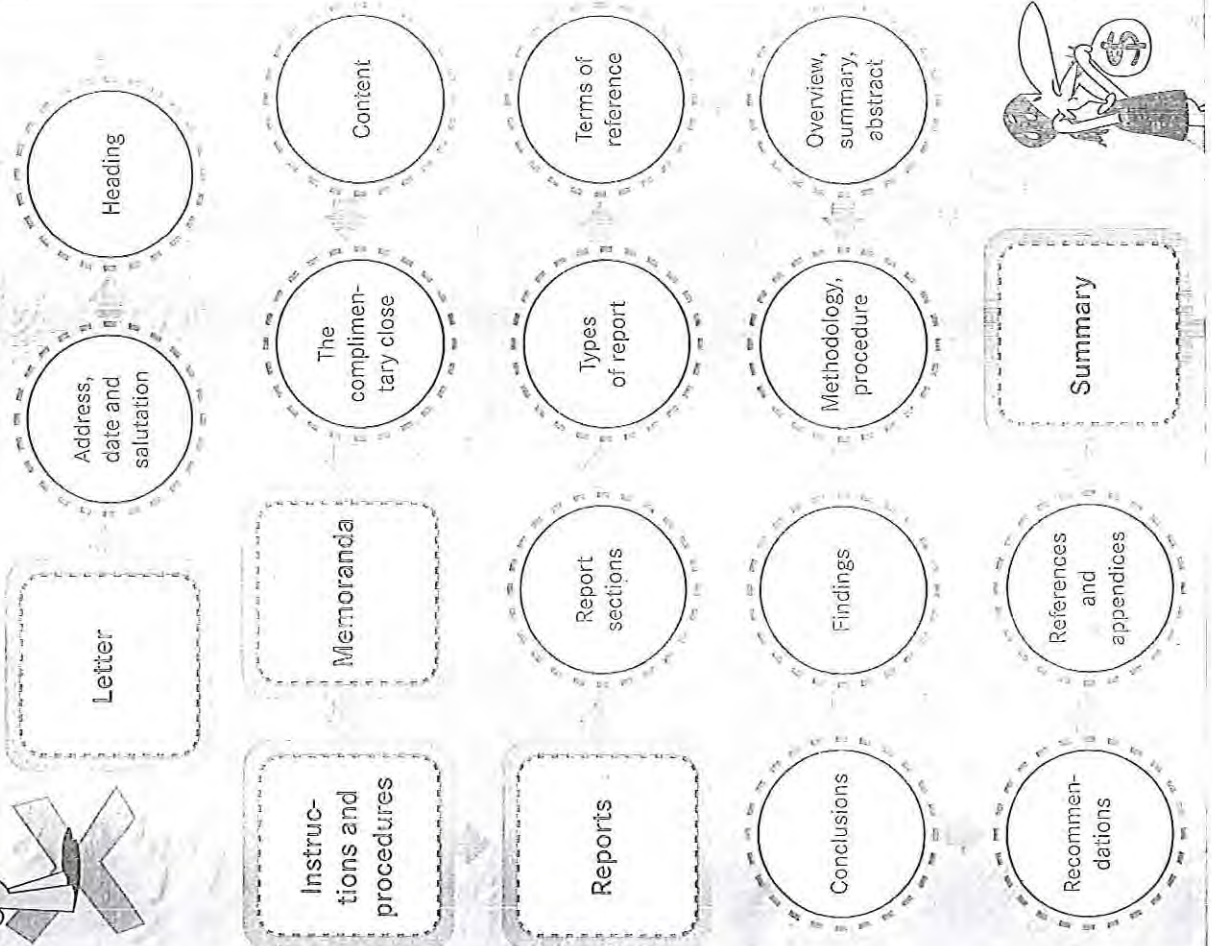


4 Format

Introduction



4.1 Introduction

Many of the documents you will write in your career will be in a specific format. Format refers to the layout of a publication as well as the way it is presented and arranged.

From: David Thorne
Date: Wednesday 8 Oct 2008 12:37pm
To: Jane Gilles
Subject: Re: Overdue account

Dear Jane
 I do not have any money so am sending you this drawing of a spider instead.
 I value the drawing at \$233.95 so trust that this settles the matter.

