Introduction to Report Writing

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Introduction to Report Writing
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Session Outline

① Objectives and aims

- The objective of this session is to assist students in preparing more professional, more readable and better-presented business reports.

② Learning outcomes

After the session, students should be able to:
- Better organise and structure a report
- Write and express themselves better
- Present their work more professionally
- Critique their writing style

③ Lecturer

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④ Session structure and delivery

I deliver the session in a once-off, one-and-a-half hour, session.

⑤ Teaching and learning strategy

Students are required to:
- Prepare a business report in advance (see Assignment 1 below) which will be subject to critique
- Edit a piece of text (see Assignment 2 below)
- Critique example reports (see Assignment 3 below)
- Critique another person's work (see Assignment 4 below)

⑥ Assignment 1: Preparing a business report

In advance of the session, I ask students to prepare a professional business report, addressed to (*but do not send to!*) the Director of the MBA Programme. In their report, students should set out (i) their prior business experience, (ii) how they expect to benefit from completing an MBA degree at the Smurfit School and (iii) how they will contribute to the Programme.

Reports should not exceed five pages (including title page and table of contents page).

Essential requirements

- Students must bring one **hard copy** of their report to the report writing session (a copy of the report on a laptop is not sufficient).
- Please print your report in time. Do not leave it until the last minute. You could get caught up in the queues for printer facilities in the Smurfit School.
- (There is no need to submit your report to Niamh Brennan in advance of the session).

⑦ Assignment 2: Omit needless words

Before the session, I ask students to rewrite the text below in as few words as possible (i.e., as parsimoniously as possible), while at the same time retaining the full meaning of the text.

Essential requirements

- Students must bring one hard copy of their edited version of the text below to the report writing session.

Example 0: Example text for editing

Virtually all experienced writers agree that any written expression that deserves to be called vigorous writing, whether it is a short story, an article for a professional journal, or a complete book, is characterized by the attribute of being succinct, concise and to the point. A sentence – no matter where in the writing it occurs – should contain no unnecessary or superfluous words, words that stand in the way of the writer's direct expression of his or her meaning and purpose. In a very similar fashion, a paragraph – the basic unit of organization in English prose – should contain no unnecessary or superfluous sentences, sentences that introduce peripheral content into the writing or stray from its basic narrative line. It is in this sense that a writer is like an artist executing a drawing, and it is in this sense that a writer is like an engineer designing a machine. Good writing should be economical for the same reason that a drawing should have no unnecessary lines, and good writing should be streamlined in the same way that a machine is designed to have no unnecessary parts, parts that contribute little or nothing to its intended function.

This prescription to be succinct and concise is often misunderstood and requires judicious application. It certainly does not imply that the writer must make all of his or her sentences short and choppy or leave out all adjectives, adverbs, and qualifiers. Nor does it mean that he or she must avoid or eliminate all detail from the writing and treat his or her subjects only in the barest skeleton or outline form. But the requirement does imply that every word committed to paper should tell something new to the reader and contribute in a significant and non-redundant way to the message that the writer is trying to convey. (303 words)

(Source: Bem, 2002)

⑧ Assignment 3: Critiquing example reports

Before the session, I ask students to (quick-and-dirty) rank the following three reports from best to worst, based on the quality of the (1) report structure/layout, (2) report writing style, (3) report presentation and (4) report citation and referencing systems (**there is no need to judge the content**). In addition, please identify the strengths and weaknesses of the three reports which influenced your ranking decision.

The three reports are as follows (There is no need to print out these reports – they are quite long):

(1) Report of the Commission on Financial Management and Control Systems in the Health Services 2003
(2) Royal Bank of Scotland Corporate Responsibility Report 2007
(3) McKinsey World Schools Systems Report 2007

⑨ Assignment 4 (optional): Learning to critique your own and other people's work

Before the session, I ask students to critique these "*Introduction to Report Writing*" notes.

<u>Request (this is not an essential task but would be very welcome)</u>

- Students can email critiques of the Report Writing Notes to Prof Niamh Brennan (Niamh.Brennan@ucd.ie) before the session.

⑩ Suggested reading

The following readings embellish the points made in these notes.

Lucy Kellaway was a columnist with the *Financial Times* until 2017. I have reproduced four of her pieces from 2007, when I first prepared these notes (See Appendices 2, 3, 4, 5). They are as relevant today as they were in 2007. Lucy also used to deliver "corporate guff awards" which are most entertaining, such as:

- 2016 Corporate Guff Awards: https://www.irishtimes.com/business/work/lucy-kellaway-2016-have-we-hit-peak-corporate-guff-1.2929295 [accessed 12/8/2017]
- 2015 Corporate Guff Awards: https://www.ft.com/content/a989fc5c-aa4b-11e5-9700-2b669a5aeb83 [accessed 12/8/2017]
- 2014 Corporate Guff Awards: http://www.bbc.com/news/business-25652101 [accessed 12/8/2017]

David Madigan (class of 2017/18) brought the Tiger Oil memos to my attention, which you might enjoy reading: http://www.lettersofnote.com/2010/08/tiger-oil-memos.html [accessed 12/8/2017]

Some academics are prone to using long complicated words. I sometimes think this weakness is a tendency of second-rate academics who think big words make them look better. "Psychobabble" is also a feature of business. There is nothing to beat plain speaking. Thus, I like Lederer's article which I have reproduced in Appendix 6.

Finally, the principles of Strunk and White (2007) run throughout these notes.

Kellaway, L. (2007a) Brash is better than bland in motivational memos, *Irish Times* 11 June 2007. (Appendix 2 in these notes)

Kellaway, L. (2007b) Deloitte blue book reveals large surplus of rich drivel, *Irish Times* 2 July 2007. (Appendix 3 in these notes)

Kellaway, L. (2007c) Ridiculing corporate jargon has its consequences, *Irish Times*, 9 July 2007. (Appendix 4 in these notes)

Kellaway, L. (2007d) What makes a millionaire different? *Irish Times* 16 July 2007. (Appendix 5 in these notes)

Lederer, R. (1991) The case for short words, in *The Miracle of Language*, Pocket Books, New York, NY, pp. 30-33. (Appendix 6 in these notes)

Strunk, William Jr., and White, E.B. (2000) *The Elements of Style*, 4th edition, Allyn and Bacon

Executive summary

These notes guide students on how to prepare business and academic reports. I discuss four perspectives of report writing: (1) report structure, (2) report writing style (including readability), (3) report presentation, and (4) report citation and referencing systems. The material includes illustrations and examples to enhance the points made in these guidelines. The guidelines also include directions on how to properly cite material and list references. I also include some personal views on the dangers of less formal communication.

Table 0: Preamble – the secret of good writing

The secret of good writing is to strip every sentence to its cleanest components. Every word that serves no function, every long word that could be a short word, every adverb that carries the same meaning that's already in the verb, every passive construction that leaves the reader unsure of who is doing what – these are the thousand and one adulterants that weaken the strength of a sentence. And they usually occur in proportion to education and rank. (Zinsser, 2006: 9)

Writing is hard work. A clear sentence is no accident. Very few sentences come out right the first time, or even the third time. Remember this in moments of despair. If you find that writing is hard, it's because it is hard (Zinsser, 2006: 9)

The most important thing about good writing is that it helps you think. That is, there is great, great validity to E.M. Forster's point: "how do I know what I think until I see what I say?" (*Aspects of the Novel*, 1927) (Ragins, 2012: 500).

I can't write five words but that I change seven (Dorothy Parker, as quoted in Capron, 1956)

1. Introduction

A poor piece of work well-written will be more favourably viewed than a good piece of work poorly presented, structured, and written. It is therefore vital that you carefully follow the advice in these notes if you are to reap the rewards for all the work you have done. It is not enough to carry out the work to the highest of standards. You must be able to communicate this to readers in the final product – the report. Remember, this is the only basis on which readers of your report can judge the quality of your work.

Eight sections structure these notes:

- Section 1 sets out the objective and importance of well-written reports
- Section 2 provides guidance on report structure
- Section 3 includes advice on writing style
- Section 4 discusses presentational choices
- Section 5 deals with citation and referencing systems
- Section 6 provides some advice on producing the final document
- Section 7 considers other forms of communication
- Section 8 draws some conclusions.

1.1 Objective

The objective of these notes is to help students write better reports. I consider this from four perspectives: (1) report structure, (2) report writing style, (3) report presentation, and (4) report citation and referencing systems.

1.2 Importance

Business executives are often under pressure and do not have time for long, unfocussed reports. Many business reports are presented to boards of directors. Non-executive directors often hold fulltime positions in other organisations and do not want excessive reading from management.

The observations of Sir Michael Barber (who headed up Tony Blair's "delivery unit"), reproduced in Table 1, resonate.

1.3 Takeaway

After reading these notes, students will learn how to present material more clearly, parsimoniously (i.e., economically, frugally), effectively and efficiently.

2. Structuring your report

Reports generally contain introductory material followed by a number of sections or chapters (depending on length) and ending with references and appendices. Page numbers in roman numerals (e.g., i, ii, iii…) often distinguish introductory material from the main text. To do this in Microsoft Word (on a PC rather than an Apple Mac), insert a section break in your document [➔Page Layout, ➔Breaks, ➔Section Break, Next Page]. You will then have two footers, one for Section 1 and one for Section 2. You can then use a different format page numbers for Section 1 (i.e., i, ii, iii) and Section 2 (i.e., 1, 2, 3). To do this in Microsoft Word, insert a section break in your document [①➔Insert, ➔Page Number, ➔Top/Bottom of page; ②➔Insert, ➔Footer, ➔Edit footer➔Link to previous (unlink the footers); ③➔Insert, ➔Page Number, ➔Format page number➔Number format]

In longer reports, the body of the text should all be in chapters, and the material should be organised in the appropriate chapter. Material included should be relevant to the report. Incidental material padding the report will confuse, if not irritate, the reader.

Table 1: Importance of good communication

This table summarises Barber's (2007) observations on good/poor communication

- In the absence of natural talent, good preparation is all there is

Reports written by Whitehall civil servants

- Thoughtful prose
- Essays decorated with the occasional number
- I have met very senior civil servants who prepared for a presentation to the cabinet as if it was just another seminar.
- 'My usual approach is to wing it.' Breathtaking!
- Departmental presentations were dreadfully lacking in focus, full of lists and PowerPoint bullets and, above all, long-winded
- I was repeatedly struck by the inability of so many key officials to present anything in five minutes.

Written reports

- I provided him [Tony Blair] with a five to ten-line summary of my views on each of the priorities.
- Delete management jargon
- Sharpen the messages
- Call a spade a spade
- Clear messages for the next steps
- Short crisp report
- One-page summary of the necessary action.
- We decided in retrospect that our delivery reports had become too wordy and wide-ranging.

Presentations

- Obsessed with using the slot (presentation to cabinet) well.
- Clear the diary and focus on the presentation
- By the time I had presented, I had rehearsed on my own several times
- I obsessed over every detail of the presentation: the graphs, the phrases, the pace and timing of the key messages.
- Spent more than 20 hours preparing
- We became experts in the Delivery Unit not just at analysing the data but at presenting it so that a busy Prime Minister, at a glance, could understand the key message.
- Presentations were sharp, clear, brief
- I prepared for this [press conference] in my usual obsessive way.

Media

- It is important to manage the media well. Spin really does matter. The danger comes when it is divorced from substance.

Inter-personal

- Never being defensive, whingey or long-winded

Meetings

- We spent hours preparing to be effective in short meetings (Blaise Pascal (1657): *Je n'ai fait celle-ci plus longue que parce que je n'ai pas eu le loisir de la faire plus courte.* I have made this letter longer than usual because I lack the time to make it shorter*)*
- Summing-up at the end of meetings of ten or 12 really telling points.
- He acknowledged that he prepared the summing-up before the meeting began.
- Anyone chairing a meeting who is on top of the issues should be able to predict with an accuracy of 80 per cent or more what issues will emerge and how to deal with them.

(Source: Barber, 2007)

2.1 Title page

The report should commence with a title page. This should contain the title which should be clear and concise, only including essential words. Choose all words in the title with care, paying attention to syntax.

