Clarity

Clarity refers to the organization and precision of the paper. Problems of clarity are harder for students to identify than mistakes of a mechanical or correct English nature. Often they slip by unnoticed during the initial writing phase. To avoid problems with clarity, you should be sure to prepare your writing project in advance and consider the reader as you organize the argument.

Organizing facts

When writing any kind of business document or paper, you want to include adequate backup for your arguments in the form of facts, studies, or statements from experts. Papers that lack supporting evidence for your central idea can seem vague, meandering, or ineffectual.

> The PCAOB's role is to help public companies build trust with investors. However, because the public has a negative perception of personal dealings between an auditor and a top executive of a public company that is a client of the auditor, you should not partake in dealings with the company auditor.

Where did the paper's author get information regarding the negative public perception of personal dealings between an auditor and his client? A little supporting evidence here would have made the central argument in this paragraph stronger. Without it, the advice the writer gives in the last sentence —"you should not partake in dealings with the company auditor"— seems weak.

A strong outline will aid you in seeing what kinds of support you need for your central idea and how to organize them effectively into a cohesive whole.

Logical paragraph breaks

Paragraphs aid the reader's understanding of the topic by organizing sentences into coherent pieces. Usually they will begin with a topic sentence and move into the evidence that supports the topic sentence. For example, here is a possible topic sentence:

> The need for corporate sustainability reporting (CSR) has several organizations already trying to piece together a common group of standards on which to report.

This sentence is simple, and it highlights what the paragraph will discuss: the ways in which some organizations will create standards for corporate sustainability reporting. The job of the rest of the paragraph is to support the topic sentence with specifics:

> According to Brian Ballou, the main figure in applying regulations to CSR is the Global Reporting Initiative (GRI). The GRI issues its latest guideline on G3 standards in October 2006. Ballou's article states, "Enhancing the quality, rigor, and utility of sustainability reporting is the goal of the GRI." There are arguments about the value of these reports and whether they provide a benefit relative to their expense. An article by Pete Engardio published in Business Week examined the topic of the need for CSR reports and the pros and cons associated with them. Engardio states the opponents of CSR reporting claim that companies use these reports merely as a tool for "polishing company image."

In the above example, the fourth sentence—"There are arguments about the value of these reports and whether they provide a benefit relative to their expense"—introduces a new and different topic into the paragraph, that of the potential benefits of CSR reports and their overall expense to companies. In fact, this sentence is the topic of a new paragraph and should not be included in the prior paragraph, which was supposed to be only about the organizations that are creating CSR standards.

Writers usually run into trouble with paragraph breaks when they do not plan out their writing carefully in advance. A strong outline can help you organize your paragraphs in advance according to topic sentence. Following an outline while you write will help you break your paragraphs in logical ways.

Avoiding long or awkward sentences

Sentences that are overly long or awkward make your arguments difficult to follow and can muddy your good ideas. Often they contain extra words or employ complicated sentence structures when simpler, cleaner ones would do as well. For example:

> There are arguments about the value of these reports between individuals as do they provide a benefit relative to their expense.

In this case, the writer's use of "as do they" is complicating the sentence and muddying the logic. What he really means to say is, "There are arguments about the value of these reports and whether they provide a benefit relative to their expense." The simpler word is the better choice here, shorter and more concise. In addition, the writer's use of "between individuals" is unnecessary, because it's clear from the context that individuals will disagree on the value of the reports. Certainly animals or plants won't do so—therefore, the disagreement must be between people. In addition, the opening clause—"there are arguments"—is weak and passive. Simplifying the sentence clears up its meaning and makes it more active:

> Experts argue about the value of these reports and whether they provide a benefit relative to their expense.

Here's another example:

> The reason is because the amount Ford was spending warranted a benefit for the company and others.

Here, the writer's use of "the reason is because" complicates the sentence unnecessarily. Nothing in that part of the sentence is necessary to the meaning; the whole phrase could come out. "And others" is just extra verbiage and could also come out.

> The amount Ford was spending warranted a benefit for the company.

Here's another overly long sentence:

> The IRS announced a voluntary disclosure program under which the IRS would waive any accuracy-related penalty assessed with respect to tax underpayments relating to questionable transactions so long as the taxpayers voluntarily disclosed all relevant information relating to the transaction, including the identity of the promoter, prior to April 23, 2002.

By the time the reader gets to the end of this sentence, he's forgotten where he started! There are at least two separate ideas in this sentence that could be, and probably should be, broken into separate sentences, and any unnecessary words cut or condensed:

> The IRS announced a voluntary disclosure program under which the IRS would waive underpayment penalties relating to questionable transactions.

> This program would apply if the taxpayer voluntarily disclosed all relevant information relating to the transaction, including the identity of the promoter, prior to April 23, 2002.

Whenever you can omit needless words and simplify sentence structure, you can avoid awkwardness and wordiness in your sentences and paragraphs.

Awareness of audience: informal language, jargon, etc.

Part of successful business writing is knowing your audience. In a formal essay, your audience is the professor, but many of the writing assignments you'll receive as a student in the Accounting Program are designed to give you practice writing to business colleagues, clients, or the business community in the form of letters, memos, and sample letters to the editor.

In all these cases, however, you should <u>avoid using "informal language</u>." Words like "huge" and "major," "total," "like," etc., which you may use all the time in everyday life, are not appropriate to the tone you want to set as a business professional.

Likewise, because your role in these papers is often the role of a teacher or a new expert on the subject matter at hand, you want to make your arguments and statements as clear as possible by not overusing jargon, even if it may be endemic to the industry. If you assume you know more than the person to whom you're writing, your arguments and explanations will be as clear as possible.

