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## Accountants and the Use of English

BY A. L. PHILBRICK, C. P. A.

The progress that has been made during the last few years in bringing to the public an understanding of the nature of the accounting profession is a result of painstaking work of accountants and of the present requirements of business men—requirements not in existence a few years ago. The conscientious work of the members of the profession has taken the form of study and consideration of the many problems of accounts and diligent inquiry into the nature and extent of their duties to their clients and the public. Accountants have discovered a great deal in regard to the various elements of profit and loss and assets and liabilities that requires treatment different from that of a short time ago, and many accountants have believed that the settlement of these problems is of such great importance that all others may be disregarded. One of these neglected problems is a command of a good English style, and here, without question, is a field rich in possibilities.

Usually the client and the public know of the value of the accountant's work through results submitted in the form of the balance sheet, profit and loss account and supporting schedules, and through the report that goes with them. This report calls attention to the important features of the work, reviews what has been done, and sometimes contains recommendations for improvements in method. There are many variations of this standard form, and the results of some large engagements are presented almost wholly in a report. Thus the English language is depended upon to convey to the client an idea of the worth of the accountant. Therefore, the usefulness of a clear style of writing as a means of spreading a knowledge of accountancy is as great as an intimate acquaintance with the technique of accounts.

Moreover, the accountant bears a relation to his client such as a member of no other profession bears. The lawyer writes usually to a man skilled in the same profession, who understands the meaning of technical words and phrases—such a man as a judge, a referee, or a master in chancery. The doctor

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of medicine seldom makes written reports, and the work of the architect and the construction engineer is revealed as it progresses. But the accountant has to depend on his knowledge of the vast but treacherous powers of language when he reports on the greater portion of his work. That is to say, many times the client will judge the work of the accountant by the impressions conveyed by the report; for he may not understand the degree of knowledge necessary to the construction of a balance sheet and a profit and loss account. The accountant writes narratives of the work he has done, explains the recommendations for changes in a system or for the installation of a new system, and sets down in figures the values that he has determined as the assets and the liabilities of his client.

All of the accountant's work appears in writing. Usually his story is read by those who are not familiar with the vocabulary of the profession, but he must write his report in a style that will clearly convey his ideas to his clients. If they complain that his report is not clear, he cannot blame them for their possible ignorance of accounting matters. He has contracted to do certain work, and he must convey to his client the fact that the work has been done by clearly stating what the results are. If the client declares that the report is not comprehensible, the accountant has failed to do what he has agreed to do. He has missed the chance to use the great power inherent in language, which is a thing apart from the subject-matter. This power is the only explanation of the rise of some men to positions above what their natural gifts deserve. Mommson declares that the legend of Ciceronianism is the result of this effect of mere words so arranged as to give forth all of the strength there is in them.

Despite the great place that the written word has in the work of the accountant, usually he does not study the effective use of language. He does spend a great amount of energy in getting a knowledge of the technique of accounts, but seldom does he pay much attention to preparing himself for the arduous task of transmitting that knowledge. He depends on his general education to supply him with whatever he requires for writing, often to his own loss in the future. He does not know of the years of training in the art of writing lived by the novelists and historians whose books are immortal; so he cannot know from

an author's standpoint how hard it is to make those who read understand the thoughts of those who write.

One of his great problems, then, is language; and it is a problem even to those who have been brought up in an atmosphere of literature, and who have been fortunate enough to have had the leisure and the inclination to give the subject deep study. The uncertain boundary between good use on the one hand and faulty grammar and diction on the other hand is one of the greatest difficulties met by those who attempt to convey ideas in written words. After that come all of the rules of sentence structure, connective sentences, paragraph composition and connective paragraphs—rules that are usually forgotten until a genius appears who violates almost all of them, and gives the public something readable and refreshing. Under these difficulties accountants cannot be required to write after the manner of Sir Thomas Browne, DeQuincey or Cardinal Newman, but there is the opportunity for them to acquire some of the qualities of clear idiomatic English that mark the writings of Defoe and Dean Swift.

There is no possibility of clearness of meaning in accounting reports, however, until the writer knows the true meaning of the words he uses and knows that this meaning is the one recognized by those for whom he is writing. The accounting profession is so young that word meanings have not become fixed by usage. The result is the use of three or four nouns for the designation of one thing. This disagreement over the choice of words exists not only among different accounting firms but also among partners of one firm, and the choice of one term or another depends on the standard of the partner who writes or reviews the report. The clients are justified, therefore, when they complain that accountants' reports are not clear, and when they ask the accountant on reviewing the report, "Now just what does this mean?" Accountants themselves recognize this handicap, and the American Association of Public Accountants has appointed a committee to establish standard definitions. As the profession grows older, this difficulty will be of less importance than it is now, but it is certainly a great difficulty at present, and its effects may be overcome partly by care in the choice of non-technical words and phrases.