Example 1 illustrates good and bad titles (from Master of Accounting dissertations). In illustrations 1 and 2, some words (as shown in Example 1 by strikeout notation) were unnecessary and could be dropped from the title. The third title is too general and not sufficiently focused and specific. The fourth title would be improved by specifying the countries to be compared. Also, the fourth title does not make it clear whether the dissertation deals with pension accounting regulations or pension accounting practices in company accounts. Example 5 is far too long and wordy.

Example 1: Good and bad report titles

Good examples

1 Corporate governance (practices) in Irish public ~~companies~~ and semi-state companies

2 Environmental reporting: A survey ~~and analysis~~ of Irish practice

Bad examples

3 Departing from historical cost: An investigation into current value accounting

4 The evolution of accounting for pensions: An international comparison

5 Environmental reporting in Ireland. A case study on the change in the level of disclosures relating to environmental issues in three Irish companies, namely Coillte, Aer Rianta and Jefferson Smurfit

The title page to a report should include the following five pieces of information:

1. Title of the report;
2. Name(s) of the author(s);
3. Purpose for which the report is prepared/ Identity of the target audience for the report (e.g., The Board of Directors);
4. Name of the institution for which the report is prepared (e.g., A plc);

5. Date of the report – with multiple versions of the report, identify the version numbers.

2.2 Table of contents

There should be a table of contents. The table of contents should reflect exactly the content of the report (e.g., the headings should be word-for-word the same).

It is important to structure the content of the report in a logical manner, appropriate to your topic. Within reason, your report will be more readable the more headings and sub-headings you use (provided they progress logically, i.e., A to B to C, not A to C to B). As you write the report, its structure will evolve. As a result, the table of contents will constantly change and you should constantly critique it for its logical structure.

As well as the material in chapters, the table of contents should also show the preface material, a list of tables, figures, etc., references and appendices. The table of contents should include page numbers.

You should decide on the use of capitals in the table of contents and be consistent in your usage thereafter.

As shown in Table 2, completing reports and completing jigsaw puzzles have a lot in common. The backbone of the structure of the report is the issues addressed by the report. The issues you wish to address drive the whole project. It is therefore critical that you select the optimal issues. A clear brief is necessary for this purpose.

Table 2: Jigsaw–report-writing analogy: similarities between completing jigsaws/reports

Framework for jigsaws	Framework for reports
• Complete framework for jigsaw by assembling the pieces with flat edges to form the four-sided border of the puzzle.	• Prepare the table of contents which will be the framework for your report.
• Do this by trial and error, building up the border until it is complete.	• Do this by trial and error, building up the table of contents until it is complete. As a result, the table of contents will change many times over the course of the report, as your ideas mature. The table of contents is the route map to completing the report. It indicates the beginning, middle, and end of the report. It provides a coherent and rigorous structure underpinning the work.
• If you do not complete this four-sided border, it will not be possible to complete the jigsaw.	• If you do not complete a logically structured table of contents, it will not be possible to complete a good report.
Completing jigsaws	Main body of reports
• Build up the jigsaw in an iterative process by trial and error, assembling a few pieces here, assembling a few pieces there, etc.	• With a draft table of contents to hand, build up the text of the report in an iterative process by trial and error, writing a bit here, reading a bit, writing a bit there, doing some research, reading a bit more, writing a bit more, etc. Do not write the report in a linear process, starting at the beginning and finishing at the end.
• If you complete this four-sided border at the very outset, then you will complete the entire jigsaw more quickly.	• If you complete this table of contents at the very outset, then you will complete the entire report more quickly.

2.3 Other preface material

A page for acknowledgements may be included. This should be to the point, appropriately phrased, and not too informal or jocose.

If justified by its length, the report should contain an executive summary which should be as short and to the point as possible (for example, reports of five pages would be too short to justify an executive summary). An executive summary condenses the final report. It should summarise:

- Issues addressed by the report;

- The research methods;
- Results and main findings.

2.4 The report itself

The report itself, which follows the preface material, may consist of a number of sections or chapters (for a longer report), followed by references (especially if it is an academic piece of work) and appendices. Do not assume the reader will read the report from beginning to end.

2.4.1 Addressing the report: reports versus memoranda versus letters

Although this document is about report writing, I think it may be useful to consider the differences in layout and headings if you were writing a memorandum or a letter.

Similar but slightly different protocols apply if you are writing a memorandum/memo. A memo would not contain a title page. Rather, the headings will appear at the start of the memo laid out as follows:

1. To:
2. From:
3. Re:
4. Date:

Similar but slightly different protocols apply for letters, as illustrated in Example 2. Letters should contain:

1. Address of the business from which the letter is being written (which is usually printed on the notepaper of the business);
2. Name of the person to whom the letter is addressed, including their title below their name, followed by the name and address of the business. This should appear on the left-hand side of the letter;
3. Date of the letter;
4. Subject matter of the letter;
5. Salutation ('Dear');
6. To whom the letter is addressed (use title and surname? Or use first name?);

7. "Subscription" or ending of the letter;
8. Identity, title, and position of the person writing the letter which should come at the end of the letter.

Example 2: Protocols for letters

❶Financial Regulator
Dame street
Dublin 2

❷Mr. David Drumm
Chief Executive
Anglo Irish Bank plc
St. Stephen's Green
Dublin 2

❸31 August 2009

❹Recent inspection by the Financial Regulator

❺Dear ❻Mr. Drumm [David?],

Introductory paragraph, setting out terms of reference or equivalent

Main text

Concluding paragraph

❼Your sincerely
("Yours faithfully" if the writer does not know the person)
❽Mr. Patrick Neary
Financial Regulator

2.4.2 The first and last sections/chapters

The most difficult, and some would say the most important, sections/chapters are the first and last. The first section/chapter introduces readers to what they are about to read. First impressions are very important and create an initial reaction to your work which may be difficult to change thereafter. The last chapter summarises what the reader has read, and teases out the implications thereof. The last chapter is where you tell the final story – the findings and implications of your work.

Write these chapters bearing in mind that some readers may only look at the first and last chapters. These chapters will therefore repeat material from elsewhere

in the report. Some repetition is necessary in a report. For most readers coming to the report for the first time, constant reminder of the project, the themes and objectives underlying the report, and the methodology adopted, is necessary.

The introduction to the report should explain the purpose of the report, including terms of reference if necessary.

2.4.3 Body of the report

For the written report to hang together as a coherent story, there should be good linkages between each chapter. Every chapter should start with introductory paragraphs and should end with a summary and conclusions' section.

The introductory paragraphs should introduce the reader to the chapter and briefly summarise the chapter contents. The chapter introduction may refer to material in previous chapters to emphasise the linkages between what has come before and the material in the current chapter. "*Tell them what you are going to say, say it, and tell them what you have said*".

Clearly signal any assumptions, evaluations, and recommendations in the report.

The summary and conclusions sections should briefly summarise the chapter, following its structure and sequence. It should end with an introduction to the next chapter.

Sub-divide text in chapters as much as possible by headings and sub-headings. There should be a logical and obvious structure to the material, which should be evident from the table of contents.

2.4.4 The final section/chapter

The final chapter summarises and concludes all the material preceding it. It should briefly summarise the report (i.e., issues addressed, methods) and the findings. Try to draw sensible conclusions and relate these to the real-world business we live in. Make sure that you have answered or addressed the

issues/questions you set yourself at the beginning of the report. For a piece of research, explore the significance of the results. Discuss implications of the research findings, and for policymakers. Point out any research limitations. Include suggestions for future research. These latter sections (implications, limitations, future work) may also be appropriate for a business (rather than research) report.

Conclusions should be firm. How you reached the conclusions should be clear.

2.4.5 References

Cite sources used in the report. Not to do so is plagiarism. It is important that sources cited in the report be referenced in a comprehensive way, such that the reader can source the material themselves if they so wish. Most business people do not understand how to complete a list of references – in particular, the details for each reference. Include references in footnotes in the chapters or in a separate section at the end of the report (which is the format adopted in this report). The list of references should follow the chapters/main body of the report. I deal with this in more detail further on. To summarise – references should be in alphabetical order and should consistently follow a referencing style. The list should only contain references cited in the report.

2.4.6 Appendices

Appendices contain detailed information not essential in the main chapters of the report. Examples of material suitable for appendices include a copy of any questionnaire or interview outline used in the research, economic information, background information on companies used in a case study, list of abbreviations used in the report, etc.

3. Advice on writing style

This section provides advice on how best to write the report, including some advice on presentation. Section 4 deals with some additional presentational issues.

The advice here is not "set in tablets of stone". For example, please see Table 3 for alternative advice (not all of which I agree with). Avoid jargon, technical terms and specialist knowledge your readers will not understand. Keep paragraph structures, sentence structures and vocabulary simple.

Table 3: How to write right

Framework for reports

Keep it simple

- Don't use formal language. Use plain, everyday words that get your point across. Steer clear of jargon and avoid long-winded sentences. No one will complain that something is too easy to understand. Practice cutting long sentences down to their essence – make the point with the shortest sentence you can.

Be upfront

- Put your conclusion first. Don't make your reader hunt for the meaning. Use the rest of the document to support and explain that conclusion.

Use descriptive headlines

- Text without headlines is dense and hard to digest. Break your text into clear, logical sections and flag them with a headline that describes what follows. Don't use empty headlines such as Introduction, all it says is that you are at the beginning of the section – your reader can see that.

Good layout

Use a narrow column of text to maximise the white space around it. This makes your text stand out. The eye also finds it easier to process text which flows dominantly downwards than across.

Choose the right font

- Use fonts readers are familiar with. The more unusual the font, the more unreadable it becomes. Use italics, bold typefaces and capital to highlight section but don't overdo it. This helps the reader pick out key words and phrases.

Use capitals sparingly

- They can be used for titles and headings but are hard to read and should never be used for entire sentences.

Make sure they read it

- Keep it as brief as possible, don't state the obvious (don't start with "*I have received your letter*", you wouldn't be replying if you hadn't), and avoid stock phrases such as "*I trust the above is in order*", your reader has seen it all before.

(Source: Cheeseman, 2002)

(In the past, students have critiqued this text (e.g., "How to write ~~right~~"). I have not amended the text, keeping it as in Cheeseman's original text)

3.1 Knowing your reader/audience

The key element of writing, often overlooked, is the audience you are writing for. "*Communication is not about the person communicating; it's about the audience*" (Harvard Business Publishing Management Communications course). The style and presentation of your report is likely to differ depending on whether, for example, your boss or your lover is your audience. Good writers will try and get

into the mind of their audience. Later in these notes, I advise writers to use plain words, avoid jargon, and avoid complex words not used in everyday speech. This advice depends on the target audience for the report – the type of individual or professional reading the report. When in doubt, it is safer to assume an unsophisticated audience.

3.2 Easing readers into your material

As well as carrying out a competent piece of work, you need to communicate the work to the reader. Remember you are telling a story – the more eloquent, logical and persuasive your story, the better you will persuade the reader that your work is good. No matter how well you carry out the work, if you cannot tell the story well you cannot expect the reader to believe the work is competent.

Logical argument and structure are very important. A well-constructed table of contents is vital to this.

Authors who have been working many months or even years on their project are completely familiar with the material. This is not the case with their readers. Ease readers into the work. Make sure to present information in a logical sequence: A➔B➔C, not A➔C➔B. It confuses readers if you put the cart before the horse. Start your story at the beginning. Move from the general to the particular.

3.3 Writing style

A good little book to read on style is Strunk and White (2000). Many US universities make this book required reading for students. The book is widely recommended, for example, in the style guidelines of *The Accounting Review*. Table 4 summarises the book in an amusing rap-song style manner (please watch the video to hear the song).

Table 4: Key messages in Strunk and White (2000), *The Elements of Style*

My name is Strunk
And they call me White
Here to teach you how to put the pen down right
I see that your writing is a little bit wild
These are the Elements of Style.

Will Strunk in the house but don't call me junior
Grammatical genius. Number one word groomer.
I teach English 8 at the school of Cornell
Choose your words carefully or I'll put you through hell.

