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## Book Reviews

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## Book Reviews

LANGUAGE FOR MEN OF AFFAIRS: VOL. I, TALKING BUSINESS, by JOHN MANTLE CLAPP; VOL. II, BUSINESS WRITING, by JAMES MELVIN LEE. *The Ronald Press Company*, New York.

Quoting from the introductory chapter, vol. I, p. xi:

The purpose of the volumes of this set is to treat the general subject of language with reference to the needs and wishes of the business man. The subject falls naturally into two divisions:

1. Elementary phases of language, those which come into most constant use, either alone or combined in the more elaborate forms.
2. Specialized phases of language which are particularly featured in business; such as business correspondence, report writing, advertising copy, etc.

Or in other words into—

1. Talking business.
2. Business writing.

This excerpt not only gives in a nutshell the general aim of the volumes but is also a fairly good example of the art of converting literary—we had almost said Johnsonian—periods into concise business diction. In short, the set is intended to teach the business man how to speak and write correct English. In fact, it goes even further and devotes considerable space to the psychology of business talking and writing, i. e., how speech and writing may be used to sell goods. Also there are chapters devoted to public speaking by business men, on writing reports, advertising copy and circulars and on writing for the press. There have been many books written on these subjects, but this is the first work we have seen which aims to cover the whole field in a comprehensive manner, excluding, of course, the purely literary field.

Is there any need for such a work? Surely if a man has learned to speak and write English clearly and grammatically at school and college, it is enough. Thereafter the development of facility and ease in expressing himself depends entirely on his chosen career. As a writer he will naturally acquire a larger vocabulary of a literary type; as a lawyer, of a precise and argumentative type; as an engineer, of a technical, and as a business man, of a commercial type. In any walk of life the fundamentals of the language are the same. Whether the author is trying to write a story in a convincing and entertaining way, the lawyer to persuade a judge or jury of the justice of his cause, the engineer to prove a theory, or the business man to sell something—all must use the accepted grammatical forms and correct and appropriate words to convey their ideas and accomplish their purposes. In other words, says the doubter, there is no such thing as a distinct *language* for different professions and occupations. There is a common language, English, for all.

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What we for convenience carelessly call technical language is merely the addition of words peculiar to a given profession or business, i. e., its vocabulary, but it is not a different language as would be French, Greek, etc.

This is all quite true; but, after all, the quarrel is rather with the title of the books than their matter. In every field of human life the language of daily intercourse and formal communication tends to settle into forms which will convey ideas in the quickest manner. When the judge says to the lawyers, "Submit your briefs," the banker to the borrower, "Give me a statement," the capitalist to the engineer, "Let me have a report," they all mean the same thing, viz.: "Let me know the facts." Even slang of the street, "What's the dope?" is simply a form in the making not yet accepted as good usage. In all these instances it will be observed that the language is English and correctly used, yet it is quite conceivable that the expression used by the judge might require translation if addressed to the borrower or engineer.

Granting all this, says the doubter, why a book on *business English*? No such books, at least none of any moment if you exclude "Every-man-his-own-lawyer" and the like, seem to be needed for the professions. The answer to this is two-fold. First, it is unfortunately true that the average business man has not had the education in fundamental English that nearly all professional men are practically obliged to acquire. Second, business in the larger sense of the term covers a much wider field than all the professions combined, and it is a matter of life and death to the business man that he shall make himself understood by thousands where the professional man is concerned with hundreds. By "understood" we mean not only the ability to make himself clear to those within the limited circle of his particular trade with the aid of its technical vocabulary, but also to convey pleasing and persuasive ideas to the general public—in short, to "sell them."

Hence these books. It should be understood, however, that they are not text-books in the ordinary sense though highly educational beyond all doubt. As is well stated by Mr. Clapp (vol. I, p. ix) :

The language of business is a matter for adult study. It has to do with adult conditions and relationships. It cannot be adequately treated in the lower schools. \* \* \*

It should be added, besides, that the technique of language cannot be learned once for all even by the adult.

It is rather difficult to classify the books in a phrase, but it is fairly safe to say that they combine a fascinating study of the philosophy and psychology of the English language as applied to business purposes with a well arranged guide to the best usage and style in business English from the informal selling-talk of the counter salesman to the public speech of the industrial magnate—from the letter of casual information to the highly technical and involved corporation report. Nor need it afflict the stickler for "Englyshe pure and undefyled" that advertising English seems to be the grand climax of both volumes. In these days of "jazz," when even "jazz" English is beginning to appear in some detestable and noisy advertising, it is a relief to

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see in the chapters on advertising copy that its English need be neither silly nor vulgar.

