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Sociology, Communication



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Memorandum Date: September 5, 2012 | To: Professional Writing Committee and Jamie Reed | From: Jordan Frazier | Subject: Writing Styles in Accounting

| Purpose This investigation for the English Department's Professional Writing Committee is focused on what kinds of communication people actually do on the job, how they do it, and how important it is to their job performance. This report will contain qualitative and quantitative information for updating the similar report done in 2007. There is a need to update the curriculum because of the drastic change in writing styles and ways of communication in the workplace. I interviewed Emily Cox an Accountant at Stout, Stuart, McGowen, & King LLP to learn what kinds of writing and oral communication she does at work. Research Methods Qualitative Data: Information and data were gathered through a phone interview and survey. The phone interview provided qualitative information such as types of documents written in the profession of accounting and why people read what they write. Also, the phone interview provided information about how Ms. Cox learned to do the writing she has to prepare in her workplace and how technology has changed the way she communicates. The survey provided professional data for the interviewee and details about her workplace. Quantitative Data: Quantitative information was provided with the survey. The survey included percentages of the amount of time she spends composing different forms of written communication. Also, the percentage of her time spent communicating orally one-on-one, and in groups was included in the survey. Results Types of documents written: Tax notice response letters are used to respond to an IRS notice that is proposing adjustments to an income tax

return prepared by their firm. The letter will dispute the adjustments and resolve disagreements between the IRS and the accounting firm on the tax return content. The responses are in letter or memo form and not exceeding two pages. The length of the document depends on the complexity of the notice. The demand for tax notice response letters are unpredictable. " There is no certain time frame on the frequency of the IRS notices to our office. We could go a month without receiving any or get five in one week. " Therefore, the number of response letters written to the IRS would be irregular. The firm's clients depend on these response letters to represent them to the IRS with professionalism and precision. Financial statement notes are documents added to a company's financial statements to give additional information to clients. These notes are to reduce any confusion a reader may have when reading financial statements. Financial statements are prepared annually for companies, depending on changes in financial statements from year to year effect what is written in financial statement notes. The lengths of these documents vary from client to client. The format as stated by Cox is " a combination of a cover letter, table of contents, auditor's report, and notes. The notes section is really notes (paragraphs with headings/subheadings and occasionally tables/charts. " Accounting professionals routinely use templates in the workplace for communicating with clients and colleagues. The templates were created within the office for ease of use and consistency amongst all office personnel within the firm. Examples of documents with templates include: \* engagement letters \* audit letters \* cover letters \* financial statement work papers \* new client forms. Importance of documents to readers: Professional writing is an essential part

of efficient communication in the workplace and to clients. When I asked Cox about the importance of documents she writes to clients she responded that clients depend on them to make key business decisions such as: \* buy or sell equipment \* reinvest in investments \* make distributions to owners \* production levels These decisions are based on accountant prepared financial statements and notes. Effective communications through tax response letters to the IRS could affect the financial status of clients. The IRS reads the letters prepared by accountants and based on how argumentative the letter was decide if they should withdraw their recent notice about the financial statements. Each piece of writing should be neat, organized, grammatically correct, and reader friendly in order to serve the client successfully. In our technological world anything submitted in writing can be referenced to later. Where writing is learned: While Cox was an undergraduate at Elon University, she took a business communications class. In this semester long course, she received experience with formal letter, business correspondence, and resume writing. This course was not enough to prepare her for effective writing and communication in the business world. When she entered the workforce, she discovered that most of her writing skills were going to be learned on the job. Everything that Cox writes is reviewed and revised by another accountant in the firm. After preparing financial statements, they are examined by the lead auditor of the firm to make sure that all the information is presented clearly and correctly. Effects of technology on communication: Technology has contributed tremendously to business communication. Email has taken the place of the U. S. mailing system. Long distance communication that used to take 2-3 business days is

now available in seconds. There used to be more phone calls from clients, but now email has become the norm for client-accountant communication. In the office that Cox works at 6-7 years ago they started the scanning process of going paperless. Before this process, accountants referred to paper files in filing cabinets when they needed to see past history financials of clients. Now all important documents of clients are scanned into a computer file system and easily accessible to all employees with proper authorization. This technology has made it much easier for accountants to their job on a day-to-day basis. Electronic filing has become more popular in the last couple of years. It saves so much paper which is important in our environmentally friendly world we live in. Tax returns used to have to be all printed out and mailed in, but now it is simply e-filed. The client has to sign the form releasing their return, which causes a need for more communication with the client. While Cox was discussing this process she seemed frustrated with this process. She seemed to miss the old fashioned way of printing and mailing returns. In the last year, electronic banking has become more common amongst customers. This is more convenient for clients in this technological savvy world. Cox stated, " The popularity of electronic banking affects the firm in terms of auditing purposes. We used to get bank statements directly from the client or from the bank, but now we have to track it down online. " This also requires accountants to communicate more with clients to track down all the necessary bank statements for auditing a client. Effective and ineffective writing: For effective writing, it is important for the writer to remember the level of knowledge the reader has on the subject. Using appropriate vocabulary, but still maintaining a professional document is the

struggle for accountants when writing documents for clients.

Recommendations/Conclusion With the demand for effective writing and communication skills in the workplace being a high priority for employers, appropriate training is essential at the college level. Mastery of these skills would make students more marketable in the professional world. Writing courses offered in the college level should be more focused on the type of writing for each major that they will do in their future career. This type of writing course would be more beneficial to students than a general business writing class. From this investigation, I learned the importance of effective writing and how technology in the workplace has made an impact on communication. For my future career, I hope to have more formal writing training than just on the job learning. After, talking with Cox I realized writing is such an important aspect of the business world that it is necessary for changes to be made to stay up to date with professionals and technology.