Regards, David



An email is an example of a document that has a set format

Format gives each type of document its specific 'look'. You can usually tell a letter from a memo or press release or report by simply glancing at the page in front of you. In this chapter we'll hone your writing skills further by taking you through the basic business formats of the letter, the memo, procedures and the report.

4.2 Letter

While email and SMS have taken over informal communication, the letter remains the single most important format for formal correspondence. Letters are an important part of the so-called 'paper trail' that businesses use to document processes.

The most commonly used business letter format is called the block format. In this format,

4.2.3 Content

In your first paragraph, make the purpose of your letter clear:

I am writing to apply for the above post, advertised in the *Sunday Times* of 21/09/10.

Further to our email correspondence, I am writing to extend a formal invitation to the launch of our new Sandton office.

Thank you for your letter dated 30/04/11. Unfortunately ...

Your first paragraph will usually consist of only one or two sentences. It often simply states why you are writing. It may include a brief explanation of who you are ('I am a BCompt graduate from ...'). The second paragraph often contains a request, as in the following humorous example:

Rt Hon David Miliband MP
Secretary of State
Department for Environment, Food and Rural Affairs (DEFRA)
Nobel House
17 Smith Square
London SW1P 3JR

16 May 2007

Dear Secretary of State

My friend, who is farming at the moment, recently received a cheque for £3,000 from the Rural Payments Agency for not rearing pigs. I would now like to join the "not rearing pigs" business.

In your opinion, what is the best kind of farm not to rear pigs on, and which is the best breed of pigs not to rear? I want to be sure I approach this endeavour in keeping with all government policies, as dictated by the EU under the Common Agricultural Policy.

Source: <http://www.order-order.com/2007/06/letter-to-miliband/>

When writing a business letter:

- be polite;
- be succinct;
- be exact (dates, times, names)

Letters often consist of only two paragraphs. You may choose to add a third paragraph consisting of a simple wish for the future:

We look forward to hearing your response to this offer.

I hope that you will give this matter your careful consideration.

However, if your letter has said all that needs to be said, and as politely as possible, you may sign off without adding this final sentence.

4.2.4 The complimentary close

If you have addressed your letter to a named person ('Dear Professor Molope'), then sign off:

Yours sincerely

Signature

Name

Job title (if applicable)

If you have written to an unnamed person ('Dear Sir/Madam'), then sign off:

Yours faithfully

Signature

Name

Job title (if applicable)

The following abbreviations sometimes follow the complimentary close:

cc: carbon copy Encl: enclosure

The abbreviation for carbon copy (cc) indicates that a copy of the letter has gone to other recipients. You would make use of this option particularly when you are writing a letter of complaint or you suspect the correspondence might end up in court. On the next page is a humorous example, from an irate Chrysler customer who is tired of his car breaking down:

I look forward to your enthusiastic and prompt response. Since I didn't get one last time from you ninnies, I'm also sending this letter to a few other people, just to see if they might care more. I've got nothing to lose and nothing better to do, since I don't have a car to get out.

Yours sincerely,

Scott Furrow
Plymouth Neon Owner

cc: Martha Stewart
Al Gore

George W. Bush
Donald Trump

Lee Iacocca

Prince Charles of Windsor

Pamela Anderson Lee

Bill Gates

Better Business Bureau

Source: <http://www.order-order.com/2007/06/letter-to-miltiband/>

The abbreviation for an enclosure (Encl:) indicates that documents are enclosed with the letter. However, if you have already mentioned the enclosure in the body of your letter ('I enclose a copy of my CV') then there is no need to add this abbreviation.

Activity 4.1

The following covering letter contains missing sections. Fill in the missing sections from the list provided.

.....(1).....
082 500800900
MiriamMK@mweb.co.za

November 15, 2010

Mr. Shane Zingi

.....(2).....
Drew and Donaldson Recruitment
452 Belmont Avenue

Dear(3).....
I am(4).....

I am currently enrolled for BCompt (Honours), which I hope to complete in June next year. After that I hope to specialise in corporate tax.

Although I am currently unemployed,(5).....

If you would like to interview me,(6).....

.....(7).....

Miriam Makgopa (Ms)
.....(8).....

