

10 Steps to Writing Clear Documents

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The success of an audit can often hinge on the quality of your written communications. Ten fundamental writing techniques can help both beginning and experienced auditors to ensure their documents achieve value-added results.

YOU HAVE JUST FINISHED YOUR ANALYSIS and must now explain the results of it in writing to senior management. You know that management will judge your work based on their understanding of the document you are about to compose. You wonder, "How can I communicate my ideas so that my readers will understand them easily?"

The ability to write effectively is an essential skill for virtually every type of business professional. For internal auditors, clear writing about facts, procedures, findings, and recommendations can mean the difference between the success or failure of an audit. Whether you're preparing an audit report, a memo or proposal for your immediate supervisor, or a report for the audit committee, the quality of your written document will affect the degree to which your message is understood and achieves its desired effect.

A sound approach to the writing process can help ensure that your written communications deliver information clearly and effectively. Although not intended as comprehensive instruction, the following series of key steps to effective writing may help you put ideas on paper more easily and convey your message with maximum impact.

1. IDENTIFY YOUR CENTRAL IDEA

Before starting the writing process, define the message that you want to communicate. Begin by asking yourself, "What is the central idea of my document?" In other words, what is the main purpose, theme, or thesis your writing will convey? Once established, this idea becomes the logical starting point for your discussion.

A clear, well-defined thesis statement functions as a unifying thread that ties the entire document together. Furthermore, it defines the scope of your document, helping to determine what should and should not be covered. It serves as the main generalization for your entire discussion and represents the first step in establishing the document's structure.

One element of the main idea that requires particular attention is the overall objective of your message, or its intended result. Specifically, you should decide whether the message needs to *inform* or *persuade* the reader. For example, if the document's purpose is to analyze yearly sales data and explain any variances with forecasted figures, the message would be informational. On the other hand, if you need to analyze the sales data and variances to justify budget adjustments, a persuasive message would likely be required. Determining the purpose of the message in advance will allow you to decide whether the

document should simply present information or assert an argument, and it will enable you to determine the right tone for the narrative.

2. BUILD SUPPORTING POINTS AND CONSTRUCT AN OUTLINE

Once you've identified the central idea, supporting points must then be formed to reinforce this idea and expand on it. These points provide the specific details that support the purpose and message of your writing.

One way to generate key supporting points is to answer specific questions about your central theme. To determine the points that should be covered, it may be helpful to ask yourself:

- What are my expectations for this document?
- What will it accomplish?
- What specific content areas need to be addressed?
- What is the order of importance for the various points?
- Who is my audience?
- What is the audience's level of expertise?
- How much detail or background information do I need to provide?
- How is the audience going to use this information?
- How can I convey this information effectively?

The answers to these questions will help you find the right material for your audience and the specific details needed to convey your message. This information can then be used to structure your document, serving as a basis for creating a rough outline.

Some of your supporting points may be able to serve as main entries in the outline, with additional details appearing below each entry to elaborate on these points. The outline does not need to follow a strict format with Roman or Arabic numerals and parallel subdivisions. Instead, it can simply consist of major points, with a few subpoints, to identify the document's primary sections and subsections. When you begin writing the document, the outline's main entries can then be used as headings that will enable readers to skim for important content.

Devoting sufficient effort to developing an outline will help facilitate the writing process. The details of your document will flow more easily once your main points are established. It will also minimize the amount of time required to organize the document, as revising an outline is much easier than making structural changes to text after the document is written. Keep in mind, however, that this exercise is only a preliminary stage of the writing process. The emphasis of the outline should be on the ideas or concepts to be presented and the overall structure of the document. Therefore, don't worry about specific wording at this point.

3. WRITE THE EASIEST SECTION FIRST

Deciding the first words to put on paper often represents the most difficult part of the writing process. For this reason, you may find it helpful to begin with the easiest portion of your document.

