and second in the power of imagination.

As you will remember, one of the definitions of rhetoric, and a very apt one, was "the art of presenting thought in language so as to influence others"; and I take it that the words "so as to influence others" in the broader interpretation include the meaning "so as to inform others." The accountant can not therefore influence or inform his client without a proper presentation of facts and he must have imagination in order to decide upon the facts which should be presented.

STYLE AND DICTION

It was stated that rhetoric was grounded in æsthetics, which respects the form, or, to put it into other words "style and diction." Style deals more particularly with the arrangement of the words in the sentence and of sentences into paragraphs, the whole purpose being to carry forward logically and step by step the thoughts desired to be expressed. Diction deals purely with the choice of the words used. Let us first consider the subject of style.

The word "style" and the expression "literary style" express two distinct ideas, the first having a very broad significance, the latter being only applied to literature, where elegance and beauty of phraseology are necessary. Literary style is not only not required in accountants' reports, but it is doubtful whether it should be even attempted. Literary style is a gift from the gods, just as are music, painting and sculpture.

If we attempt literary style in our reports, and do not possess this gift, we shall end by striking, as in music, a discordant note and making ourselves ridiculous. But, although literary style may not be a requisite, a good style of expression is essential, first because by its means we can convey our thoughts clearly, forcibly and accurately, and, secondly, because our reports ought to make pleasant reading.

To attain this ability, the student must certainly make some study of the theory of the art, but, still more important, he must put on one side the trashy books of the day and devote his spare time to the reading of the best literature. He will thus unconsciously absorb in some degree, at any rate, the art of expressing his own thoughts. One of the evils which is very common in the reading of books is that they are not read but scanned, and in consequence no appreciation of the mode of expression can be secured. Such methods of reading will be absolutely of no value in perfecting any ability to write oneself.

There are treatises on style for those who desire to make a careful study of this subject. It will also be realized that it is impossible in a short address to attempt any detailed discussion, but a few brief comments may not be out of order.

In the first place, then, do not consciously try to imitate somebody else's style, but try to form a good one of your own. Of course, by much study of an author's composition, the style of which you admire, you may unconsciously adopt a similar style, but by the mere fact that it is done unconsciously the dangers applying to conscious imitation disappear.

Another important feature to be avoided by an accountant is the practice of making long and complex sentences. The old saying that "brevity is the soul of wit" is equally true of the style to be adopted by accountants as in other affairs of life. Bear in mind that one sentence must express one thought, and one paragraph, one subject. Place emphatic words in emphatic places, which are at the beginning or the end of a sentence. Other emphatic places are before any mark of punctuation, and any word not in its usual place with relation to the word it modifies is especially emphatic.

The remarks earlier in this address on the subject of logic are especially applicable in creating good style. "The words in a sentence should follow each other in such a simple, logical order that one leads on to another, and the whole meaning flows like a

stream of water. The reader should never be compelled to stop and look back to see how the various ideas 'hang together.' Not only must grammatical rules be obeyed, but logical instinct must be satisfied with the linking of idea to idea to make a complete thought. And the same law holds good in linking sentences into paragraphs and paragraphs into whole compositions." The above quotation is taken from a little book entitled *Composition* by Sherwin Cody, which seems to be a short but excellent treatise on this subject.

There are some phases of style which are completely outside the province of an accountants' report, namely the use of humor and ridicule. However tempted we may be to indulge in such pleasantries, we must turn our deaf ear to the tempter. The accountant's report must at all times be dignified, but because it must be dignified is no reason for its being dry and uninteresting.

The style in which matters of criticism are handled requires caution. Unquestionably there are often occasions when we must indulge in criticism, but when criticism must be made, it should not be adversely critical in spirit. Constructive criticism is never adverse but friendly. If it becomes a part of our duty to criticize the failings of some officer or employe of our client, the proper and dignified method is to state the facts very briefly and with as little critical comment as possible. The facts presented will speak for themselves.

A good style does not deal in superlatives. Their constant use eliminates one of the most important factors in the creation of good style, namely force. By refraining from this pernicious practice, the use of the superlative when absolutely necessary will be more marked and thus desired emphasis will be gained.

In the foregoing paragraphs I have merely outlined, in a very sketchy fashion, a few of the general ideas governing the subject of style. I now refer to a few specific points only applicable to an accountant's report.

The phraseology of our reports should always be exceedingly clear as to what matters we speak upon authoritatively and what matters are presented purely upon information received but not verified by us. Never hesitate, whenever necessary, to qualify a statement by the words "we are informed" and add thereto the source of such information.

Of necessity there are portions in every report where the language used is a repetition of similar language in other reports or

other parts of the same report. Thus most reports begin somewhat in the following language: "Acting in accordance with your instructions, we have made an audit," etc., while many sentences immediately before a statement presenting an analysis of an account may be worded: "Below we submit an analysis of ——."

I have known many young accountants, and some older ones too, to spend much time attempting to discover some new combination of words to take the place of the phrases submitted above. To such accountants I would say, in the vernacular, "Forget it." It would be just as sensible to spend time trying to find some new way of saying in a letter "Dear Sir" or "Gentlemen." In the routine portion of a report, let us rejoice that we may accept the ordinary formal method of statement, for it is more than likely that other portions of the report may tax all of our abilities in style and diction in order to make our meaning entirely clear.

An indefiniteness of phraseology is often brought about by the too frequent use of pronouns. In cases where two people or two things have been referred to in the same sentence, it is a mistake to use the pronouns "he," "him," or "it" in the same or a succeeding sentence. The accountant must be very sure that when the pronoun is used, there can be no possibility of mistaking the individual or thing indicated.

