

Success Account

A Business Case for Effective Writing by Accountants

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Table of Contents

	Page
Executive Summary	1
Why Writing Skills <i>Are</i> Important to Accounting Firms	2
A Few Things Accountants Need to Write	5
What's Wrong with Accountants' Writing?	6
Accountants Who Write Well Have a <i>Professional</i> Advantage	7
So What Prevents Accountants from Writing Well?	9
What Can Accounting Firms Do?	10
Your Next Steps	11

Executive Summary

The purpose of this report is to highlight, from a business standpoint, the importance of effective business writing by accountants. It identifies both the business advantages of effective writing and the often overlooked negative consequences of poor writing.

The report points out obstacles that can prevent accountants from writing well, and how accounting firms can remove these obstacles.

Why Writing Skills *Are* Important to Accounting Firms

From a business standpoint, accountants need to write well at the best of times, but even more so when business conditions are difficult. Lack of communication is almost always at least partly responsible for poor results, and this includes written communication.

There's nothing worse than a bewildered client who's not getting the message, unless it's a client who's downright angry. In many cases, miscommunication can be the cause. As the great Irish playwright George Bernard Shaw said, "The main difficulty with communication is the illusion that it has taken place." Just because someone sends an e-mail doesn't mean the other party has received the same message the writer intended. A quick glance at many e-mails flying around in business cyberspace will testify that they were written in a careless, hurried way, with little thought for grammar, correct form or even clarity of meaning.

"We don't write much any more. We just send e-mails."

Overheard in the corridor: "We don't write much any more. We just send e-mails." That explains a great deal, doesn't it? Somehow e-mail messages seem less important than a printed message, but that shouldn't be the case. E-mail is simply a medium; it replaces ink on paper, not the need for clear, concise, correct writing. So if accountants are simply blasting out quantities of e-mail without making sure they really communicate, clients can become frustrated and less well disposed towards the firm.

If the standard of written communication with clients is bad, internal messages are often worse. For example, people use e-mail lists and the dreaded "reply all" button to supposedly save time. But does it really save time? Perhaps in the moment, the writer saves a few minutes by not having to think about who really needs to receive the message. Maybe he or she thinks using "reply all" is a way of keeping everyone in the loop. But think about what happens on the receiving end: people spend time processing huge amounts of information simply because they are on a list, even though the information is of no interest or value to them.

Sending a message to a list of people invites a response from everyone, whether intentional or not. This creates “e-maelstrom” — a whirlwind of messages from several people, all answering the same questions from different viewpoints. Often, other individuals are brought into the process because someone thinks they should be “informed”. To understand what’s going on, that person now has to read the whole thread of messages, and because of the nature of e-mail technology, they have to read it backwards from the end to the beginning!

What does this do to productivity? To stress levels? To morale?

Instructions are often sent by e-mail so that they will be on record. But many are so unclear that the recipient either goes off and does the wrong thing because they misunderstood, or they have to come back and ask for clarification. Time is wasted on do-overs, and sometimes the cost of the mistakes themselves can be even higher. When it comes right down to it — and this fact is usually overlooked — all these costs originate with poor writing skills.

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And finally there is the whole area of reports. In some circumstances the written report might be the main tangible evidence of several months of work on the firm’s part. It’s in the firm’s interests that the report be a well written testament to the quality of its work.

Upward delegation

There’s a disturbing practice of “upward delegation” in many accounting firms. Many professionals in the more junior levels simply don’t write well; their writing skills don’t appear to have been developed beyond high school level, and their drafts are very poorly written. Peer reviews are almost useless, as few see anything wrong with their colleagues’ writing. But that doesn’t stop them spending untold hours poring over drafts, making changes for the sake of making changes and often making matters worse instead of better.

After all this, the “improved” drafts then find their way to the desks of senior accountants, managers and even partners, in an attempt to make sure they are of

a high enough quality to present to clients. Often, these more senior (and more highly paid) people don't feel they have the time to discuss the reports with the writers and ask them to correct them, so they simply do it themselves. So now, more time (and more *expensive* time) is spent on the same reports before they are finally deemed acceptable and sent out.

