

Tippie College of Business

Cost Accounting Writing Assignment Tutorial

Carl Follmer

Writing and Communications Program Director

Carl Follmer

Director, Accounting Writing and
Communications Program

Instructor, Business Communication
and Protocol

319-335-0913

carl-follmer@uiowa.edu



Purpose of assignment

Increase ability to bring order out of chaos

- Data analysis
- Critical thinking
- Clear presentation of findings

Provide a supervisor with high-level information

Engage with data visualization best practices

Short report in form of a memo

Non-tax memo

- No specific expectations for content, except for Executive Summary and Conclusion

Important elements

Executive Summary w/ overall finding/recommendation

Stand Alone Sense headers that identify a broad position (4-7 words)

- Ineffective: Throughput Costing
- Effective: The Benefits of Throughput Costing

Claim/positioning statements (not description) to begin sections

Concluding comments

- Additional information necessary? Implications? Next steps?

Executive Summary

Provide context (why are you writing this document?)

Use direct language – can include some 1st person “I” language

- Awkward passive opening (ineffective): “this document serves to inform management about findings determined through analysis”
- Direct language (effective): “In this document, I will identify key findings from my analysis”

Include most important overall findings

- Likely to be a bit messy – the findings may be unrelated to each other, and that’s fine

Example of body section structure

SAS header: Small Increase in Cash Budget for Next FY

Section claim: The company's cash position will improve slightly (+2.8%) from the beginning of the year.

Further analysis: Remainder of paragraph discusses the causes of this increase and what it means moving forward

- Will the rate of increase likely continue, grow more, or stop?

Making effective visuals

Pick the form of visual, but avoid tables and pie charts

Integrate the visual in (not after) an appropriate section of the text

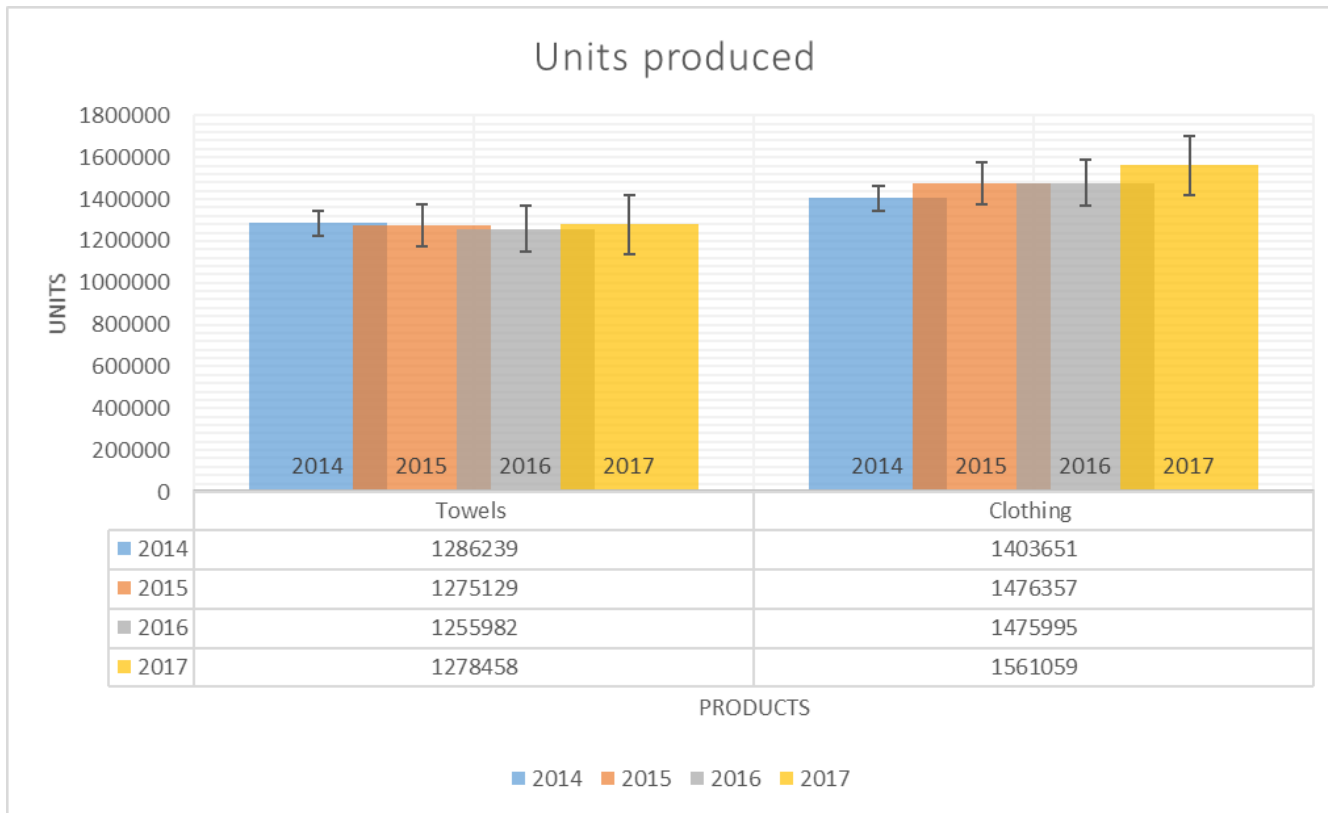
Include a message title that establishes the visual's takeaway message

- Ineffective: Profits
- Effective: Net income down 13% in 2020 Q4

Eliminate unnecessary elements/chartjunk (see next slide)

- Don't simply accept what Excel spits out

(Likely) Unnecessary elements*



Zeros on y-axis

Table below graph

Error bars

Years x3

Grid marks

*For now, practice getting rid of anything not essential, but in reality, it depends on audience expectations

Optimized graph w/ same data set



Final thoughts

Read work out loud to catch typos/missing words

Read just the headers and then just the first sentence of each paragraph

Meet w/ Sarah Leckband in [walk-in virtual office hours on 2/21 \(12-2:30\) and 2/23 \(9-12\)](#)

Not necessary to have a complete draft!