Match the numbers above to the letter sections in the table below:

A	writing in response to the post advertised by your agency in the Business supplement of City Press 13/11/10. I earned my BCompt in December 2009 from Unisa. I believe that I have the qualities and skills your client requires in a junior accountant
B	Miriam Makgopa 356 Harare Avenue Soshanguve 0135
C	Encl: CV
D	please contact me by email or on my cell at any time.
E	I have been assisting the Small Business Corporation on a volunteer basis in order to gain practical experience in the field.
F	Recruiting Officer
G	Yours sincerely
H	Mr Zingi

4.3 Memoranda

For day-to-day communication in the office, you will use memoranda, usually referred to as

Newspaper headlines often contain references to 'leaked memos' – journalists love to get hold of confidential company memos, which often contain sensational news of problems within the company. For this reason you should be very careful about how memos are circulated in your company and what they contain.

- Memos are used for three main purposes:
 - to bring attention to problems (this is why memos are vulnerable to leaks);
 - to solve problems or suggest solutions;
 - to circulate information among staff members.

A memo may be as short as two sentences:

Rosenbaum & Radebe
MEMO

From: Security Services
To: All staff
Date: 7 March 2011

New protocol for guests

Please note that all guests will need to be personally signed in and escorted by a member of staff, with immediate effect. This protocol has become necessary following a number of incidents in which petty thieves gained entry to the building, fraudulently posing as guests.

What role will memos play in your life? As an Accounting student, and later as an accountant, you will be asked to analyse financial data and then identify problems and solutions in a memo format. Most companies and firms have preprinted memo sheets. You can write memos in an informal, almost chatty style. These two factors make memos relatively easy to write.

The next page shows a typical example of the way memos are used in business:

Willowby & Gray's International Realty MEMO

From: Joe Willowby, CEO
To: All agents
Date: 4 June 2008

There is no need for addresses.

Memos have subject headings in the same way that letters do.

Notice that the memo begins without a salutation.

Sales strategy in a recession

As you know, the recession is biting deep. Strategies we used successfully 3 months ago are no longer relevant. The mere fact that the banks now require 25% equity indicates strongly that the market will drop another 25% on top of the 15% we have experienced so far.

To my mind, that means that the market will come down 40% from the highs of last year. This is hugely significant. Today, a man who wants to purchase a R2 million property (the average selling price) will have to earn in excess of R87 000 gross per month in order to qualify. If the market drops by 25% that same person will need to earn R65 200 gross.

It's not surprising, therefore, that there are 60% fewer buyers in the market than recorded at the same time last year. Attendances at show houses are generally poor (as they were in the late 1970s and early 1980s) and only when the Agent has convinced the seller to offer 40% below asking price, does the show house lead to a subsequent sale. All the guns are loaded against us in this market.

Memos tend to be very honest, personal and even blunt.

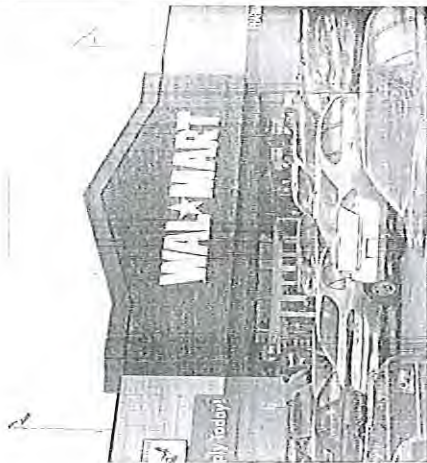
This morning I told a member of my own family to drop his price by 25% in order to get a quick sale, and I would advise you to tell your clients the same. It's a question of being truthful to your clients. Today's low offer is tomorrow's miracle price. This market is not going to recover anytime soon.

Activity 4.2

Analyse your current financial situation (you can draw up a balance sheet if you like) and then write a memo to yourself, identifying problems and possible solutions as far as your financial affairs and management are concerned.

4.4 Instructions and procedures

Have you ever had to leave someone else in charge of your home, or have you ever taken on the role of a house-sitter? Then you will know what it feels like to read and write detailed instructions and operating procedures. Things which you may do automatically (put out the rubbish on Mondays, fetch your children from school) need to be explained in detail to a third party. Offices are no different. To keep a business running smoothly and profitably, everyone in



Retailer Wal-Mart was embarrassed by a leaked memo which discussed the problem of obese employees

A standard operating procedure (SOP) document provides step-by-step instructions to employees on how to carry out a task correctly and what records they need to keep. The advantages of SOPs are that they:

- provide direction;
- show who does what in an organisation;
- reduce training time;
- improve communication and teamwork;
- maintain standards.