This is very expensive.

In difficult times, writing effectively is even more important

In tough times clients may shop for professional services on the basis of cost. But professional firms should not be drawn into demeaning price wars that do nothing for morale or the bottom line. A better alternative is to nurture clients even more, so that they recognize how they benefit from using your firm instead of a cheaper alternative.

One way to do this is to keep written communication with them at a high level, making sure any reports, e-mail or other messages are well written, clear, concise and helpful.

Even in tough times, there will be calls for proposals on new business. Proposals that clearly set out a correct understanding of the client's needs are off to a competitive start, and that requires a good command of the written word.

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The "boilerplate" parts of a proposal are often not the parts that win the engagement. Positioning the firm as the best one for the job, superior to all competitors, requires not only an understanding of needs, but persuasive writing ability that will showcase the particular advantages the firm has over competitors.

Internal morale always suffers in difficult times, yet it's more important than ever that teams work well together. Communication, always a vital element of good teamwork, now comes to the fore. Written communication can form the glue that holds teams together.

A Few Things Accountants Need to Write

Even though they are often dealing with financial statements, analytical figures and other numerical forms, there are times when accountants must put information in writing. Here are a few examples:

- **Internal communication**
 - E-mail and other written messages to peers, superiors and support staff.
- **Ongoing client interaction**
 - Updates, information, replies to questions, explanations and other communication between the firm and its clients. This communication may take place via e-mail.
- **Communication with tax authorities**
 - This requires an understanding of the different type of language and style used by this audience.
- **Formal reports**
 - Financial and other special business reports, including opinions. These are not only a service to the client, but an important record of the work of the firm.
- **Workpaper reviews**
 - These are used for follow-up by managers and staff, and their content forms an important part of the engagement file.
- **Proposals**
 - As the saying goes, nothing happens until something is sold. In the case of accounting services, a vital component of the selling process is the proposal. A bland, dry response to the questions in a Request for Proposal is not enough in a competitive environment; persuasive writing skills are essential.

What's Wrong with Accountants' Writing?

Perhaps you are questioning the assertion that accountants don't write well. Consider, then, these often-repeated complaints from senior management in North American accounting firms:

- Lack of clarity of thought
- Poor paragraph construction, more than one idea in a paragraph
- Boilerplate paragraphs used without adaptation
- Not making main points early in report
- Repeating same information in more than one place
- Poorly constructed sentences
- Bad grammar
- Losing track of purpose of document
- Too much jargon and technical language
- Writing does not flow easily
- Incorrect punctuation
- Lack of understanding of the reader's needs
- Drafts sent out without proper editing
- Rambling

These comments have been heard not once, not just in one firm, but in many. Poor writing is often recognized, but unfortunately its cost is not.

Accountants Who Write Well Have a *Professional Advantage*

Accountants who write well give both their firms and themselves an advantage over those who don't.

Advantages for the firm

Good writing creates a positive impression on outsiders, including clients. Sometimes this is a subliminal effect, and clients may not even be consciously aware of it, but it is always there. A client who receives a well written, clear, concise written message that takes his or her needs into account and explains its points on first reading will certainly receive a good impression of the firm.

In any project, large or small, clients have a right to be kept informed. This means more than quick e-mail messages sent off almost as an afterthought. It means regular updates in the form of well written reports, whatever form they take. Since clients don't always receive this type of service, any accountant who does provide it as a matter of course will be perceived as offering excellent client service.

When things go wrong in engagements, as they inevitably do at some point, the accountant who can immediately express in writing what has happened and what the firm is doing to correct the situation has a clear advantage over those who equivocate.

Accountants who write well give their firms the advantage of higher productivity.

Accountants who write well give their firms the advantage of higher productivity, because they can write quickly and fluently, without the need to rewrite, clarify or explain. Time is money; good writers save money for their firms.