I can not leave this topic of style without alluding to a subject which I believe is one of great importance in the training of accountants. Our universities and schools of commerce are teaching accountancy along lines which in most cases meet with the approval of the members of our profession, but they are not grounding their students in the art of expression. The result of this particular lack of training is that the junior members of our staffs come to us ill-prepared for the task of writing a report. The committee on education of the American Institute of Accountants has possibly already discussed this requirement with the universities and schools of commerce, but I would suggest that this matter be continuously pressed until action along the lines indicated is secured.

I shall now conclude this address with a few comments on the subject of diction, which, as already stated, deals with the knowledge of the meaning of words and of their proper use. In dealing with this topic, I feel I am standing on safer ground than in the handling of the other topics covered in this address, for

while I make no claims as an authority, the study of the origin of words, as also the study of synonyms and antonyms, has always been one of great interest to me.

Every student of accountancy should make a study of diction. He should not only know the meanings and origin of words, but he should be able to distinguish the fine distinctions of meaning between words of similar import. It is probably too much to expect that the junior members of our staffs can have acquired great proficiency in diction, but it is our duty to encourage this study. A study of the speeches of the greatest orators and the writings of our greatest authors and poets bring out one fact of overwhelming importance, namely that the greatest effects are produced by the use of simple language.

Fifty years ago in the British parliament, William Gladstone and John Bright were contemporaries. The speeches of John Bright were noted for their clarity of utterance and for their diction. Gladstone, although a great statesman, was notorious for the complexity and length of his sentences and for the use of long words of Latin origin. A story is told that Disraeli, who for many years was Gladstone's chief political opponent, satirically imitating Gladstone's style, remarked that Gladstone was "a sophisticated rhetorician intoxicated with the exuberance of his own verbosity."

There is, therefore, one rule which we, as accountants, must always bear in mind in the language used in our reports, namely never to use a word of Latin or French derivation, if an Anglo-Saxon word equally expresses the same fine distinction of meaning. By adopting this rule, we shall be surprised to find that the force and vigor of our composition is increased many times.

To acquire this strength of diction, we must study the literature where we find its use. Unfortunately the sources from which this knowledge may be best obtained are not, today, popular reading. I refer particularly to the Bible, Shakespeare's plays and Milton's works.

The Gettysburg speech of Abraham Lincoln is another well-known illustration of the fact that good style and simple diction are the prerequisites of eloquence. In the Gettysburg speech, Lincoln used only sixteen words of Latin derivation, and in each case where such words were used, you will find upon investigation that there was no word of Anglo-Saxon origin that could have been used in order to convey the exact meaning that was necessary.

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We are all familiar, undoubtedly, with many of the most noted passages of Shakespeare's plays, but possibly we have not all read them with the object of studying their diction. We have, of course, appreciated their beauty and force, but probably have not realized that no inconsiderable part of those characteristics is due to their simple diction.

As illustrations of my present contention, if you will refer to the following passages in Shakespeare's plays you will be amazed to find that scarcely any words of Latin derivation are used.

1. In *The Merchant of Venice*, act iv, scene 1, Portia's speech beginning with

"The quality of mercy is not strain'd" . . .

2. In *King Henry VIII*, act iii, at the close of scene 2, where Wolsey addresses Cromwell and beginning with

"Cromwell, I did not think to shed a tear" . . .

and concluding with

"O Cromwell, Cromwell!
Had I but served my God with half the zeal
I served my King, he would not in mine age
Have left me naked to mine enemies."

3. In *The Tempest*, act iv, scene 1, where Prospero addresses Miranda beginning with

"These our actors,
As I foretold you, were all spirits, and
Are melted into air, into thin air:"

and including in that passage the especially well known lines,

"We are such stuff
As dreams are made on; and our little life
Is rounded with a sleep."

Endless other quotations might be given, to the same purpose. The words of Anglo-Saxon origin bristle with strength and vitality in comparison with the words of Latin or French derivation, and we must use the simple Anglo-Saxon words in our reports if we expect them to convey our thoughts tersely, succinctly and with force.

I can not conclude this address in any better way than by reading a passage from the book of Ecclesiastes, which for beauty of diction is unsurpassed in the English language. In the original Hebrew, I believe I am right in stating that it was poetry, and although translated into English, its poetry is not lost. This pas-

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sage is especially remarkable in that it consists almost entirely of words of Anglo-Saxon origin.

1. Remember now thy Creator in the days of thy youth, while the evil days come not, nor the years draw nigh, when thou shalt say, I have no pleasure in them;
2. While the sun, or the light, or the moon, or the stars, be not darkened, nor the clouds return after the rain:
3. In the day when the keepers of the house shall tremble, and the strong men shall bow themselves, and the grinders cease because they are few, and those that look out of the windows be darkened.
4. And the doors shall be shut in the streets, when the sound of the grinding is low, and he shall rise up at the voice of the bird, and all the daughters of musick shall be brought low;
5. Also when they shall be afraid of that which is high, and fears shall be in the way, and the almond tree shall flourish, and the grasshopper shall be a burden, and desire shall fail: because man goeth to his long home, and the mourners go about the streets:
6. Or ever the silver cord be loosed, or the golden bowl be broken, or the pitcher be broken at the fountain, or the wheel broken at the cistern.
7. Then shall the dust return to the earth as it was: and the spirit shall return unto God who gave it.