Start writing by converting a section of your outline's words and phrases into paragraphs. Write rapidly and focus on just getting ideas down on paper, keeping in mind that grammar, spelling, and syntax can be corrected later. Your major objective at this point should be to let your thoughts dictate content—try not to proofread as you write. This approach will enable you to compose the first draft rather quickly, as completing one of the sections will boost your confidence and enable you to then build on that momentum to write the rest of the document.

Remember that one of the most difficult challenges faced by those who suffer from writer's block is "blank-page syndrome." You do not always have to start with the introduction.

4. BEGIN PARAGRAPHS WITH THE TOPIC SENTENCE

A *topic sentence* states the central idea of a paragraph. Carefully worded and restricted, this sentence serves as the glue that binds each paragraph together.

To help busy readers grasp the document's main points quickly, topic sentences should generally be placed at the beginning of the paragraph. Because the first sentence occupies a position of emphasis, readers will be more likely to give it their attention. In addition, starting with an effective topic sentence will facilitate the writing process by helping you generate and control the type of information that needs to be included in each paragraph.

Topic sentences should be clear and focused, identifying the main idea that the paragraph will discuss. A broad, or unrestricted, topic sentence may keep readers guessing about the paragraph's main idea. Note the difference, for instance, between the following two topic-sentence examples:

1. Our review of records was an important part of the audit.
2. Our review of accounts payable transaction records revealed several discrepancies.

The first sentence would fail to provide readers with an adequate description of the paragraph's details, forcing them to work harder to understand the purpose of the paragraph. The second example, however, provides much more specific information and helps forecast details that might follow.

Occasionally, as when writing a persuasive document, you may want to place the topic sentence at the end of the paragraph and then lead readers to this idea. By comprehending your supporting reasons first, readers might then be more likely to accept your general

statement. This approach, however, should be used only when you expect significant resistance to your idea and first need to prove the value of it.

5. USE THE FIRST PERSON

Whenever possible, documents should feature a first-person point of view. That is, instead of referring to "the writer" or "the author" in your text, simply use "I" or "we." First-person writing is conversational, direct, and natural. It reflects the manner in which you would likely communicate if you were talking face to face with the reader. Furthermore, using this approach helps establish a connection with readers and ensure they are not distanced by cold, impersonal prose.

6. USE THE ACTIVE VOICE

Sentences written in the active voice generally convey information more directly and forcefully than passive-voice constructions, describing the performance of an action. The sentence, "I prepared the budget," for example, utilizes the active voice. This form of phrasing serves as a natural, conversational way of expressing an idea and allows for maximum word economy. Passive constructions, by contrast, describe receipt of action and typically require a greater number of words than the active voice, as in "The budget was prepared by me."

Sentences featuring the active voice can be enhanced by ensuring that nominalizations (nouns derived from verbs) are avoided. The sentence, "I made a *reimbursement* to all parties," for example, features a noun based on the verb "reimburse." Eliminating the nominalization in this instance ("I reimbursed all parties") results in a smoother, more efficient expression.

Although the active voice works best in most situations, certain contexts call for the use of passive constructions. You may need to use the passive voice when conveying an idea in which the actor is unknown or in a situation where the actor is known but not mentioned, as when business strategy or legal concerns require that the subject remain anonymous. The following two sentences, for example, feature deliberate use of the passive voice for ambiguity:

- **ACTOR NOT KNOWN** The computer room was left open.
- **ACTOR KNOWN BUT NOT MENTIONED** Many errors were made in the program.

Still, the passive voice should be employed sparingly. Overusing this indirect style of phrasing can compromise the readability of your document and detract from the text's meaning.

7. USE CONCRETE NOUNS AND ACTION VERBS

Concrete nouns denote items, such as a *desk* or *flower*, that can be seen, heard, touched, tasted, or smelled — they are objects and substances that exist physically. By contrast, abstract nouns reference anything that cannot be perceived through one's senses and represent an abstract or intangible concept, such as *fear* or *dedication*. Abstractions may be interpreted somewhat differently from one reader to the next and therefore may not always be appropriate for business writing. Concrete nouns, however, help to convey specific detail and communicate facts rather than impressions.