An SOP is an official policy document, and often takes the form of a manual. The following information is provided in the headers and footers of an SOP document. (If you don't know how to create headers and footers, go to View in MS Word, and click header and footer.)

Author: _____ Date: _____
 Checked by: _____ Supersedes: _____
 Approved by: _____ Review Date: _____

As you can see from the above, SOPs are extremely formal policy documents. They are carefully checked and then signed by the highest authority in a company. The word 'supersedes' refers to any previous SOP on the topic which is being replaced by the current SOP. The 'review date' refers to a date in the future when this SOP will be due for revision.

Why are SOPs so official? SOPs act as contractually binding documents between employer and employee. An employee can be dismissed for not following an SOP. An employer cannot blame an employee if he or she followed standard procedures.

The following example shows the potentially serious consequences of not following an SOP.

Employees steal millions from Mintek

September 28, 2007

By Michael Hamlyn

Johannesburg – More than 2.7 million rand was stolen from the Council for Minerals Technology (Mintek) during the past year. The money was lost as a result of fraudulent payments made by two former employees.

The loss is disclosed in Mintek's annual report tabled in Parliament and circulated on Thursday. The auditor-general's report on

weak internal controls contributed to these incidents.

The auditor, Andronicca Masemola, says that various standard operating procedures were not always adhered to, 'thereby compromising the internal control environment'.

She adds that some incompatible duties

... were not always commented that master file

charges were not always reviewed and that creditors reconciliations were not performed.

Notes to the financial statements point out that a staff member produced fraudulent documentation on which payments to various suppliers were based. Of the R2.7 million fraudulently paid, more than a million rand

of these payments were made in the current financial year.

'The employee's services were terminated and criminal proceedings initiated,' the report says.

Source: IOL Business Report <http://www.busrep.co.za/index.php?SectionId=563&ArticleId=5021116>

Here is a simplified SOP:

All SOPs should clearly state what the SOP aims to achieve.

Botha, Gilfillan and Dube Medical Suites
 How to bank payments

Purpose

The purpose of this SOP is to describe how to make bank deposits of cheques that arrive in the mail.

The Scope refers to staff members to whom the document applies.

Scope

This SOP applies to all clerks responsible for banking, as well as their supervising accountants.

Any technical terms or abbreviations should be explained here.

Definition

EOB – explanation of benefit
 top copy – original of a document or slip that has carbon copies beneath it

Affected Departments

Accounts

Procedure

Use the imperative (command).

Explain why certain procedures are followed.

1. Make sure all mail and cheques that you receive are for our practice. It's easier and less costly to return it to the sender if we catch the mistake on the front end, instead of refunding it after it has been deposited in error.
2. Open the mail and separate the cheques into four piles: (a) all medical aid and other non-patient cheques, (b) all patient cheques, (c) all correspondence from medical aid companies without cheques, such as denials, "no-pays", and requests for additional information, and (d) patient credit card payments. Run two adding machine tapes each on the medical aid cheque pile and the patient cheque pile to get an accurate total. Don't use individual names – use job title.
3. Give the credit card payments to the credit card processor. Once the credit card payments are successfully processed, give them to the billing clerk to post to the patient account on the computer. Be sure always to post patient payments ASAP (over the counter and mail) so patients don't inadvertently receive a bill from the practice that does not reflect their recent payment.
4. Give the medical aid company correspondence to the billing clerk to process after stamping the date on each first page.

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Statement of changes in equity: Group	46
Statement of changes in equity: Bank	47
Notes to the financial statements	48
Notice of ordinary general meeting 2007	77
Shareholders' calendar	78

Source: [http://www.reservebank.co.za/Internet/Publication.nsf/LADY/C5A0FC3CABF06984225735600200C4B/\\$File/Annual-Report.pdf](http://www.reservebank.co.za/Internet/Publication.nsf/LADY/C5A0FC3CABF06984225735600200C4B/$File/Annual-Report.pdf)

Cost benefit analysis of energy efficiency in low-cost housing

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Source: <http://www.pdc.co.za/Reports/Cost-benefit+analysis+of+energy+efficiency+in+low+cost+housing.pdf>

The report-writer's task is to organise information under appropriate headings.