E.B. White on the mic, former student of Strunk
A story that flows is all I need to get crunk
Write for the New Yorker, papers marked up in scarlet
I spin webs with words like my name was Charlotte.

"In the last analysis"
That's a bankrupt expression
It's clear you're not learning
So listen to my lesson.

Omit needless words. Good writing is concise
When I was in your class, you repeated that thrice
9 times out of 10 'student body' is wrong
Say students instead. Move your story right along.

My name is Strunk
And they call me White
Here to teach you how to put the pen down right
I see that your writing is a little bit wild
These are the Elements of Style.

Split infinitive
Never definitive
Sounds unintelligent
Dumb and inelegant.
Just say it like you meant
Always write with intent
Each word precious
Like Benjamins that you spent.

Do not join independent clauses with a comma.
But I love it, it's cool.
I don't care if you wanna.

Jails and schools should not be called facilities.
I hate all these writers with second-rate abilities.
Don't use dialect 'less your ear be good
You cover East Harlem, but you ain't from the hood.

Be clear brief bold with each story told
If it's your goal to turn ink to gold.

My name is Strunk
And they call me White
Now you know how to put the pen down right
When I read your work, you know I'm gonna smile
Those were the Elements of Style.

Source: http://vimeo.com/33410512

The famous writer George Orwell recommends following six principles in good writing which Table 5 summarises. Orwell's first writing principle can be summarised as "never use cliché". The fourth point might be softened as "prefer the active". There are some contexts where the passive voice may be necessary (I develop this point further on).

Table 5: George Orwell's writing principles

1. Never use a metaphor, simile, or other figure of speech which you are used to seeing in print.
2. Never use a long word where a short one will do.
3. If it is possible to cut a word out, always cut it out.
4. Never use the passive where you can use the active.
5. Never use a foreign phrase, a scientific word, or a jargon word if you can think of an everyday English equivalent.
6. Break any of these rules sooner than say anything outright barbarous.

(Source: Orwell, George (1946) Politics and the English Language, *Horizon*, April)

Strunk and White articulate three important principles to improve writing style and make text more readable. I have added two more:

(1) Write professionally, as you would speak

(2) Use short sentences

(3) Omit needless words

(4) Move from the general to the particular

(5) Avoid grammar and spelling mistakes.

I discuss these five principles below.

3.3.1 Write professionally, as you would speak

Pay close attention to your writing style. Try and write as you would speak (in a formal professional business setting, not as you would speak, for example, in the pub!!!). Use plain language. Do not use jargon. Avoid complex words not used in everyday speech and everyday life. The average man/woman in the street should be able to understand the material. It is often obvious when students (especially undergraduates) have plagiarised material from other sources, as the language reproduced would not be used by persons of that age/experience.

Language and tone should be professional/academic – personal remarks and jokes can grate on the reader. Avoid colloquial (informal) phraseology in a formal business report, e.g., avoid "I've", "don't" – use "I have", "do not" instead (I acknowledge that other authors do not apply these standards, such as Cheeseman in Table 3, Evans in Table 7 and Pols in Table 8). Avoid emotional or loaded words.

The following specific points about style are worth noting:

- The style of writing should be professional and business-like. Avoid an overly personalised style of writing;
- I used to prefer the passive voice for formal business communication ("This report was written..."), until I saw a heavy critique of this practice in a (double-blind) review of a paper under review with a North American academic journal.[1] If you are using the active voice, use first person singular or plural (I/We wrote this report…). Use of the passive / active voice is a matter of judgement depending on the audience for the communication, the nature of the communication (e.g., letter versus report), and the subject matter. Some might argue that the passive voice makes writing vague, denies responsibility and creates an artificial distance between writer and reader (Gray, 1967). There may be a cultural issue here. Some Americans tend to see distance between individuals as bad whereas for some in England it is a way of life! The passive voice may be useful where tact is important – for example, "*a serious mistake was made*" rather than "*the CEO made a serious mistake*". Section 7 in these notes is quite personal, so I switched to the active voice for that section;
- Spell numbers up to ten (e.g., eight, nine, ten), write numbers greater than ten as numerals (e.g., 11, 12, 13). Sometimes numbers below ten are in numerals (e.g., later in these notes I refer to "12-point" and "10-point");
- Be careful about using capitals – my own rule is to avoid them. e.g.,
  'Plan and design your research methodology in advance'

[1] Reviewer 2 observed: "1. The writing needs a great deal of polishing. (a) The use of the passive voice is a major problem that injects a lot of unnecessary ambiguity into the writing. The manuscript would be much more readable if it were revised to use the active voice."

not

‘‘Plan and design your Research Methodology in advance’;

- Avoid repeating the same word or phrase in a sentence;
- Avoid starting successive sentences with the same word or phrase;
- Keep footnotes to a minimum or do not use them at all.

3.3.2 Use short sentences

Keep sentences short. When editing/critiquing your work, you will find dividing one long sentence into two short sentences will improve readability.

3.3.3 Omit needless words

The importance of concise expression is epitomised in the following quotation: “*If you can’t write your idea on the back of my calling card, you don’t have an idea*” (David Belasco, theatre producer, quoted in Cheeseman 2002). Never use several words where one will do. Eliminate redundant words from sentences, while at the same time retaining the full meaning of the sentence. Do not include words where their omission would make no difference to the meaning of the sentence e.g., ‘[~~The~~] disclosure of profit forecasts provides useful information to [~~the~~] shareholders’ – omitting ‘the’ twice improves readability. Avoid multiword prepositions, such as “pursuant to”, “prior to”, “with regard to” (Trudeau, 2011, p. 151).

Example 3 is an example of a wordy writing style from the acknowledgements section of a dissertation. Some words are redundant. For example, one assumes the author is sincere when he thanks people. The student can therefore omit the word “*sincerely*”. The acknowledgement contains an inappropriate jocose remark as it was a poor dissertation! A business report (or any business communication, especially email) is not the place to make remarks that the writer thinks are funny but which may not have the same effect on the reader.

Example 4 contains illustrations of good writing styles. Illustration 1 was the first paragraph in the abstract in a dissertation. The sentence is interesting and provoking without being flippant or written in unprofessional language.

Academic sources support the statement. As the last sentence, Illustration 2 provides an appropriate and interesting ending to a dissertation.

Example 3: Omit redundant words (1)

Original sentence
"I would like to sincerely thank the many people who gave their time so generously to assist me in my research – without them this thesis would not be half the masterpiece it is!" (34 words)

Original sentence edited (redundant words eliminated, sentences shortened, and jocose text removed and replaced)
"I ~~would like to sincerely~~ thank the many people who ~~gave their time so generously to assist~~ [insert word] helped me [insert better words] with this ~~in my~~ research [insert full stop to shorten sentence]. ~~– without them this thesis would not be half the masterpiece it is!~~ [remove and replace jocose text] This thesis has benefited greatly from their assistance."

The sentence now reads better as follows
"I thank the many people who helped me with this research. This thesis has benefited from their assistance." (18 words)

Example 4: Illustrations of good writing styles

1 In 1979 Sterling wryly suggested that accountants may have anticipated the ecology movement by recycling issues rather than resolving them. This thesis is concerned with one of the most recycled issues of them all: the issue of tax-allocation (Wise, 1986).

2 Paterson (1995) summed up the deferred taxation controversy when he stated that 'deferred taxation is not a real liability rather an accountant's abstraction'.

Booth, Colomb and Williams (1995) provide some useful tips on opening and closing sentences. They advise opening with a striking quote, striking fact or a relevant anecdote. They caution against opening with a definition, opening too grandly or opening by repeating an assignment requirements. Their advice for closing sentences are just as good: close with an echo, of your opening quote, fact or anecdote.

Example 5 summarises some common phrases ripe for shortening.

Example 5: Omit redundant words (2)	
The reason why is that	➔ Because
Owing to the fact that	➔ Since
Call your attention to	➔ remind you
The question as to whether	➔ Whether
There is no doubt but that	➔ no doubt (doubtless)
Used for fuel purposes	➔ Used for fuel
He is a man who	➔ He
In a hasty way	➔ Hastily

3.3.4 Move from the general to the particular

Introduce readers to concepts at a high/general level, before getting into the mind-numbing particulars. Readers may not continue reading if you provide them with too much detail before getting them to buy into the main concept.

3.3.5 Choose the right word

A common writing error is the choice of the wrong word to express what you are trying to express. Table 6 shows examples of wrong words.

Table 6: Incorrectly used words that can make you look bad

	Word	Definition	Word	Definition
1	Adverse		Averse	
2	Affect		Effect	
3	Compliment		Complement	
4	Criteria		Criterion	
5	Discreet		Discrete	
6	Elicit		Illicit	
7	Farther		Further	
8	Imply		Infer	
9	Insure		Ensure	
10	Number		Amount	
11	Precede		Proceed	
12	Principal		Principle	
13	It's		Its	
14	They're		Their	
15	Who's		Whose	
16	You're		Your	

Source: http://www.inc.com/jeff-haden/32-incorrectly-used-words-that-can-make-us-look-stupid.html

Action Point 01: Please complete Table 6 by defining each word.

3.3.6 Avoid grammar and spelling mistakes

Pay careful attention to grammar, errors in writing style and spelling mistakes. Bad grammar and spellings are inexcusable given the availability of word processors/spell checkers. Carry out grammar checks and spell checks. Most importantly, proof-read the material at least twice before finalising your report. Proofreading is more than re-reading. The best way to proof-read is to call the material out loud to someone else. When I was a KPMG trainee, we had to proofread by calling over the document with another person. Find an experienced fellow proof-reader with a good eye for detail. Sloppy presentation will also create the impression that the work behind the report was also sloppy.

Table 7 and Table 8 provide a useful reminder of some common errors.

Table 7: Writing style - errors to avoid (1)

Incorrect

1 Don't use no double negative
2 Make each pronoun agree with their antecedent
3 Join clauses good, like a conjunction should
4 About them sentence fragments
5 When dangling, watch your participles
6 Verbs has to agree with their subjects
7 Just between you and I, case is important too.
8 Don't write run on sentences they are hard to read
9 Don't use commas, which aren't necessary
10 Try to not ever split infinitives
11 It's important to use your apostrophe's correctly
12 Proffered your writing to see if you any words out
13 Correct spelling is esential

Source: Evans (1972, p.182)

Correct

1 Don't use double negatives
2 Make each pronoun agree with its antecedent
3 Join clauses properly as a conjunction should
4 Avoid sentence fragments
5 Watch for dangling participles
6 Verbs have to agree with their subjects
7 Just between you and me, the case is important too
8 Don't write run-on sentences. They are hard to read.
9 Don't use commas which aren't necessary
10 Try not to split infinitives
11 Correct use of apostrophes is important
12 Proofread your writing to see if you have left any words out
13 Correct spelling is essential

Table 8: writing style - errors to avoid (2)

Incorrect

How to write good

1 Avoid alliteration always.
2 Prepositions are not words to end sentences with.
3 The passive voice is to be avoided.
4 Avoid clichés like the plague. They're old hat.
5 It is wrong to ever split an infinitive.
6 One should never generalise.
Seven Be consistent
8 Don't use more words than necessary. It's highly superfluous.
9 Be more or less specific.
10 Exaggeration is a billion times worse than understatement.

Source: Pols (2006: 6)

Correct

How to write well

1 Avoid annoying alliteration.
2 Prepositions are not words with which to end sentences.
3 Avoid the passive voice.
4 Avoid clichés.
5 It is wrong to split an infinitive.
6 Writers should never generalise.
7 Be consistent.
8 Don't use more words than necessary.
9 Be specific.
10 Exaggeration is worse than understatement.

When making word choices, the US Government's plain English guide (https://plainlanguage.gov/guidelines/words/use-simple-words-phrases/[accessed 16/9/2020] advises writers to pick familiar or commonly used words over the unusual or obscure. The guide lists complex words and suggests substitutes (See Table 9). See also the lists in Kimble (2006).