Writers can strengthen their documents by combining concrete nouns with *action verbs*, or verbs that express an action performed by the subject. Action verbs add a dynamic quality to writing, as opposed to linking verbs — such as *is*, *was*, *feel*, or *seem* — which merely tie one part of a sentence to another without conveying any action. Using action verbs in conjunction with concrete nouns helps to create moving visual images in the mind of the reader and adds to the document's overall impact. For example, in the sentence, "Conditions of the business were superior in the third quarter," the abstract noun *conditions* is used with the linking verb *were*, resulting in an uninspired, forgettable sentence. However, replacing the first half of the sentence with a concrete noun and action verb produces a statement that will likely resonate much more with readers: "Net income increased 15 percent in the third quarter."

Pairing the active voice with action verbs will help eliminate awkwardness and ensure smoothness of expression. The resulting direct, action-oriented sentences will enhance readability and increase the likelihood that your message will be remembered.

8. USE WORDS READERS ARE LIKELY TO UNDERSTAND

Excessive use of jargon — the specialized vocabulary of a particular occupation — can be confusing to readers and lead to miscommunication. This type of language should be limited to instances in which it is the only option — that is, when there is no way to convey a precise idea using a common word or phrase — or when the audience understands jargon and expects you to use it.

Other types of complex terms can also affect document comprehension and slow readers down. For example, if a report included the sentence, "The business failed because of a concatenation of events," many readers may stumble over the word "concatenation," as it contains five syllables and is not a commonly used term. To ensure reader comprehension, the sentence can be easily revised: "The business failed because of a related series of events." Not only are the words "related series" easier to understand than "concatenation," but also they are less likely to attract reader attention to the writer's diction rather than to the meaning it conveys.

Complex, technical language is appropriate in some contexts, but should be substituted with simple, direct words whenever possible. When no alternatives exist for technical vocabulary, any terms that might not be familiar to all readers should be defined when introduced in the text.

9. INCLUDE SECTION HEADINGS

Section headings are like signposts along the side of a road. They highlight key elements of the document and enable readers to navigate the text more easily. Headings help readers follow the structure of your document and allow them to skim the discussion for main ideas. For these reasons, you should use section headings whenever possible.

Headings may be informative, such as "Accounts Receivable," or descriptive "Accounts Receivable Increased During the First Quarter." The document, however, should still read smoothly even if the headings were removed. In other words, headings should be used to supplement text, rather than to replace it, and to provide readers with a variety of entry points to the document.

In addition, a heading should never be followed immediately by a subheading without some transition between the two. Instead, use this space as an opportunity to provide readers with an overview statement of what to expect in the subsections.

10. PROVIDE A SUMMARY

Use document summaries to provide a streamlined review of the most important points covered in the full text. An effective summary tells the audience what they can learn by reading the document and how the content applies to them. Furthermore, it enables readers to obtain a quick overview of the material and to decide whether or not they need to read the entire document.

To ensure readers see the summary before reading the full text, it should be placed at the beginning of the document. The summary may consist of a single sentence, a paragraph, or a list of bulleted points. Use the complexity of the document and the audience's exact needs as a basis for deciding the appropriate amount and type of information to include.

SUCCESSFUL WRITING

The importance of effective writing cannot be overemphasized. Because report documents often serve as the primary representation of all the time and effort invested in conducting a review or analysis, overall success often hinges on the ability to communicate your ideas effectively in writing.

Using an organized approach and taking the time to craft a clear, coherent document will help save readers time, ensure that content is understood, and increase the likelihood of achieving the document's intended purpose. Readers will appreciate the effort, and your written communications will be more likely to achieve value-added results.

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