

## Style

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Style issues are those that can differentiate a good paper from an outstanding one. They aren't errors to avoid—they're techniques that good writers use to make their meanings clearer, their arguments more dynamic.

### **Strong beginning and ending**

A strong beginning means writing a dynamic introduction that both underscores the reason for writing and leads up to your thesis statement, which will then explain the topic you'll discuss, what your central argument will be, and how you'll support that argument. A strong conclusion is the place to underscore the points you've made and expound one last time on what you want the reader to remember after having read your paper.

### **Introductions**

Part of letting the reader know what your paper is about is establishing the essay's context, the frame within which you will approach your topic. For instance, in an essay or business letter about the Sarbanes-Oxley Act, the context may be historical information concerning the writing of the act; it may be the increase in costs to auditing firms since the act was established; or it may cover the need for further legal action to continue to protect the investing public. In establishing the essay's context, you are also limiting your topic. That is, you are framing an approach to your topic that necessarily eliminates other approaches. Thus, when you determine your context, you simultaneously narrow your topic and take a big step toward focusing your essay with a strong, coherent thesis statement.

The true complexity of your idea will not emerge until your conclusion, but your beginning must clearly indicate the direction your idea will take and briefly outline the ways in which you will

set about supporting your thesis. By the end of your introduction, readers should know what you're writing about, why it's important, and why they might want to keep reading.

## Conclusions

A conclusion makes you responsible for what you have claimed over the course of the writing assignment. Think of it as the opportunity to assert something about your topic that you could not have asserted before you presented your examples. Most writers find that they have made discoveries about their topic in the process of writing their essays—your conclusion is the place to highlight those discoveries.

The conclusion is not, however, the place to repeat what you've already said. "As I've just said..." is a poor way to begin any conclusion. It will not take your reader nearly as long to read your work as it took you to write it, and most readers can remember what they have just read. Repeating yourself unnecessarily undermines all the work you've just done to support your topic by making the reader think you don't remember what you've written.

When you sit down to write your conclusion, think again about why you care about this topic. Without looking at the words you have written, write a draft of a concluding paragraph by starting a few sentences this way:

- "This approach to my topic is important because \_\_\_\_\_."
- "I now understand \_\_\_\_\_ about this topic, because \_\_\_\_\_."
- "I believe my topic is important because \_\_\_\_\_."

When you compose your final draft of this concluding paragraph, edit out these phrases and keep the assertions in the blanks.

Draft sentence:

"I believe the release of Ethics and Independence Rules Concerning Independence, Tax Services, and Contingent Fees is a positive step forward in maintaining auditor independence because it will manufacture trust in the minds of investors."

Final edited version:

"The release of Ethics and Independence Rules Concerning Independence, Tax Services, and Contingent Fees is a positive step forward in maintaining auditor independence that will manufacture trust in the minds of investors."

You remind your reader of your discussion, and you conclude with a well-founded claim. Expand in a few more thoughtful sentences, and you have your conclusion.

## Interesting word choice

Varying your word choice can help make your writing more interesting to read. Repetition of words, especially when it's unnecessary, makes for dull writing. Look below for the underlined repetitive elements:

In his statement, Snow stated, “taxpayers and promoters could use these schemes with little risk of detection.”

Just a little more attention to detail can yield the following sentence:

In his statement, Snow said, “taxpayers and promoters could use these schemes with little risk of detection.”

## Omit needless words

“Needless words” refers to redundant, “throat-clearing” language that can and should be cut to get to the topic at hand. Stretching material to reach a desired paper length is another example of needless words. Wordiness complicates sentence structure and requires more work on the part of the reader to tease out the writer’s true meaning.

- Engardio states the opponents of CSR reporting claim that companies use these reports merely as a tool for “polishing the company image.”
- The reason is because the amount Ford was spending warranted a benefit for the company and others.

The first example is trying to attribute the information to Engardio’s article, but the writer unnecessarily does so by adding extra words when proper citation format would do the trick without overcomplicating the sentence. The second example includes “throat-clearing” words the writer should have omitted once he had managed to state what he really thought about Ford’s spending. “The reason is because” constructions are almost always unnecessary to your meaning and can come out. “And others” adds nothing to the sentence’s meaning because it’s too vague to be useful.

- Opponents of CSR reporting claim that companies use these reports merely as a tool for “polishing the company image.” (Engardio, 2007)
- The amount Ford was spending warranted a benefit for the company.

## Excess “to be” forms

Similar to repetition, including too many forms of “to be” makes for bland reading and reflects a lack of linguistic creativity on the writer’s part. “To be” forms also tend to result in recurring progressive/continuous verbs ending in “-ing”.

Ineffective: Accountants should always be trying to be accurate, even though it is becoming difficult to keep good client relationships.

Effective: Accountants should strive for accuracy, even if it results in more complicated client relationships.