Advantages for the accountant as a professional

When an accountant writes well, he or she will stand out in a crowd of people who can't string a grammatically correct sentence together. Again, this can be

subconscious, but if a person is accustomed to receiving the kind of badly written messages that are so common in the business world, a well written report will be like a breath of fresh air.

The accountant skilled in writing will also stand out from those who don't understand the need to switch from the casual, colloquial vocabulary appropriate for friends to the more formal business vocabulary essential in a professional setting. IMHO — LOL!

Finally, there is one huge benefit to writing well: effective writers are much more likely to get what they want!

Let's say, for example, Trevor has an idea for a process improvement that could potentially save his firm time and money. There are two possible approaches. The first is to mention it in conversation with his boss or someone in a position to put it forward for consideration. This approach has two problems:

- The person could do a poor job of proposing the idea, lessening its chances of acceptance.
- The person could put the idea forward as his or her own, stealing the credit that should have belonged to Trevor.

But if Trevor is a confident, effective writer, he can put his idea in writing in a way that clearly outlines the advantages to the firm, and send it to the appropriate people directly. This approach has three benefits:

- **The recipient will have a chance to read and absorb the well expressed arguments, thus increasing the idea's chances of success.**
- **The written document, over Trevor's signature, becomes a matter of record. Nobody can claim credit for his work.**
- **And as a side benefit, Trevor's skill with words will not go unnoticed, which could benefit his career in ways he may may not even realize.**

So What Prevents Accountants from Writing Well?

With these obvious advantages, then, why don't accountants write well? Here are five factors working against them:

1. **Ignorance.** They don't realize they write badly. Perhaps they have compared their skills only to those of their colleagues and peers, who have the same failings. They may not have had the benefit of constructive criticism by a senior person who recognizes the problem.
2. **Arrogance.** They know the value of their professional standing and skills, and they believe writing to be of little importance as long as they are competent accountants. The fact is that becoming a skilled writer will only add to an accountant's professional value.
3. **Time.** Because they don't have the necessary skills and knowledge, it takes them a great deal of time to write anything. They feel this time is wasted, but they are wrong. If they don't have time to do it correctly, when will they find time to do it again?
4. **Lack of understanding.** They don't recognize the power of the written word and the potential results — positive or negative — of their written communication.
5. **Lack of tools.** They have never been taught the fundamentals of good business writing. Even if they managed to partially master academic writing in the course of their education, this can actually be detrimental to their writing in the business arena.

What Can Accounting Firms Do?

Invest in improving the business writing skills of their professionals. Effective business writing is a core competency for all professionals, including accountants. As with other such essential skillsets, firms need to provide training to help people master these skills, an investment with potentially high returns.

How MHW Communications Can Help

Helen Wilkie has developed, and personally delivers, a range of business writing programs and services:

Effective Business Writing for Accountants

A six-part, hands-on course for groups of up to 25 accountants, with content tailored specifically to the needs of the profession and even of specific firms when requested. This course is usually delivered in six weekly sessions, each lasting two hours. However, for clients who find this impractical, usually for geographical reasons, the content has been adapted for delivery in 1-1/2 days.



Helen's 9 Rules for Better Business Writing

A 60-90 minute session developed for delivery at conferences, also appropriate for the popular "lunch and learn" format. While the content is largely generic, many of the examples used to illustrate points are drawn from the accounting world. This program, while not a substitute for the full hands-on course, can serve as a useful introduction to stimulate interest among your professionals.

Business Writing Course on CD

A self-study course whose content is generic, but easily adaptable to the specific needs of users. As the name suggests, it comes on a CD, and the material is delivered through a combination of live-action video and PowerPoint slides. This program may be used as a standalone course for individuals or as an adjunct to the main course, allowing participants to use it as an ongoing learning tool.

Coaching

Helen offers one-on-one writing coaching for accountants at all levels. This can be delivered in person or in a combination of telephone and e-mail contact.

Your Next Steps

Contact Helen Wilkie to explore the best approach to helping *your* accountants increase their professional value by developing effective writing skills.

Details of the content of the various programs is available on request.

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Call today and explore the possibilities.

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