Table 9: writing style - errors to avoid (3)
[Bold marks the dirty dozen, the 12 offenders]

Don't say	**Say**
a and/or b	a or b or both
accompany	go with
accomplish	carry out, do
accorded	given
accordingly	so
accrue	add, gain
accurate	correct, exact, right
additional	added, more, other
address	discuss
addressees	**you**
addressees are requested	(omit), please
adjacent to	next to
advantageous	helpful
adversely impact on	hurt, set back
advise	recommend, tell
afford an opportunity	allow, let
aircraft	plane
allocate	divide
anticipate	expect
a number of	some
apparent	clear, plain
appreciable	many
appropriate	(omit), proper, right
approximate	about
arrive onboard	arrive
as a means of	to
ascertain	find out, learn
as prescribed by	in, under
assist, assistance	**aid, help**
attain	meet
attempt	try
at the present time	at present, now
be advised	(omit)
benefit	help
by means of	by, with
capability	ability
caveat	warning
close proximity	near
combat environment	combat
combined	joint
commence	**begin, start**
comply with	follow
component	part
comprise	form, include, makeup
concerning	about, on
consequently	so
consolidate	combine, join, merge
constitutes	is, forms, makes up
contains	has
convene	meet
currently	(omit), now

Table 9: writing style - errors to avoid (3)
[Bold marks the dirty dozen, the 12 offenders]

Don't say	**Say**
deem	believe, consider, think
delete	cut, drop
demonstrate	prove, show
depart	leave
designate	appoint, choose, name
desire	want, wish
determine	decide, figure, find
disclose	show
discontinue	drop, stop
disseminate	give, issue, pass, send
due to the fact that	due to, since
during the period	during
effect modifications	make changes
elect	choose, pick
eliminate	cut, drop, end
employ	use
encounter	meet
endeavor	try
ensure	make sure
enumerate	count
equipments	equipment
equitable	fair
establish	set up, prove, show
evidenced	showed
evident	clear
exhibit	show
expedite	hasten, speed up
expeditious	fast, quick
expend	spend
expertise	ability
expiration	end
facilitate	ease, help
failed to	didn't
feasible	can be done, workable
females	women
finalize	complete, finish
for a period of	for
for example,_____etc.	for example, such as
forfeit	give up, lose
forward	send
frequently	often
function	act, role, work
furnish	give, send
has a requirement for	needs
herein	here
heretofore	until now
herewith	below, here
however	but

Table 9: writing style - errors to avoid (3)
[Bold marWs the dirty dozen, the 12 offenders]

Don't say	**Say**
identical	same
identify	find, name, show
immediately	at once
impacted	affected, changed
implement	**carry out, start**
in accordance with	**by, following, per, under**
in addition	also, besides, too
in an effort to	to
inasmuch as	since
in a timely manner	on time, promptly
inception	start
incumbent upon	must
indicate	show, write down
indication	sign
initial	first
initiate	start
in lieu of	instead
in order that	**for, so**
in order to	to
in regard to	about, concerning, on
in relation to	about, with, to
inter alia	(omit)
interface	meet, work with
interpose no objection	don't object
in the amount of	**for**
in the event of	**if**
in the near future	shortly, soon
in the process of	(omit)
in view of	since
in view of the above	so
is applicable to	applies to
is authorized to	may
is in consonance with	agrees with, follows
is responsible for	(omit) handles
it appears	seems
it is	**(omit)**
it is essential	must, need to
it is requested	please, we request, I request
liaison	discussion
limited number	limits
magnitude	size
maintain	keep, support
maximum	greatest, largest, most
methodology	method
minimize	decrease, method
minimum	least, smallest
modify	change
monitor	check, watch

Table 9: Writing style - errors to avoid (3)
[Bold marks the dirty dozen, the 12 offenders]

Don't say	**Say**
necessitate	cause, need
notify	let know, tell
not later than 10 May	by 10 May, before 11 May
not later than 1600	by 1600
notwithstanding	in spite of, still
numerous	many
objective	aim, goal
obligate	bind, compel
observe	see
on a regular basis	(omit)
operate	run, use, work
optimum	best, greatest, most
option	choice, way
parameters	limits
participate	take part
perform	do
permit	let
pertaining to	about, of, on
portion	part
possess	have, own
practicable	practical
preclude	prevent
previous	earlier
previously	before
prioritize	rank
prior to	before
proceed	do, go ahead, try
procure	(omit)
proficiency	skill
promulgate	**issue, publish**
provide	give, offer, say
provided that	if
provides guidance for	guides
purchase	buy
pursuant to	by, following, per, under
reflect	say, show
regarding	about, of, on
relative to	about, on
relocate	move
remain	stay
remain	stay
remainder	rest
remuneration	pay, payment
render	give, make
represents	is
request	ask
require	must, need
requirement	need
reside	live
retain	keep

Table 9: Writing style - errors to avoid (3)
[Bold marks the dirty dozen, the 12 offenders]

Don't say	**Say**
said, some, such	the, this, that
selection	choice
set forth in	in
similar to	like
solicit	ask for, request
state-of-the-art	latest
subject	the, this, your
submit	give, send
subsequent	later, next
subsequently	after, later, then
substantial	large, much
successfully complete	complete, pass
sufficient	enough
take action to	(omit)
terminate	end, stop
the month of	(omit)
there are	(omit)
therefore	so
therein	there
there is	(omit)
thereof	its, their
the undersigned	I
the use of	(omit)
this activity, command	**us, we**
timely	prompt
time period	(either one)
transmit	send
type	(omit)
under the provisions of	under
until such time as	until
utilize, utilization	**use**
validate	confirm
viable	practical, workable
vice	instead of, versus
warrant	call for, permit
whereas	because, since
with reference to	about
with the exception of	except for
witnessed	saw
your office	you
/ (slash)	and, or

Action Point 01: Please alert Niamh if you find any Table 9 "don't-says" in her notes.

You should not rely too much on spell checkers as Example 6 illustrates. A spell checker would not detect most of the errors in Example 6 (*There are know miss steaks in this rapport cause hour soft wear spell cheque dint fined any*! (from the *New Statesman*)).

Example 6: A warning for computer users
I like my new spell checker, It came with my PC. It planely marques four my revue, Mistakes I can not sea, I've run there verses threw it, I'm sure your please two no. It's letter perfect in its weigh, My checker tolled me sew.

3.4 Avoid abbreviations/acronyms

Do not use too many abbreviations. Use the full phrase or word when first mentioned, followed by the abbreviation in brackets, e.g., Accounting Standards Board (ASB). With numerous abbreviations, include a list of abbreviations as an appendix.

3.5 Online resources

Helen Sword is a guru on writing. Her website (www.helensword.com) is well worth visiting. Have a look at her online tools tab ➔ web tools tab ➔ digital writing tools tab, which brings you to the University of Auckland free writing tools website. This website assesses six digital resources: (i) Microsoft Word's grammar checker, (ii) Ginger, (iii) Grammarly, (iv) ProWritingAid, (v) the Writer's Diet and (vi) The Hemmingway Editor/App. The website assesses the pros and cons of using each writing tool under eight headings (some of which are only relevant for lecturers): (i) Description, (ii) (Mis)Use in writing, (iii) In the classroom, (iv) Drawbacks & Malfunctions, (v) Ethical issues, (vi) Experiments, (vii) Reading room, (viii) Technical specs.

3.6 Using readability software

A wonderful free readability software is Bullfighter, which used to be available at http://bullfighter.software.informer.com. The Bull Index calculates a score and can help in improving writing style. For example, I have applied the Bull Index to these guidelines, with the results shown in Table 10. Bullfighter recommends that average sentence length be kept to between 15-20 words. Other readability websites include https://readable.com and https://www.online-utility.org/english/readability_test_and_improve.jsp.

Action Point 02: Please suggest good replacement software for Bullfighter.

Table 10: Applying the Bull Index to these guidelines

Measure	*Result*
Bull Composite Index	7 (1= Poor; 10=Excellent)
Top Bull Terms	Frequency 1 (alignment) ➔ Bull factor low
Bull Index	100 (1=Poor; 100=Excellent)
Diagnosis: Congratulations - you rely upon standard words to explain concepts. Most concepts will be clear and understood. Keep clean.	
Average sentence length	14.2 words
Average syllables per word	1.8
Flesch Readability Score	44 (1=Poor; 100=Excellent)
Diagnosis: Teetering on the edge of unclear. The overall meaning remains discernible, but it becomes possible to lose oneself in corollary thoughts, which may be worth exploring, but which can also detract from the core point of the written article.	

Another readability calculator is the "Automatic Readability Checker" (http://www.readabilityformulas.com/free-readability-formula-tests.php [accessed 8 January 2018]). VT readability is another possibility: https://www.visiblethread.com/visiblethread-readability-sign-up/ [accessed 15 September 2020]). The VT readability score is based on long sentence use, passive voice, complex terms, grade level, readability score (Flesch reading ease). I have applied the VT readability software to these guidelines (see Table 11). Grammarly is another useful readability software. For example, Grammarly identified opportunities for improvement not identified in VT readability.

Table 11: Applying VT readability to these guidelines

Measure	*Result*	
Long sentences[1]	14.96%	(295 sentences)
Passive voice[2]	7.86%	(155 sentences)
Readability[1]	61/100	
Grade level[2]	7.2	

[1] Aim for 5% or lower. Long Sentences exceed 5%. At 14.96, your content is 2.99 times the recommended level of 5%. The message is likely buried in complex statements and run-on sentences. Split the long sentences or use lists.
[2] Use of passive voice exceeds 4%. At 7.86%, your content is 1.97 times the recommended level of 4%. Readers may have difficulty reading instructional text. Try using active voice.
[3]Readability: Aim for 50 or more; This means the content is clear and easily understood when skimmed. Your readability score is 50 or above on the Flesch Readability scale. Your message is clear and readers can follow instructional text.
[4]Grade level: Aim for 8 or lower. Well done. Your content is clear and understandable. Your score is 7.2. This means that anyone with 7.2 years of education will understand your content. Well done!

The Writers' Diet (http://writersdiet.com/) does not calculate a score. Rather, it provides a rating of the text based on its grammatical features including the use of verbs, nouns, adjectives/adverbs and lazy words such as 'it', 'this', 'that', 'there'. The Hemingway app (http://www.hemingwayapp.com/) calculates a readability score, and highlights use of adverbs, passive voice, simpler alternatives, hard to read and very hard to read sentences.

Action Point 03: Subject your report for Assignment 1 to the Writer's Diet for analysis

4. Presenting your report

This section deals with presentational issues.

4.1 Use of capital letters

In some circumstances, the text requires capital letters. In other cases, writers use capitals for emphasis.

4.1.1 When to use capital letters

Use capitals when referring to specifics. For example, "*The material in Table 1…*". There is a capital "t" in "Table 1" because the text discusses a specific table.

4.1.2 Do not use capital letters in headings

Avoid capitalising the first letter of each word in headings within documents (However, capitalising the first letter of each word in a document title can look good). This is because it is all too easy to make a mistake if you capitalise headings (i.e., not capitalise when the letter should be capitalised).

4.1.3 Do not capitalise text

Avoid using capitalised text. In my opinion, it is harder to read than un-capitalised text (e.g., "DO NOT CAPITALISE TEXT" is harder to read than "Do not capitalise text"). Also, capital letters have a particular meaning (denotes shouting) on social media and may cause offence in such contexts.

4.2 Use of emphasis

Use various techniques to emphasise or highlight text. For example, capitals, underlining, bold, italics, use of bullets, etc. Use of emphasis can make a report more readable and interesting.

4.2.1 Do not double emphasise

Excessive emphasis use can result in a cluttered and unattractive appearance, detracting from the professionalism of a document. Illustration 1 in Example 7 applies three forms of emphasis: capitals, bold and underline. One form of emphasis is enough.

4.2.2 Avoid too many font styles and sizes

A document should use a single font style (Times New Roman, Verdana, etc.) and, in my opinion, no more than two font sizes (12-point and 10-point). Illustration 2 in Example 6 uses two font styles (Cambria for the heading, and Arial for the text) and two font sizes (12-point for the heading and 10-point for the text) are used. This does not look well.