The effective sentence manages to get across the same meaning without any use of a “to be” form. There is nearly always a way around using too many “to be” forms. Simply taking a moment to think about how a sentence will sound and eliminating repetitive constructions makes a big difference.

### **Varied sentence structure**

The English language has an internal rhythm that is not unlike music—it has beats and timing akin to poetry. (Poetry, in fact, uses the rhythms that already exist in the language to its advantage.) Even in business writing, however, those beats and rhythms can become monotonous if you use the same sentence structures over and over. Many long sentences in a row can be dull to read, eye-glazing, which is the last thing you want in your writing. Using the same type of sentence (simple, compound, and complex) can do the same.

Based on the available information, we should proceed with caution. Under the current rules, several things would have to change to make the decision legitimate. After we study these rules, we should meet to discuss them.

This paragraph contains three sentences with the exact same type of sentence structure. It’s repetitive and dull, but it doesn’t have to be.

The information currently available suggests we should proceed with caution. Under the current rules, several things would have to change to make the decision to move forward legitimate, and we should meet to discuss the new rules once we’ve had a chance to study them.

In addition, many short sentences in a row can be choppy, and often they require repeating words unnecessarily. You want to vary your sentences to make reading your work easier and more enjoyable:

A boom in illegal tax shelters resulted in a loss of \$33 billion in tax revenue. The \$33 billion loss includes only tax shelters the IRS uncovered. The true amount likely accounts for a larger portion of the \$250 to \$300 billion gap between taxes owed and taxes collected.

By smoothing out the language and blending the above sentences, the message becomes more insightful and readable.

A boom in illegal tax shelters resulted in a loss of \$33 billion in tax revenue, but that amount includes only tax shelters the IRS uncovered. The true amount likely accounts for a larger portion of the \$250 to \$300 billion gap between taxes owed and taxes collected.

### Use of active voice

Passive voice is a problem throughout the world of business communication, but it is not one to which you must subscribe. Passive voice muddies arguments by making actions, and often the actors who perform them, unclear:

- There is an improvement in the accuracy of information given to the audit committee by auditors.
- New rules regarding these tax services need to be implemented.

But who, exactly, is doing the action in these sentences? In the first sentence, the group of people doing the action is saved for the end of the sentence, after the action the group is performing, when the group could just as easily come before the action without altering the sentence's meaning at all:

- There is an improvement in the accuracy of information auditors give the audit committee.

The new sentence is clearer, less wordy.

In the second sentence, the group of people needing to perform the action is even less clear. The writer is trying to urge an action, a change in rules, but without a clear sense of who should implement such rules, the call to action is weak and unclear.

- We need to implement new rules regarding these tax services.
- The IRS needs to implement new rules regarding these tax services.

Either construction is better than the original.

However, there are a few instances in which passive voice is a useful business tool. When you as a business writer are trying to diffuse blame for a mistake, for example, it may be less helpful to say, "we made a mistake" than to say "mistakes were made." In discussion of taxation law, for another, it would be wearisome to any writer (and reader) to read "the IRS will tax companies" or "the IRS taxes individuals" over and over again. In this case, the use of passive voice—"companies are taxed"—is acceptable usage.

## Use of 2<sup>nd</sup> person (you/your)

Unless you are writing to a direct audience (like in a letter, or on a webpage), there is no reason to use 2<sup>nd</sup> person. It is tempting to use impersonal forms of “you” to describe a generic process, such as “You just enter the building and turn left”. In such instances, “you” replaces the older English use of the word “one”, referring to a generic individual (“One just enters the building and turns left”). While using “you” is fine in informal communication, it calls attention to itself within a formal text and introduces an informal and nonspecific element into writing that otherwise requires precision. The good news is that there is always a way to avoid “you” without reverting back to antiquated uses of “one”.

Ineffective: You never know if the information a company releases is accurate.

Effective: The accuracy of the information a company releases is always uncertain.

Just like with excess “to be” forms, taking a moment to examine a sentence with a 2<sup>nd</sup> person element and working to remove it makes a big difference for the reader. In the world of professional communication, attention to these details will set your work apart.

## Professional tone throughout

Tone is an attitude of the writer toward a topic or audience. The problem with tone is that frustration with a topic can come across as frustration with an audience. Sarcasm in particular doesn’t translate well via written text, and doesn’t have a place in professional communication at all. Occasionally, students have a strong personal opinion about a given class prompt or assessment article and this conviction sometimes carries over into their writing.

- The government has absolutely no right to make these ridiculous regulations that limit a person’s ability to choose whether or not to ingest unhealthy products.

Note that the aggression largely comes in the form of adjectives and adverbs. Rather than resorting to this hostile tone and potentially alienating the reader (even if they agree with you), use logic, reason, and argument to make your point.

- The government’s proposed regulations to limit a person’s ability to ingest unhealthy products represents an intrusion into individual rights, and should face legal challenges.

