

# The Skill that Accountants Need Most

By John L. Daly

MBA, CPA, CMA, CPIM

Almost twenty years ago, the “Big Eight” accounting firms published their famous “white paper” on accounting education. In it, the first deficiency mentioned was communications skills. Studies that are more recent continue to draw the conclusion that accountants need to improve their writing skills. A study by Albrecht and Sack ranked written communications effectiveness as the most important of 22 skills accountants need.

Despite these conclusions, most of us have not taken a business-writing seminar in years. Most of us probably do not think we need to take a writing class. The results of a Cornell University study might explain why. The study found that people who have a very low level of skill at something are often not aware the skills they lack even exist.

How good are your writing skills? One way to assess them is to go to the options menu of MS Word. Turn on all of the grammar and style checking choices. Then use Word to evaluate something you wrote.

A fellow accountant confided in me recently:

*“I don’t like to use the Word style checker. It leaves green squiggly lines under my sentences.”*

As the author of a business book published by Wiley & Sons, I always thought that my own writing skills were well above those of the average accountant. However, turning on the grammar and style checking features of Word showed me how much my writing skills needed work. Before I began trying to improve my writing, my documents typically had 30% passive sentences and a readability index of about thirty-five. 60 to 70 is a good target for most documents.

One important way we can all improve our writing is to eliminate most passive sentences. A passive sentence combines various forms of the verb “to be” (is, are....) with another verb used in the past tense. Passive sentences cause the reader to “tune out” your message because they:

- Contain extra words that waste time.
- Make it more difficult for the reader to find out what the sentence is saying.
- Produce a sentence that is not “lively.”

Word will automatically identify passive sentences in our writing if we turn the grammar and style checker option “ON.” Unfortunately, Word will usually not fix the problems that it identifies. You can fix a passive sentence by moving the subject to the beginning of the sentence and changing the verb form.

It took me almost two months of using the grammar and style checker to feel skilled at eliminating passive sentences. Now I write consistently without them and feel confident editing other people’s work.

Did the effort really produce results for me? The proof came when I reedited a colleague’s 80 page finance seminar. Once I had considered the material very “dry.” After making all his passive sentences active, I viewed the material differently. I thought, “He really has a way with words” and, “This is really good stuff!” With a little work, you, too, can take your writing to another level. It will be worth the effort!

**JOHN L. DALY** MBA, CPA, CMA, CPIM is President of Executive Education, Inc. in Chelsea, Michigan. He is a frequent speaker on accounting topics. He credits attending Jeannie Ballew’s Effective Business Writing seminar for his increased appreciation of writing skills. You may contact him at [daly@executiveeducationinc.com](mailto:daly@executiveeducationinc.com).

Word evaluated this article at 0% passive sentences and a Flesch Reading Ease score of 60.3.