Example 7: Use of emphasis and font styles

1 **USE OF EMPHASIS AND FONT STYLES**

2 **Use of emphasis and font styles**
Emphasis can be used excessively which will result in a cluttered and visually unattractive style

4.3 Presenting tables/examples/figures

Tables are powerful tools for summarising material. If they are well structured they can communicate a lot of information parsimoniously (i.e., economically, frugally). Figures are also powerful communication tools.

Commentary should come before (not after) tables and figures. Occasionally, to avoid large amounts of white space, comments may follow rather than precede tables and figures.

Tables should be capable of being read without reading the commentary to the table. Tables should contain all relevant information and should be capable of interpretation on their own.

The sections to follow discuss how best to present tabular and illustrative material.

4.3.1 Refer to table/example/figure in the text

For clarity, table and figure numbers should be referenced in the text (e.g., "Table X" is more precise and better than "the table below", especially as the table may not end up being "below" when text is moved around to accommodate the table on one page and to avoid having large amounts of white space).

4.3.2 Locate table/example/figure on a single page

Generally (unless they are very big), tables/examples/figures should not straddle more than one page. This may require the text discussing the table to appear on a different page from the table. For this reason, as advised earlier, the

text should always mention the table/example/figure by number (e.g., Table 1, Example 2.1, Figure 3.1).

4.3.3 Numbering tables/examples/figures

Tables and figures should start with a number and title. Tables/examples/figures may be sequentially numbered (e.g., 1, 2, 3, etc.) throughout the report. Alternatively, especially for longer reports, the chapter in which the table/example/figure appears may form part of the number. If the table/example/figure appears in Chapter 2, then the sequential numbering might be Table 2.1, Table 2.2, etc.

4.3.4 Content of tables/examples/figures

Number all tables/examples/figures and include a short title indicating its contents. The title should not exceed one line.

Everything to do with the table/example/figure should appear within the table including, for example, a key (to abbreviations, units of measurement, etc.) and sources. The table/example/figure should be capable of being read and understood on a stand-alone basis without reference to the accompanying text.

4.3.5 Formats for tables/examples/figures

Set tables/examples/figures apart from the text. Do this by using a different font, by boxing the table etc. I use 10-point single spacing for my tables, and 12-point, space-and-a-half for the text. I also use a border to surround my tables/examples/figures, and I also border the title to the table. Finally, when using a border, I include blank rows and columns so that the text in the table does not appear too close to the border.

Formats are a matter of personal choice. Regardless of the format you choose, be consistent with format in all tables. I find 10-point font in tables (12-point font in the main text) is readable and distinguishes tabular material from the main text.

Headings and captions should briefly explain the numbers and other data in tables and figures. Units of measurement (Euros, kgs, etc.) should be clear. If a table or figure relies on data from another publication, acknowledge the source of that data at the bottom of the table.

Inserting a frame or textbox around a table prevents the table from appearing on more than one page. You can format the frame or text box to centre tables which looks better than the normal default left alignment format. A more modern approach might be to right-click on the table -> Table Properties -> Row tab -> Untick option to "Allow row to break across pages".

4.4 Headings and sub-headings

Use plenty of headings and sub-headings to divide up text, so as not to present the reader with un-interrupted pages of narrative. Text is more readable the more headings and sub-headings used. This makes it easier for the reader to get a sense of what you are trying to say without reading every word in the text. It also forces the writer to better structure the text, and to clarify the precise being made in the text.

Headings and sub-headings should be concise. For example, they should be no longer than one line and should not wrap over to a second line.

Here is a useful tip to avoid headings appearing on one page and the related text appearing on the next page. You can prevent headings appearing on a different page to the related/subsequent text using the *Keep-with-next* command. To do this in Microsoft Word [① Select the heading and the next paragraph of text; ②➔Home (or right-click), ➔Paragraph, ➔Line and Page Breaks, ➔Keep with next]. The selected heading and text will stay together no matter how your report pages.

Number headings properly. For example, number Chapter One headings 1.1, 1.2, 1.3, etc. and subheadings 1.1.1, 1.1.2, 1.1.3 etc.

Present headings in bold or in italics for emphasis (but do not overdo this – for example, headings in capitals, bold and underline can be excessive on the eye). You should decide whether to use capitals, bold, underlining or italics in headings - once you decide, be consistent throughout your report. Text can be right and left (i.e., centre) justified or left justified. Centre justification looks professional but research finds left-justified text more readable.

4.5 Vary presentation

Vary your presentation (not font styles – see later comment) to make the report more interesting and readable. Use of bullets, tables, diagrams, etc. helps to summarise issues and focus the readers' attention, especially where there is a lot of text to read. Use bullets where appropriate to list points especially where there is an overview or summary. This can add to the readability of your report.

Use the most up-to-date technology available i.e., word processor (e.g., Microsoft Word) and a good quality printer.

4.6 Length and format

Some publications specify a maximum length, in terms of number of words. There is no necessary relationship between quality and report length. However, there is a trend towards concise, brief reports. Briefer reports are more likely to reflect sharp and clear thinking (Allen, 1973). Padding is very irritating for busy executives under extensive time pressure.

Choice of font and spacing (single space, space-and-a-half, double spacing) will influence the number of pages e.g., 10,000 words, space and a half, in *Times New Roman* 12-point font will be approximately 45-50 pages. To do this in Microsoft Word [① Select text to be spaced; ②➔Home, ➔Paragraph, ➔Indents and spacing, ➔Line spacing]

4.7 Page numbers

The report should include page numbers. As mentioned at the start of Section 2, number the introductory/preface material using lower case roman numerals (i,

ii, iii, etc). Number the first page of Chapter 1 page 1. I prefer page numbers at the bottom of the page and centred. I think page numbers look best in 10-point font. They should be in the same font style as the text in the report.

4.8 Font styles and sizes

Modern computers have a wide range of font styles and sizes from which to choose. You should choose a font that is plain and not too fussy (for example, *Times New Roman*). Research finds that serif fonts (such as *Cambria*, *Times New Roman*) have a better readership impact than Sans Serif (which omit serifs, little lines at the end of characters) fonts (such as *Calibri*, *Century Gothic*, *Arial*) or complex fonts (such as *Brushstrokes*). In the main text of a document, the font size should be 12 point, whereas a smaller font size (10 point) can look well for text in tables. However, use a larger font size on (say) the title page. Do not use too many font sizes/types as this can irritate. Text should be well spaced. Space-and-a-half is adequate, but some reports require double spacing. There is a debate whether to left and right (i.e., centre) or left justify text.

4.9 Quotes

Quotations can be framed by using quotation marks (double quotation marks – single quotation marks are for quotes within quotes). Italics to distinguish quoted material from the normal text can be helpful, as can left and right indenting a quote (especially if the quote is long). Example 8 illustrates these three presentation alternatives (i.e., use of quotation marks, use of italics, and indenting text). Double-check quotations for accuracy. If I find an error in a quote, I can call it out using "[sic]" or I can silent edit, which is kinder to authors, For example, in a recent paper, I silent edited the following quote: "peek [it was the wrong word "peak" in the original] behind the curtains"

Example 8: Presenting quotations

1 The auditing profession defines materiality as "A matter is material if its omission or mis-statement would reasonably influence the decisions of a user of financial statements"

2 The auditing profession defines materiality as *A matter is material if its omission or mis-statement would reasonably influence the decisions of a user of financial statements*

3 The auditing profession defines materiality as:

> *A matter is material if its omission or mis-statement would reasonably influence the decisions of a user of financial statements*

4.11 Spacing

Text may be single-spaced, double-spaced or use space-and-a-half. Double spacing (especially with a font style such as Times New Roman) can be excessive, but space and a half can lead to a more readable text.

4.12 Indenting the first line of a paragraph

In a typeset publication, indenting the first line of a paragraph identifies the start of a new paragraph. In documents such as these notes which are not typeset, a blank line inserted between paragraphs distinguishes new paragraphs.

4.13 Use of visuals and colour

Given the nature of this report, it does not use visuals or colour. Many reports include visuals – images, charts, infographics, photographs, etc. These can be useful means of making reports more readable and of providing technical material in an appealing way for readers.

Limited and appropriate use of colour can improve appearance. Colour can be attractive. Colour can benefit presentation of tables and figures. However, colour printing is slow and expensive. Tufte (1983) warns that 5-10% of the population is colour deficient or colour blind. Use colour selectively. Avoid gimmicky methods of presentation.

4.14 Use of the automated features of Microsoft Word

Many documents contain automated features of the software package, Microsoft Word, often without the writer being aware of those automated features. I use Windows. I understand these shortcuts may be slightly different on an Apple Mac. For example, Microsoft Word automatically inserts spacing before and after text, which may have the effect of multiple different spacing in the document which detracts from its professionalism. Microsoft Word also indents bullet points, even if the writer does not want them to be indented. Adjust automatic features of Microsoft Word you do not like.

I do not use tabs as I find they regularly "go off". I rather use a table with the gridlines invisible. Then I know I am in control of the spacing. I also do not like automated numbered lists as they can go wrong, although automated numbering can be valuable when working with a large document, provided it is handled properly.

Use of a cross-referencing tool in Microsoft Word may help manage reports with many sections, tables and figures. Some find the table-of-contents tool in Microsoft Word useful. Use of Styles within Microsoft Word can also help to ensure consistency of heading and body text styles.

However, unless the writer is an expert in Microsoft Word, the automated features may result in a less professional document. Avoiding Microsoft Word's automated features also ensures that the writer and not Microsoft Word is in control of the document. I want to be in charge of Microsoft Word, not Microsoft Word in charge of me! Conversely, it may be more productive to become familiar with Microsoft Word's features rather than avoiding them.

In Table 12, I summarise features of Microsoft Word that I find useful – commands and keyboard shortcuts I use a lot. Select the text and apply the shortcut. I welcome your suggestions of commands and keyboard shortcuts you find useful.

Table 12: Features of Microsoft Word I find useful

Command	Purpose
Home, Paragraph, Lines and page breaks, Keep-with-next	To keep two paragraphs together on one page, e.g., to prevent a heading appearing on one page and the text on the next page, select the two paragraphs and then execute the command.
Home, Paragraph, Indents and spacing, Spacing, Before, After	I set the spacing before and after paragraphs to zero. I insert spacing using a hard return (¶)/blank line. Thus, the spacing is my own, is consistent throughout, and I (not Microsoft Word) am in control of my document.
Find (CTRL+F), Advanced Find, Find what (➔Double space), Replace, Replace with (➔Single space)	To delete double spaces. If you are centre justifying text (left and right side of text have straight edges), the text will not position properly if there are double spaces within your document.
Keyboard shortcuts	**Command**
Alt + Tab	Toggle between windows/tasks
CTRL + A	Select all text in a document
CTRL + B	Bold text
CTRL + C	Copy text
CTRL + E	Centred justify text
CTRL + F	Find text
CTRL + H	Find and replace text
CTRL + I	Italicise text
CTRL + J	Justify text left and right
CTRL + L	Justify text left
CTRL + P	Print document
CTRL + R	Replace text
CTRL + S	Save document
CTRL + U	Underline text
CTRL + X	Cut selected text
CTRL + V	Paste copied text
CTRL + Y	Redo
CTRL + Z	Undo
CTRL + 1	Single-space text
CTRL + 2	Double-space text
CTRL + 5	Space-and-a-half text
CTRL + Home	Go to start of a document
CTRL + End	Go to end of a document
CTRL + Right arrow	Move one word right
CTRL + Left arrow	Move one word left
CTRL + Up arrow	Move one paragraph up
CTRL + Down arrow	Move one paragraph down
CTRL + [	Shrink font size
CTRL +]	Grow font size
CTRL + ALT + 4	Insert € symbol
CTRL + SHIFT + C	Copy text formatting
CTRL + SHIFT + L	Bulleted list
CTRL + SHIFT + V	Paste text formatting
CTRL + SHIFT ++	Superscript text
CTRL + SHIFT +-	Subscript text
Alt Gr + 4	Insert € symbol
F4	Repeat the last command

Action Point 04: Please let me know of any features of Microsoft Word not covered in Table 10 you find useful

5. Citation and referencing systems

All academic work, and good quality business reports, should cite material from other sources. Support citations with a list of references at the end of the report.