Precision in language

The most successful pieces of writing exhibit precision in language through concise and accurate communication. Precision in language addresses two main writing issues: wordiness and vagueness. When a sentence is overly wordy, readers get confused about what you're actually trying to say and they may even give up on the document all together. This is a common problem for many students. An easy way to identify wordiness is to look for sentences full of words between 1-4 letters.

> <u>Ineffective</u>: In the end, the most important thing for a company to do is to be at least fairly accurate in the documents that they put up for shareholders. (Look at how many small words clog up this sentence)

> <u>Effective</u>: Ultimately, accuracy in documentation is key for companies seeking to properly inform their shareholders.

The effective sentence expresses the same thought, but only uses *half* as many words as the ineffective sentence. As you're writing a <u>basic</u> draft of your paper, having ineffective sentences is fine. Once you have completed a paragraph, go back through and identify wordy sentences and spend a few minutes trying to eliminate words.

Vagueness is the other common problem that hinders precision in language. Again, this issue often arises when writers don't re-read their own work to sharpen their meaning.

> <u>Ineffective</u>: In past years, many companies have not been willing to do this, even though it helps America.

> Effective: Since the establishment of the current U.S. corporate tax system in 1986, many companies have been unwilling to repatriate foreign earnings, even though the tax revenue from such a move would benefit the nation.

At first glance, the effective sentence seems wordier than the ineffective sentence. However, the ineffective sentence was short because of language that didn't clearly express meaning. The ineffective phrase "in past years" is vague and leads the reader to believe the writer is not knowledgeable and/or willing to research for accurate information. The construction "willing to do this" is also unclear, as it makes reference to a previous sentence's subject. As the last section on this page ("This" + noun) discusses, writers must take care to establish meaning when using any "this" construction. Finally, "even though it helps America" gives the reader a bit of insight into the writer's thoughts, but this phrase too needs clarification.

Repetitive phrasing

Repetition in writing is not only boring for the reader, but it is also extremely distracting. In this sense, repetition is not a style issue, but one of clarity.

> Ineffective: Good businesses understand business law, and bad businesses that don't will soon be out of business.

> Effective: Good businesses understand corporate regulations, while those companies that ignore the law endanger themselves.

By taking a few moments to refine the language and remove repetitive elements, the writer composes a much more readable and insightful sentence. Additionally, repetition can occur when several sentences or paragraphs begin the same way ("Corporations should…"). Reading your paper aloud helps you to catch these problem areas.

"This" + noun (unclear antecedent)

A common antecedent problem is the use of "this" without an accompanying noun, especially at the beginning of a sentence. Many people try to use "this" as a transitional word between sentences, but without an accompanying noun, the meaning can be unclear. For example:

> Brainstorming is a crucial component of creating business strategy. This is the important first step in creating a strong business plan.

The writer means "this" to refer to "brainstorming," but without an accompanying noun, the meaning gets muddy, because it can also refer to "creating business strategy." If you remember that "this" always takes an accompanying noun, your meaning will always be clear.

Brainstorming is a crucial component of creating business strategy. This technique is important in creating a strong business plan.

To fix unclear antecedents, you need to make the relationship between the noun and its representative pronoun clear in some way. How you will accomplish this task depends on the sentence you are writing, but there are three methods you can try:

1. Insert a helper noun. This method is probably the simplest way to fix an unclear antecedent, because all you have to do is stick another word in the sentence. In order to make the meaning of your "this" or "that" clearer, you can add a helper noun to define the pronoun.

Unclear antecedent: The photocopy machine is buzzing, the phones are ringing, and someone is knocking at the door; this is driving me crazy! (What does the "this" refer to—the buzzing, ringing, knocking, or all three?)

Clear antecedent: The photocopy machine is buzzing, the phones are ringing, and someone is knocking at the door; this turmoil is driving me crazy! (The sentence clearly refers to all three.)

2. Replace the pronoun with a noun. Sometimes an antecedent is unclear not because it might be confused with something else in the sentence, but because it's simply not there in the first place. In this case, you should replace the pronoun with an appropriate noun.

Unclear antecedent: While atomic waste products are hard to dispose of safely, it remains a reasonable alternative to burning fossil fuels to produce electricity. (What is the "it" in question? Atomic waste products aren't a reasonable alternative to fossil fuels—something else is being referred to.)

Clear antecedent: While atomic waste products are hard to dispose of safely, nuclear power remains a reasonable alternative to burning fossil fuels to produce electricity. (The vague pronoun "it" is replaced with a clear and specific noun.)

Note: Avoid using the pronouns "it" and "they" without antecedents, to describe people or things in general. Fix this construction by replacing the pronoun with a noun.

•Unclear antecedent: In New York they talk much faster than they do in DeKalb.

•Clear antecedent: New Yorkers talk much faster than people from DeKalb.

3. Revise the sentence. Many times, the best possible fix for an unclear antecedent is to rewrite the whole sentence, such as when an unclear antecedent has made a sentence awkward or vice versa. Obviously, you will have to decide on the exact revision yourself, but you can refer to the Avoiding long or awkward sentences page for some more guiding principles.

Unclear antecedent: A secure job, a decent wage, and a lot of adoring attention: this is what I want. (What does the "this" refer to? A secure job, a decent wage, a lot of adoring attention, or all three? You could fix this sentence by adding a helper noun of some kind, but it would still be awkward. So you should revise the whole sentence instead.)

Clear antecedent: I want a secure job, a decent wage, and a lot of adoring attention. (Starting with the subject clears up a lot of the confusion over the object of the sentence—now we can assume that the author wants all three things. The vague pronoun "this" has disappeared completely, and the sentence is much more fluid.)