The varying meanings of nouns used almost wholly by ac-

countants may be called a local difficulty, but the big problem of selecting the right word for the right place throughout a report brings the accountant face to face with the problem of every man who has tried to make the language his servant. Students of style declare that the policy of writers in this respect has even more to do with good style than their determined policy pertaining to the vexed question of idioms and grammar. The writer may delight in the delicacy and artistry of the literary lace-work produced by words derived from the classic languages, or he may get the most satisfaction from the hard-hammering and rugged words that have come down from Anglo-Saxon days. The choice he makes between these two parts of the English vocabulary will have a great effect on his style of writing.

The adaptability of the classic style for use in reports appeals to many members of the profession; for, they say, it is capable of fine distinctions of meaning, it has an elegance that is pleasant, it is dignified, and its use is an evidence of erudition. It surely has all of these qualities. Keats took the words derived from the Greek and Latin languages with which to build his incomparable verse; *Religio Medici* has all the graces of a ballet on account of Sir Thomas Browne's use of classic derivatives; and the orations of Edmund Burke are none the less powerful because of their sonorous wording. The other choice that the accountant may take, that of using words of Anglo-Saxon origin, will bring to him a vocabulary that has a virility and strength without equal in any other language. The words are short, they sound hard, their meaning is definite. They give a sense of progress to the average reader in that he feels that he is getting somewhere. He understands them better than he does the classic derivatives. Therefore they better meet the primary function of all writing as set out by Herbert Spencer when he said that the chief duty of a writer is to convey an idea to a reader while exercising the smallest possible part of the reader's effort.

The histories and narratives of Defoe show the strength there is in this part of the English vocabulary, and undoubtedly the diary of Sir Samuel Pepys would not be famous as a word picture of the times if that frank but blithesome gentleman had used the highly decorative words that have been grafted to the language from the Latin and Greek. During a famous criminal

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trial of not many years ago these two elements of the English vocabulary were matched in a most dramatic manner. One attorney's argument to the jury was the limit of literary gorgeousness, but the other attorney crashed through it with hard-hitting language that scattered its fragments of reasoning and wrecked its ornate structure. Senator Henry Cabot Lodge, whose histories and biographies surpass in quality even his achievements in politics, has explained that he adopted the use of short words at the beginning of his career because of their plainness and strength.

This quality of clearness, therefore, commends words of the short Anglo-Saxon kind to accountants. They carry ideas better, and they carry them straighter than do other words, although the opinion has been expressed that they do not give the necessary weight to scientific writings. Such a point of view is the result of placing weight in the wrong place. The subject may be obscure and technical, but the language used to develop it should be simple; and it must be simple if it is to be successful in its object. Emerson is the philosopher of every man because of the primer-like simplicity of his style, and Huxley explained highly scientific questions in such a manner as to lift them out of the depths of profound learning and show them to the man in the street as live matters which affect him in his commonplace life.

Short words also tend to prevent a pompous style that is offensive on account of its implied superiority. They leave the thought shining clearly before the client or his banker unshrouded by verbal falsehood. They make the language strong in texture, invigorating in its freshness and drive into the sub-consciousness of the reader the fact that the author knows what he is writing about. The use of short words and of words of only one meaning are but two of the expedients for producing an effective style of writing. The use of idioms is a third; but the study of the works of any master of the language soon brings to the student an idea of what a big subject style is.

The accountant naturally inquires what he is to do to get a clear style of writing as a part of the equipment for his work. Continued reading of the best that has been written in the language is usually advised as one means to this end. Herbert

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Spencer said, "He who daily hears and reads well-framed sentences will naturally tend to use similar ones," and Milton went further when he said that "he who would write good poetry must make his life a poem." Also critics have declared that style is a reflection of personality, and that the man who naturally thinks clearly, who realizes his own strength and weakness, who is mentally alert and fertile in ideas will naturally write in a style that possesses the great qualities of modesty, simplicity, clearness and strength. Probably this statement is too broad, but every person knows of those of very limited education whose writings always made "good reading," which means that the ideas are forcibly brought to our attention.

The adoption of an ideal of style will naturally tend to an imitation. The result will be a better style although never the same as the ideal. It will be different, thanks to the theory of variations, but it may be as effective. If it grows to the point where it is readily recognized as distinctive from all others great progress will have been made toward the goal of originality, one of the most important to be reached in the struggle for mastery of language. In an essay on style T. H. Wright covers this point by saying that "originality is far oftener originality of expression than idea; a fresh aspect of something old, not a discovery of something new," which is another way of saying that many an old truth is raised from the level of triteness when it appears, so to speak, dressed in a new suit of clothes.

Apparently no one set of rules can be laid down for the creation of style. There are as many rules for writing virile English as there are for club-holding in golf, and a great many that are contradictory produce equally good results. If the need of literary style is recognized by the members of our profession some progress will have been made, and the means to meet this need will surely be found.