5.1 Use of citations

There is a format or convention for citing material from other publications. Citations should give the surname (only) and year of publication. There is no need to show additional details as these are included in the full reference in the list of references at the end of the dissertation.

Example 9 illustrates different formats for citations. The citation convention used is that of *The Accounting Review* (see Appendix 1). Other journals have small variations on this convention, usually relating to punctuation. The first two illustrations (1a and 1b) cite the same material in alternative ways. Illustration 2 shows the convention of using '*et al.*' with three or more authors. Distinguish two references by the same author in the same year by using lower case letters after the year in the citation in the text and in the list of references at the end of the dissertation. Illustration 3 shows this.

Example 9: Use of citations

1a. Forecast disclosure in UK new issue prospectuses has been studied relatively recently (Ferris 1975; Ferris 1976; Keasey and McGuinness 1991; Firth and Smith 1992).

1b. Forecast disclosure in UK new issue prospectuses has been studied relatively recently by Ferris (1975 and 1976), Keasey and McGuinness (1991) and Firth and Smith (1992).

2. Ruland, Tung and George (1990) and Frankel, McNichols and Wilson (1995) find that the incidence of management earnings forecasts increases prior to securities offerings. Ruland et al. (1990) test the hypothesis that forecast reporting firms show a greater tendency than other firms to issue new capital.

3. Bradbury (1992a) tested size for this reason but did not find any relation between it and voluntary disclosure of interim earnings. Leftwich, Watts and Zimmerman (1981) and Bradbury (1992b) included size to proxy for agency costs of capital held by outsiders.

Although usually not shown, the page number may be referred to where appropriate. Citations for direct quotations in the text should always include the page reference.

Any articles or papers referred to in the report must be articles or papers you have read. If you could not get the article or paper but know of its findings from another article or paper make this clear in the way you write your literature review. Here is an example from my own dissertation. I was unable to get a copy of Spero (1979) in the time available as it was an unpublished doctoral dissertation.

> *'Marston and Shrives (1991) quote Spero (1979) as reporting that attaching weightings to disclosure scores is irrelevant, as firms that are better at disclosing 'important items' are also better at disclosing 'less important items'.'* (Brennan, 1995)

Example 10 shows sources incorrectly cited. The corrected versions cite sources properly and, in addition, are more concisely written (as shown by the word count).

In Illustration 1, there is no need to use the phrase "*in his book*" – this will be obvious from the full reference in the list of references. Show the year (1991 in

this case) of the source cited. In Illustration 2, there is no need to give the author's first name and no need to show the title of the newspaper as this information is in the list of references. Show the year of the publication (1995).

Example 10: Incorrect and correct use of citations

Illustration 1: Incorrect citation "As Timmons notes in his book, one of the most important considerations for any venture capital company in assessing a proposition is the quality of the firm's management team." (29 words)	**Illustration 1: Correct citation** "An important consideration for any venture capitalist is the quality of the firm's management team (Timmons, 1991)." (17 words)
Illustration 2: Incorrect citation "Before looking at the various sources, it is best to briefly outline some of the issues that surround the issue of taking on outside equity holdings in the small business (Source: Niall O'Shea of the Sunday Business Post)." (38 words)	**Illustration 2: Correct citation** "Before looking at the various sources of finance, consider issues surrounding investing in the equity of small businesses (O'Shea, 1995)." (20 words)

5.2 References/bibliography

A list of references and a bibliography are not the same. Make sure you understand the differences between the two. Reports, especially academic reports, should finish with a list of references relating to articles or papers, etc. quoted therein. A bibliography (as opposed to a list of references) cites additional reading on the topic. A dissertation/academic paper should generally only include a list of references. If a publication is important enough for the bibliography, the dissertation/paper should refer to it. It will therefore be included in the references.

5.3 Referencing systems

The list of references should be in the correct format. Students should decide on a referencing system at the outset. It is very time-consuming to have to retype references into a standard style at the end. Avoid this problem by deciding on a referencing system at the beginning and by applying it to all references from the outset. Once you choose the referencing system, apply it consistently to all references in the dissertation.

Some universities and colleges have their own 'house' style for references. Otherwise, choose a referencing system from one of the main academic journals. Most academic journals include style guidelines. Get a copy of the university's/journal's style guidelines. Apply these exactly as specified.

Table 13 summarises the information you should record for each article read. The title of a book or journal is usually shown underlined or in italics. The title of an article is often put in inverted commas.

Table 13: Details to record in respect of references

Book	**Article in book**	**Article**
Author(s) surname, initials	Author(s) surname, initials	Author(s) surname, initials
Year of publication	Year of publication	Year of publication
Title of book	*Title of book*	*Title of journal*
Place of publication	Editor(s) surname, initials	Volume and issue number
Publisher	Place of publication	Page numbers
	Publisher	
	Page numbers	

References should follow the style guidelines of your chosen journal. Follow the format exactly as laid out in the style guidelines. Be careful to note exact punctuation etc. – capitals, punctuation and the sequence of information are important. To illustrate, the referencing system in *The Accounting Review* is summarised in Table 14. Appendix 1 reproduces the style guidelines of *The Accounting Review* which include examples of the application of the guidelines to a selection of references.

Table 14: Application of *Accounting Review* referencing style

Authors' names	*Year*	*Title of article*	*Title of book*
• In alphabetical order by author • First author surname first, followed by initials • Full stops after initials • Subsequent authors initials first followed by surname • Ends with full stop after last author surname	• No brackets • Full stop after year	• No quotation marks • Words generally not in capitals • Ends with full stop	• Title in italics *Journal* • Journal title in italics • Followed by volume number, issue number (in brackets) • Brackets followed by colon • Page numbers • Ends with full stop

Include all citations in the text in the list of references at the end of the dissertation. A useful way of ensuring that you have not omitted a reference from the list is to use your computer to "search and find" the number "19" or "20", as all citations will refer to the year of publication. Nowadays, software is available to manage citation and referencing systems, such as Endnote. But take care! I have seen multiple and repeated mistakes introduced from inputting erroneous material into such software.

6. Producing the final document

Leave plenty of time at the end for the production process. Reports need to be carefully proof-read (which as mentioned earlier is more than re-reading!).

Using Microsoft Word's *Print Preview*, check the paging before printing your document, especially for dangling headings (fix this using the *Keep with next* command in Microsoft Word).

You should print the final version excluding the table of contents. Only then can you insert page numbers (and be certain they won't change!) and print the table of contents.

7. Communication beyond formal reports

I believe professionalism in all communication is essential. For this reason, I am quite formal in more casual forms of communication as opposed to formal report writing in these notes. I generally avoid jokes in emails and texts, and when I let this standard slip, it can have adverse consequences. I start all emails and texts with 'Dear'. I end all emails and many texts with "with best wishes". I hardly ever use shorthand, as I think it looks unprofessional.

I have become more sensitive to the importance of casual communications having seen some of the (now collapsed) Anglo Irish Bank communications become public, which must have been cringe-making for the speaker/writer and also for their spouses, children, colleagues and friends. In his book on *Anglo*, Simon Carswell (2011: 157) reproduces the following text message sent by the former CEO of Anglo Irish Bank, David Drumm, when he was in the Middle East trying to raise funds for the Bank: "*he rang yesterday and I called back, didn't get him – will ring hiim [sic] today, tell Liam to calm him down he's [Quinn] done enough damage – I'm out here up to be bol##x in sand because of that f++ker*".

The Anglo tapes came to light in June and July 2013 thanks to a great scoop by the *Irish Independent* newspaper. It features Mr. Drumm and some very senior Anglo executives speaking to each other. In financial institutions, recording phone conversations is standard practice. However, it is clear from the recordings that the speakers never thought their conversations would be other than private. Lawyers obtained these recordings as part of discovery processes relating to litigation arising from the Bank's collapse. The content is too foul to be reproduced in these notes. You will find the newspaper coverage at: http://www.independent.ie/business/irish/anglo/anglo-tapes-they-knew-for-a-year-that-bank-was-in-crisis-29416977.html [accessed 17/6/2014] [the original tapes were removed from the *Irish Independent*'s website during the litigation. All that can now be seen on that site is the newspaper accounts of the tapes]. The tapes are well worth listening to. Now that the litigation has completed, the tapes are available at: https://www.youtube.com/watch?v=LMBfc6uBoTk [11.52

minutes] [accessed 19/2/2020]; Transcripts of the tape-recorded conversations are available at: http://www.passionforliberty.com/2013/09/22/anglo-irish-bank-tapes-the-transcripts/[accessed 19/2/2020].

Thus, exercise care in communication, even when you might think the communication is private.

I find that greater emphasis on being polite, respectful, even warm has beneficial consequences. For example, in relation to texts to "Himself", I find the response to "*Dear Michael, would you mind putting out the bins, please, Love Niamh*" is much better than my former more peremptory tone of "*Michael, put out the bins*".

I also cannot understand people who expose their inner-most thoughts on Facebook or Twitter. Call me old-fashioned, but I cannot see the benefit to professional people of such communication. Conversely, the damage of harsh words on Facebook or Twitter is sadly all too apparent.

8. Conclusion

The purpose of these notes is to help students become more sensitive to the importance of writing style and presentation methods in report writing such that they subject their work to greater critique than previously. The (usually subconscious) impact of a professionally-written and stylishly-presented report could be the difference between a first-class honours versus a pass grade! The "devil is in the detail" [One student has observed that this phrase is a cliché to be avoided according to Item 1 in Table 5], and a multitude of small aspects contribute to the look and feel of your report. Try applying some of the suggestions in these notes to preparing your CV. Here is my challenge – I have yet to see a CV that I have not been able to improve! This may partly be because, in my opinion, career advisors give students very bad advice on how to prepare their CVs.

This report is limited in that it does not address many other issues of style.

Students interested in learning more about this topic might consult other publications on style. Earlier, I recommended the 92-page classic, Strunk and White (2000).

References

(Note: I adopted the style guidelines of *The Accounting Review* reproduced in Appendix 1 in preparing this list of references)

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Appendix 1: Example style guidelines, including citation and referencing systems

Extracts from *The Accounting Review* style guidelines (with some adaptations) are summarised as follows:

Extracts from the style guidelines of *The Accounting Review* (adapted)

The *Accounting Review's* manuscript preparation guidelines follow (with a slight modification) the B-format of the *Chicago Manual of Style* (14th ed.; University of Chicago Press). Another helpful guide to usage and style is *The Elements of Style* by William Strunk, Jr., and E.B. White (Macmillan).

Numbers
Spell out numbers from one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights and measures. For example: *three days; 3 kilometers; 30 years*. All other numbers are expressed numerically. Generally when using approximate terms spell out the number, for example, *approximately thirty years*.

Percentages and Decimal Fractions
In non-technical copy use the word percent in the text; in technical copy the symbol % is used.

Hyphens
Use a hyphen to join unit modifiers or to clarify usage. For example: a *well-presented analysis; re-form*. See *Webster's* for correct usage.

Tables and figures
1. Each table and figure (graphic) should be numbered and include a complete title indicating the exact contents of the table or figure.
2. A reference to each table and figure (graphic) should be made in the text.
3. Tables should be reasonably interpreted without reference to the text.
4. Sources should be included as necessary
5. Tables should be well presented - the method of presentation on tables in the *Irish Accounting Review* is recommended.

Citations
Work cited should use the "author-date system" keyed to a list of works in the reference list (see below).
1. In the text, works are cited as follows: authors' last name and date, without comma, in parentheses: for example, (Jones 1987); with two authors (Jones and Freeman 1973); with more than two authors (Jones et al. 1975); with more than one source cited together (Jones 1987; Freeman 1986); with two or more works by one author: (Jones 1985, 1987).
2. When the reference list contains more than one work of an author published in the same year, the suffix a, b, etc. follows the date in the text citation: for example, (Jones 1987a) or (Jones 1987a; Freeman 1985b).
3. Where a specific quote is used, or reference is made to a specific comment in a paper, students should include the relevant page number in the cited works. If an author's name is mentioned in the text, it need not be repeated in the citation; for example "Jones (1987, 115) says..."