Though there is but slight and casual reference to public accountancy in these books, nevertheless they will prove profitable reading to us who are so often called upon to write reports. We are indeed curious to know just what the author means by his reference to *THE JOURNAL OF ACCOUNTANCY* (p. 178), but hope that if we do have "the defects of such publications" we at least have the virtues!

Both volumes are well indexed, and vol. II contains two appendices giving bibliographies for both volumes—a valuable feature for those wishing to study further the subjects covered.

W. H. L.

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ENGLISH OF COMMERCE, by JOHN B. OPDYCKE. *Charles Scribner's Sons Company, New York.*

It seems curious that this book which disclaims any pretension to teach "literary" English should be sent by its publishers to "the literary editor" for his supposedly expert opinion on it. Assuming that *THE JOURNAL OF ACCOUNTANCY* had a literary editor in the usual sense of that term, he might well dismiss Mr. Opdycke's book offhand, with the remark that a writer who lists such words as "lie" and "lay," "affect" and "effect," "statue" and "statute," as synonyms (see p. 12 et seq.), can hardly be accepted as an authority on literary English—or business English for that matter. We all make slips now and then, but this is surely inexcusable in a book intended to teach English.

The first four chapters are devoted to the implied purpose of the book, viz.: to teach high school and commercial students how to talk and write business English. Properly handled by the teacher they should furnish good drill-work for the student, but whether or not the matter therein is properly arranged according to the pedagogical mind we must leave to those versed in that science. Assuming that it is correct in form and substance, however, one's instinctive comment is, "Why the rest of the book?" For, after reading the remaining three hundred odd pages, one lays the book down with the feeling of having taken a short course in the psychology of advertising, and with more than a suspicion that much real advertising has been insidiously thrust upon his attention. Three "reference chapters" contain much information on abbreviations, special terms, business forms, etc., which should be useful to the business clerk, but we doubt their practical utility in a high school course.

Summing up, we should say if the book is intended for a high school text it is about two-thirds too long. As a handy book of samples for the advertisement writer it should be convenient and useful. The average business man will probably never find the time to read it through.

To us the most interesting part of the book is the introduction written by Frank A. Vanderlip. High school teachers, smarting under persistent

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and more or less conventional complaints by business men that they fail to teach their pupils "how to write plain English," will relish Mr. Vanderlip's rather illuminating remarks on p. xiii:

"I should not, myself, put as great emphasis as has the author of this book upon the value of knowing words. \* \* \* I should always put the primary emphasis on the value of clean-cut ideas. If one thinks clearly he is apt to write clearly."

Again, on p. xiv:

"What one must have, if he is going to make a success in a type of business where letter writing is an essential part, is an ability to think clearly and to write clearly."

Just so, and Mr. Vanderlip is no mean exponent of the ability and the art. In this particular instance he has voiced our own suspicion of several years' growth that what business men really complain about is not so much poor training in English composition as lack of original ideas and logical reasoning powers in high school graduates. Our own experience in passing on hundreds of examination papers has convinced us that inability to express his ideas intelligibly is quite rare on the part of the high school graduate, though he is sometimes without much of an idea to express. Something can be done to develop latent powers of reasoning by a severe course of logic, but this belongs to the domain of higher education in the universities. It is obviously unfair to damn the whole race of high school teachers of English composition because in the press of an over-crowded curriculum they fail to turn out boys and girls still in the teens filled with bright and original ideas. It is enough if their pupils are able to express what ideas they have in plain English. For the rest heredity and environment have much to do with the final results.

W. H. L.

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### **Pennsylvania Institute of Certified Public Accountants**

At the annual meeting of the Pennsylvania Institute of Certified Public Accountants, the following officers and directors were elected: president, William J. Wilson; vice-president, Horace P. Griffith; secretary, Robert J. Bennett; treasurer, Charles S. Rockey; members of council, Herbert G. Stockwell, Joseph M. Pugh, George Wilkinson, James J. Burns and John R. Lynn.

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### **Oregon State Society of Certified Public Accountants**

At the annual meeting of the Oregon State Society of Certified Public Accountants, June 14, 1920, the following officers were elected: president, Joseph Gillingham; vice-president, A. Lester Andrus; secretary and treasurer, A. R. Sawtell; directors: Arthur Berridge, T. A. Rutherford, L. M. Koon and W. J. Piepenbrink.

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### **Certified Accountants' Association of Mississippi**

The formation of the Certified Accountants' Association of Mississippi is announced. The officers are W. Q. Sharp, president; R. G. Wooten, vice-president; H. H. Cleaver, secretary.