Extracts from the style guidelines of *The Accounting Review* (adapted) (continued)

List of references

Every dissertation must include a list of references containing only those works cited. Each entry should contain all data necessary for unambiguous identification. With the author-date system, use the following format recommended by the *Chicago Manual*:

1. Arrange references in alphabetical order according to surname of the first author or the name of the institution responsible for the citation.
2. Use author's initials instead of proper names.
3. Dates of publication should be placed immediately after author's name.
4. Titles of journals should not be abbreviated.
5. Multiple works by the same author(s) should be listed in chronological order of publication. Two or more works by the same author(s) in the same year are distinguished by letters after the date.
6. Inclusive page numbers are treated as recommended in *Chicago Manual* section 8.67.

Sample entries are as follows:

American Accounting Association, Committee on Concepts and Standards for External Financial Reports. 1977. Statement on Accounting Theory and Theory Acceptance. Sarasota, Fl: AAA.

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Appendix 2: Brash is better than bland in motivational memos
Lucy Kellaway, *Irish Times*, 11 June 2007

What is the worst motivational memo ever written? Given that this is a wretched literary genre in which almost every example is lamentable, to find the very worst is a tall order.

Yet last week, the *Financial Times* published what seemed a sublimely bad memo written by a Royal Dutch Shell manager and asked readers if this could deserve the title.

The memo (www.ft.com/shell) is crass, poorly punctuated and most of it wasn't even written by its author, David Greer, deputy chief executive of Royal Dutch Shell's Sakhalin Energy Investment Company. He had lifted the words of General George S Patton with no attribution, and clumsily adapted them to spur on his team of recalcitrant pipeline engineers.

But does his memo really deserve to be named the worst ever? The verdict from visitors to FT.com is that yes it does, just.

I don't agree. Each time I look at it, I like it more. Not only is it not the worst motivational e-mail ever written, it is actually one of the better ones.

To prove my point, I'm comparing it with another leaked e-mail I received last week. This one was written by Jim Quigley, the new global chief executive of Deloitte, and dispatched to all staff on his first day in the new job.

In order to establish which of the two is worst, I've chosen four objective criteria. The first is clarity. On that score, the Shell memo does well.

"Lead me, follow me, or get out of my way," Greer says, which is not terribly hard to fathom.

The reason the language is so clear is doubtless the influence of Patton, who came from an age in which people still knew how to express themselves clearly.

Now consider the style of the Deloitte memo. "Our identity reinforces the shared vision of our member firms," it says. This is so profoundly meaningless that I doubt if its author could tell me what he meant by it.

The next criterion is that the boss must sound as if he is on the same planet as the people he is trying to motivate.

Again, high marks to Greer. He refers to "mutterings" and bad body language of staff at a recent meeting. In other words, he is aware that morale is bad and isn't frightened to discuss it.

Meanwhile, at Deloitte, the new chief is oozing platitudes as to the state of the company. "I have never been more proud of who we are . . . we strengthen our brand every day as we deliver value to our clients."

Next, a good motivational message must consider what it is that keeps employees in their jobs. Greer cites three reasons:

"To earn a decent living for yourself and your loved ones," self-respect and desire for success. This had me cheering (even though the phrase "loved ones" is not one of my favourites).

Most managers like to believe that workers are there for love of the company or, worse, for passion towards the brand. Money and other basics tend to get overlooked.

Over at Deloitte, matters are rather more intangible. "As our brand strengthens, the commitment we have to each other also increases," Quigley says, mysteriously.

The final standard for judging a motivational memo is by the tools it deploys.

In theory, managers can choose between stick and carrot, although most shun sticks through some misplaced fear that precious self-esteem will be damaged. Greer has no such inhibitions and sensibly uses both.

His carrot is a little flaccid, although arguably no more flaccid than most. "Pipeliners and engineers love to fight and win, traditionally," he says. I would beg to differ: pipeliners surely love to build pipes that are safe, durable, on time and on budget.

His sticks are better. "I despise cowards," he says, warning those who don't comply to "get out of my way". This is not terribly civil, but it makes him sound like a man who means it.

By contrast, here is another helping of mush from Deloitte.

"We will take our performance to the next level, provided we move forward collaboratively, as a team." Quigley doesn't sound as if he means it. He sounds as if he's had a partial lobotomy.

Though I admire the style of Greer, I still don't expect his exhortations will make any of his deviant engineers work harder.

This is because motivation is the hardest of all managerial tasks, and it is fanciful to expect any memo, no matter now well crafted, to make much difference. So wouldn't it be better to scrap them altogether?

No: because their true purpose isn't motivation. It is to remind staff that the boss is in charge, that he knows what he is doing and that he is attempting to improve things and is expecting a little help.

And so which of these two men is in control: the man who has adapted the uniform of General Patton, or the man who wraps himself in the obscurity of management talk with all its bland nonsense about celebrating, taking journeys together and "the powerful tapestry that is our brand"? There's no contest.

Does this then mean that Quigley's is the worst motivational e-mail ever?

Alas no. The saddest thing about his words is not that they are bad in the corporate scheme of things. They are simply average.

David Greer's e-mail in full [Orthography (i.e., spelling) as in original]

Pipeliners All !

Many thanks to all of you for your contributions to this week's Bi- Annual Challenge…….and what a Challenge it is going to be for all of us! From the outset, I want to assure you that despite the mutterings on the day and the challenges ahead, I have total faith in you and our collective ability to complete the task ahead of us.

However, some of the comments and body language witnessed at the Bi- annual Challenge meeting do suggest that PDP is running the risk of becoming a team that doesn't want to fight and lacks confidence in its own ability. Surely, this is not the case? Pipeliners and Engineers, love to fight and win, traditionally. All real engineers love the sting and clash of challenge. All of you are here today on this project for one of several reasons, I suspect. Firstly, to earn a decent living for yourself and your loved ones. Secondly, you are here for your own professional self respect, because you would not want to be anywhere else. Thirdly, you are here because you are real frontier professionals and all professionals like to succeed. So why would any of you not want to rise up and overcome the remaining challenges?

When everyone of you, were kids, I am sure that you all admired the champion marble player, the fastest runner, the toughest boxer, the big league football players. Personally, I like most others love winning. I despise cowards and play to win all of the time. This is what I expect of each and everyone of you going forward this year.

Nothing less. Strive to be proud and confident in yourselves, be proud of your tremendous pipeline achievements to date and lift up your level of personal and team energy to show everyone that you are a winning team capable to achieving this year's goals. If you can crack this angle, I am very confident you can crack the job, with ease.

So Lead me, Follow me or Get out of my way; Success is how we bounce when we are on the bottom.

No one within SEIC appreciates the challenges that PDP have more than himself and I pledge my total support to assist you all in going forward . In fact today, I commissioned the establishment of a Pipeline Recovery Plan Support Team under the leadership of Stephanie Nally to assist all of you going forward. Details of the team are summarised in the enclosed email.

Appendix 3: Deloitte blue book reveals large surplus of rich drivel
Lucy Kellaway, *Irish Times*, 2 July 2007

Forty-one years ago, chairman Mao distributed 900 million copies of The Little Red Book to the people of China. A couple of weeks ago, Deloitte distributed thousands of copies of The Little Blue Book of Strategy to its US employees, writes **Lucy Kellaway** .

Apart from the difference in colour, the two books have much in common. Both came with the instruction that they should be carried around and referred to often. The red book was a tool for brainwashing and torture. The blue book is also a tool for brainwashing and torture, though the brainwashing is not terribly likely to succeed and the torture is suffered by business logic, taste and style.

Sharp-eyed readers may note this is the second time in a month I have written about Deloitte: three weeks ago I wondered if a motivational memo written by Jim Quigley, the new chief executive, might be the worst ever written. In the normal run of things, I would now ignore Deloitte and let other companies take their turn. Yet the Blue Book is drivel of such a richly contemporary kind that all principles of even-handedness go out of the window.

The little volume arrived at employees' homes in an envelope that said "Your Little Blue Book of Strategy. Compliments of Jim Quigley and Barry Salzberg." Even before the book is pulled out, two points are scored.

One point for "Your" with its bogus implication that the book is personal to you, and another for "compliments of". This reminds me of the waiter at my local Italian restaurant who says "compliments of the house" as he produces two unasked-for glasses of liqueur.

While the sickly drink is something you wouldn't dream of paying for, these booklets could be sold on eBay to students of business language eager to see how the genre of the employee's handbook is evolving.

Three years ago, JP MorganChase produced a booklet containing 123 principles for staff to follow each day. A year later, Cadbury Schweppes trumped that with a yellow book with more than 144 rules for managers to "live and breathe".

By contrast, the Little Blue Book contains only five points of strategy and only four values. Complexity is out. Simplicity is in. "We think a good explanation of strategy should be jargon-free," say the authors, making their first and last sensible point.

The book's subtitle, An Abridged Guide to All the Important Stuff You Need to Know, hints that all is not well in this simple, jargon-free world. The clue is the word "stuff".

This word does not belong in a strategy document at all, particularly not from an auditor. Neither do many of the words to be found inside. "Guys" and "you bet" and "loads of" - the language sounds as if a management consultant has mated with a teenager from the 1970s who doesn't know where to put full stops. Deloitte staff are told to deliver "Loads of value". To "Every Client. Every Time." It almost makes one nostalgic for paradigm shifts.

But what exactly is the "important stuff" that employees need to know about Deloitte's strategy? The first heading is "Starry starry heights" and comes with a picture of the stars by Van Gogh. The message: shoot for the moon. This is bathos, and corny at that.

The next plank of the strategy is that clients and "talent" matter equally. "Sound like a kind of a yawner?" it asks, in a dangerous moment of perceptiveness. Then on to the four values, which, according to the strategy, staff must "obsess over".

This instruction is downright irresponsible. I've had quite a few obsessions in my life, and find they interfere with rational thought and generally get one into trouble.

One of the values is diversity. Here is what the book has to say on this hackneyed theme: "We strive to make our world comfortable for people of all stripes, thinking styles and hairdos - even when they exceed our comfort level."

Again, the extraordinary linguistic hybrid: the "comfort levels" cheek by jowl with the jocular yet baffling reference to hair. Does this imply Deloitte's customers must steel themselves for the arrival of consultants with blue Mohicans or greasy comb-overs? Even more mystifying is the assertion that Deloitte welcomes diversity of thought. If this were the case why would staff need a little book telling them how to think?

On the second last page there is a check-list of 10 points to see if you are "living the strategy", including "I reach high" and "I make things happen" and "I fuss over the grey areas". Only this last did I tick with conviction, thinking we were back on hairdos again. But then it turned out to be referring to an obsession with integrity, which I don't suffer from quite so badly.

There is much to marvel at in the Little Blue Book but the pièce de resistance is the page entitled Our Pledge. "The promise of our brand. To that we pledge allegiance," it says.

To pledge allegiance to the US flag and to "one Nation under God" may have become a bit un-PC, but at least one can understand the history of it. To pledge allegiance not just to a brand, but to a promise of a brand, you'd have to be utterly daft. And if you were that daft, I wouldn't want you anywhere near my audit. - (Financial Times service)

Appendix 4: Ridiculing corporate jargon has its consequences
Lucy Kellaway, *Irish Times*, 9 July 2007

If you are reading this today at 8am, please think of me. I will have just arrived at the London HQ of Deloitte for a state-of-the-art corporate bollocking, writes **Lucy Kellaway**

The occasion is likely to be quite tricky and I would therefore appreciate it if you could send me some courage to get me through.

Here is how my predicament came about.

Last Monday I wrote 900 words (many of them quite unpleasant, a few excessively so) about the new Deloitte employee handbook. The next day a polite woman from the company phoned to invite me to lunch with the UK head.

I negotiated a downgrade to breakfast and a deal was struck. There it is, sitting in my diary for Monday, July 9th, at the ungodly hour of 8am.

The rules of the modern bollocking are simple. First, it should take place over a meal. The bollocker is the host and, although he will probably be incandescent with rage, he must never let on. The crosser he is, the more assiduously he must ply the bollockee with dainty refreshments and politeness.

The guest will be squirming but must try to look engaged and casual. Both sides will converse politely for rather longer than feels natural.

During the bollocking, it is not usual to discuss the cause of the upset or refer to it in any way.

Instead, the host uses the meeting as a way of setting the record straight, perhaps by showing the corporate video or by pronouncing a few of the firm's great strengths.

The guest is more or less required to nod and agree with whatever the host says in the hope it will soon be over.

It wasn't always thus. Over the past two decades, I have received more than my share of bollockings. It is my job to ridicule purveyors of corporate jargon and, as this tends to go down badly with the authors, it creates a demand for retribution. In the old days, retribution did not include a free meal.

Then people used to follow their gut. That is, if some ignorant, trouble-making journalist slagged you off in print, you gave vent to your most natural desire to cut her up into pieces and feed her to your cat.

At least, you couldn't quite do that as it would be illegal as well as messy, but you did the next best thing which was to get very angry indeed.

But now the PR people have taken over and emotion has been outlawed. For a fee, they tell their clients not to get cross, that it alienates already volatile journos still further.

Instead, they advise them to do as the home office vainly tries to do with criminals - to go for prevention rather than punishment. To cajole and to seek to persuade is the order of the day.

It sounds sensible, but alas, it isn't. I can remember each of the roastings I've received with a vividness that inevitably attaches itself to such humiliating events.

There was Sir Richard Greenbury and the stinging letter he wrote to me. Lord Weinstock and Lord King, who rang up to yell down the phone at me and at my boss.

The head of a small oil company who went purple in the face and banged his fist down on the desk. It is not to my credit that I have offended each of these people only once; there was no repeat performance.

So what about today's breakfast? It won't stick in my mind with the same forbidding potency, but might it change my view of the company? I doubt it. In my experience it is hard to squirm and listen at the same time.

There is one possibility that nags away at me - my host will have read this column before our breakfast and will have chucked out the croissants in a rage and even now will be putting on his boxing gloves.

God, I hope not! Anyone for embedding?

Above, I said it was my job to write about extreme corporate communication. There were two lively examples of this last week.

One was an e-mail forwarded to me gleefully by a dozen different people around the world.

It was a farewell e-mail from a JP Morgan banker outlining just how much he hated the company. It was a riveting read: clear, witty and fresh. Alas, it was a hoax.

The second was a press release from Aviva, the financial services company, to announce the launch of its "Respect Diversity Toolkit". It was not clear, witty or fresh. Alas, it was for real. My toolkit contains hammers and screwdrivers. Aviva's contains an interactive game and an "award-winning" DVD called "Embracing Diversity". And its purpose? "To empower managers to embed the key principles of respect and diversity in the Aviva World."

Although I myself am not in the Aviva world I am scratching my head as to what all this embracing and embedding is about.

Actually that's a lie. I'm not scratching my head at all. This "global diversity learning resource" is about "sharing best practice" with "professionals" in the "HR community". In other words, it isn't about anything at all.

As a PS, I should add that I am available to any HR professional from the Aviva world for a breakfast bollocking on most days this week, except for today, when I have a prior engagement.

Appendix 5: What makes a millionaire different?
Lucy Kellaway, *Irish Times*, 16 July 2007

A few weeks ago, I was taken out for a drink by a Wall Street banker. The date didn't start well. The swanky bar had no record of his booking, and he was barely able to contain his rage. He fumed and fidgeted and jabbed angrily at his BlackBerry, trying vainly to raise his PA. Five minutes passed slowly.

A table was found, and over our first glass of champagne, he told me how rich he was. He had just bought a big apartment in Mayfair, bringing his total number of properties to four. He had started buying art and had become a regular at Christie's.

Over the second glass of champagne, he told me how poor he was. As a mere senior banker reaching the end of a spectacularly successful career, he was filled with envy of his contemporaries who had become hedge fund managers. These men kept ringing up and inviting him to support their charitable causes. They would declare that they were putting in a couple of million dollars and could they count on his support? He said how humiliating it was to explain each time that he was only in for $100,000 (€72,550).

I thought about this banker last week when I was sent a proof of a book called The Top 10 Distinctions Between Millionaires and the Middle Class by Keith Cameron Smith, entrepreneur and "spiritual millionaire".

The first distinction is that millionaires are masters at managing their own emotions. Doubtless some are, though this didn't remind me of my date, who that night wasn't doing so well with his PA or the barman.

The second is that millionaires are interested in ideas, while the middle classes are interested in things and other people. This may be true for some, but not for my friend. Instead, his interest in things was prodigious and trumped only by his interest in himself.

A third distinction is that millionaires are generous, while the middle classes can't afford to be.

Cameron Smith supports the claim with a personal story. One evening, he was driving along and stopped to pick up a prostitute who was standing by the road looking nippy. Flashing his wedding ring at her, he turned down her advances and took her to the grocery store instead. He bought some milk for her kids, and then gave her $100. "Are you an angel?" the prostitute's mum asked as her daughter was delivered back to the trailer park. "Well, maybe," he replied.

This isn't generosity. A really generous person doesn't feel so good about themselves after buying a prostitute a pint of milk that they write a book about it.

There are two tests to mark out the genuinely generous gift. The first is that it must hurt a bit - to give something you wouldn't miss doesn't count. The second is that you mustn't make a song and dance about it, or else it isn't generosity either: it's publicity.

Many hedge fund gifts fail on both scores. This doesn't matter from the point of view of the charity; indeed, if people give money more through peer pressure than big heartedness, they are likely to dig deeper and more often, which is a good thing. But

from the point of view of understanding what Cameron Smith calls "the millionaire's mindset", it matters quite a bit.

If I think of my entire millionaire acquaintance, some are generous and some aren't. Some brim with ideas, others don't. In fact, there's one distinction between the rich and you and me, and that is the one so famously made by Hemingway - they have more money.

Last Monday, I had breakfast with the global chairman of Deloitte to discuss the unpleasant things I had been writing about his company's communication style.

I had not planned to report on the event as I covered it exhaustively in advance, but so many readers have asked solicitously how it went that I've changed my mind.

In fact, it went very well indeed. John Connelly, who is one of the richest accountants in the world, fits the millionaire mindset much more than my banker friend.

First, he showed admirable control of his emotions. He might inwardly have been grinding his teeth, but he bared them into a reasonably convincing smile. He was also generous - he had assembled a spread of cold toast triangles and mahogany pastries that he barely touched, allowing his guest to gorge as much as she liked.

Above all, he was interested in ideas, or in one idea in particular. "What do we have to do to make you write something nice about us?" he kept asking. Hopefully, he pushed some e-mails towards me that he had written himself. I looked at them, and said they looked fine, but tried to explain that "global chief of Deloitte sends perfectly okay e-mail" wasn't the makings for a particularly compelling column. One thing caught my eye about the e-mails. And that was the slogan "building eminence" written across the top of each. "I don't like that," I said. "I do," he replied.

As I returned to the cramped FT offices, it occurred to me that there was something nice I could say about Deloitte after all. The chairman has a gorgeous office. With a huge desk, a generous seating area with large sofas, and a vast shiny meeting table and a great sweep of window on two sides, his office is better than nice. It is eminent. - (Financial Times service)

Appendix 6: The Case for Short Words
Richard Lederer

When you speak and write, there is no law that says you have to use big words. Short words are as good as long ones, and short, old words— like *sun* and *grass* and *home*— are best of all. A lot of small words, more than you might think, can meet your needs with a strength, grace, and charm that large words do not have.

Big words can make the way dark for those who read what you write and hear what you say. Small words cast their clear light on big things— night and day, love and hate, war and peace, and life and death. Big words at times seem strange to the eye and the ear and the mind and the heart. Small words are the ones we seem to have known from the time we were born, like the hearth fire that warms the home.

Short words are bright like sparks that glow in the night, prompt like the dawn that greets the day, sharp like the blade of a knife, hot like salt tears that scald the cheek, quick like moths that flit from flame to flame, and terse like the dart and sting of a bee.

Here is a sound rule: Use small, old words where you can. If a long word says just what you want to say, do not fear to use it. But know that our tongue is rich in crisp, brisk, swift, short words. Make them the spine and the heart of what you speak and write. Short words are like fast friends. They will not let you down.

The title of this chapter and the four paragraphs that you have just read are wrought entirely of words of one syllable. In setting myself this task, I did not feel especially cabined, cribbed, or confined. In fact, the structure helped me to focus on the power of the message I was trying to put across.

One study shows that twenty words account for twenty-five percent of all spoken English words, and all twenty are monosyllabic. In order of frequency they are: *I, you, the, a, to, is, it, that, of, and, in, what, he, this, have, do, she, not, on,* and *they.* Other studies indicate that the fifty most common words in written English are each made of a single syllable.

For centuries our finest poets and orators have recognized and employed the power of small words to make a straight point between two minds. A great many of our proverbs punch home their points with pithy monosyllables: "Where there's a will, there's a way," "A stitch in time saves nine," "Spare the rod and spoil the child," "A bird in the hand is worth two in the bush."

Nobody used the short word more skillfully than William Shakespeare, whose dying King Lear laments:

And my poor fool is hang'd! No, no, no life! Why should a dog, a horse, a rat
have life, And thou no breath at all? ... Do you see this? Look on her, look, her
lips. Look there, look there!

Shakespeare's contemporaries made the King James Bible a centerpiece of short words—"And God said. Let there be light: and there was light. And God saw the light, that it was good." The descendants of such mighty lines live on in the twentieth century. When asked to explain his policy to Parliament, Winston Churchill responded with these ringing monosyllables: "I will say: it is to wage war, by sea, land, and air, with all our might and with all our strength that God can give us." In his "Death of the Hired Man"

Robert Frost observes that "Home is the place where, when you go there,/They have to take you in." And William H. Johnson uses ten two-letter words to explain his secret of success: "If it is to be,/It is up to me."

You don't have to be a great author, statesman, or philosopher to tap the energy and eloquence of small words. Each winter I ask my ninth graders at St. Paul's School to write a composition composed entirely of one-syllable words. My students greet my request with obligatory moans and groans, but, when they return to class with their essays, most feel that, with the pressure to produce high-sounding polysyllables relieved, they have created some of their most powerful and luminous prose. Here are submissions from two of my ninth graders:

> What can you say to a boy who has left home? You can say that he has done wrong, but he does not care. He has left home so that he will not have to deal with what you say. He wants to go as far as he can. He will do what he wants to do.
>
> This boy does not want to be forced to go to church, to comb his hair, or to be on time. A good time for this boy does not lie in your reach, for what you have he does not want. He dreams of ripped jeans, shorts with no starch, and old socks.
>
> So now this boy is on a bus to a place he dreams of, a place with no rules. This boy now walks a strange street, his long hair blown back by the wind. He wears no coat or tie, just jeans and an old shirt. He hates your world, and he has left it.
> — *Charles Shaffer*

> For a long time we cruised by the coast and at last came to a wide bay past the curve of a hill, at the end of which lay a small town. Our long boat ride at an end, we all stretched and stood up to watch as the boat nosed its way in.
>
> The town climbed up the hill that rose from the shore, a space in front of it left bare for the port. Each house was a clean white with sky blue or grey trim; in front of each one was a small yard, edged by a white stone wall strewn with green vines.
>
> As the town basked in the heat of noon, not a thing stirred in the streets or by the shore. The sun beat down on the sea, the land, and the back of our necks, so that, in spite of the breeze that made the vines sway, we all wished we could hide from the glare in a cool, white house. But, as there was no one to help dock the boat, we had to stand and wait.
>
> At last the head of the crew leaped from the side and strode to a large house on the right. He shoved the door wide, poked his head through the gloom, and roared with a fierce voice. Five or six men came out, and soon the port was loud with the clank of chains and creak of planks as the men caught ropes thrown by the crew, pulled them taut, and tied them to posts. Then they set up a rough plank so we could cross from the deck to the shore. We all made for the large house while the crew watched, glad to be rid of us.
> — *Celia Wren*

You too can tap into the vitality and vigor of compact expression. Take a suggestion from the highway department. At the boundaries of your speech and prose place a sign that reads "Caution: Small Words at Work."