4.5.2 Types of report

There are many different types of report, including:

- the financial report, consisting of mandatory statements (for example income statements) derived from Generally Accepted Accounting Practices (GAAP) as well as voluntary contextual disclosures (for example forward-looking notes on market trends affecting the company);
- the feasibility report, which assesses whether or not it is viable to proceed with a project, for example building a dam or opening a uranium mine;
- the progress report (such as your school report), describing the state of an ongoing project;
- the cost-benefit analysis (CBA), which weighs the total expected costs of a project against its total expected benefits;
- the research report, usually a scholarly investigation into a topic, submitted for a postgraduate degree.

4.5.3 Terms of reference

Reports usually begin with an introduction stating their terms of reference (TOR). Terms of

telling it what it must investigate. Your report will refer to your original terms of reference by supplying the following information:

- background to the project or information presented in the report (who called for the report? when?);
- purpose of the report (what does it investigate, appraise or audit and why?);
- scope of the report (what area does the report cover?).

This background information may be presented under any of the following types of headings:

- Terms of reference;
- Introduction;
- Foreword;
- Background;
- Overview;
- Summary;
- Abstract.

Here is an example of an introductory paragraph that briefly states the report's terms of reference:

Significant changes are taking place in the global aid architecture. A number of efforts are also being made to mobilise additional development finance and to make aid more effective in reducing poverty. The purpose of this study commissioned by the Southern Africa Trust is to generate knowledge and insight about how changes in global aid policies are affecting donor support to civil society in Southern Africa.

Source: *Aid Effectiveness: Trends and Impacts of Shifting Financial Flows to Civil Society Organisations in Southern Africa*, http://www.southernafricatrust.org/Research_report.html

4.5.4 Overview, summary, abstract

The headings 'Overview', 'Summary' and 'Abstract' are similar in meaning:

- A summary is a short version, giving only the main points of a longer text.
- An overview gives an outline or survey of a longer text.
- An abstract is a summary of a long scholarly text (for example a postgraduate research paper).

What you will find under each of these headings is a brief statement of the essential details of the report that you are about to read. For example:

Overview

In the context of one of the most challenging trading environments experienced for many years, our group delivered a satisfactory performance. The deterioration in the retail sector in South Africa which began in the latter half of 2007 continued into 2008. The downturn

our customers were impacted, inter alia, by steep increases in food and transport costs and relatively high levels of household debt. Against this background, the group was able to grow headline earnings per share by 2,3% and diluted headline earnings per share by 2,8%. Whilst these results may appear modest when compared to prior years, this outcome is nevertheless well ahead of the market's expectations.

Our performance may be attributed to a number of factors including the resilience and adaptability of our management team and our strong balance sheet. Moreover, the satisfactory level of ongoing cash flow has enabled us to maintain our final dividend at 170,0 cents per share resulting in the total dividend for the year also being maintained at 288,0 cents per share.

Source: http://www.foschinigroup.co.za/ti/annual_reports/ar_2009/downloads/executive_report.pdf

You will not necessarily use the headings 'Summary', 'Overview' or 'Abstract' in shorter documents, but they are an essential aspect of long reports.

4.5.5 Methodology, procedure

After you have written up your introductory material, you will usually proceed to describe the methods by which you arrived at the information presented in your report. When these methods are set down by an organisation, then they are referred to as a procedure. For example, in most firms and companies, there is an established procedure for following up on a grievance.

Typical methods of acquiring information for a report include:

- on-site observation;
- on-site interviews;
- telephonic interviews;
- questionnaires;
- literature survey (consulting written sources);
- audit;
- critical analysis.

Where appropriate, the report-writer briefly states the methods used to collect data, for example:

Methodology

Data was collected through interviews with key informants (6), microlenders (6) and training providers, as well as a microlender survey. Information obtained from the interviews was used to develop the competency matrix used in the survey. The survey was administered to 391 microlenders, of which 186 were BANKSETA levy paying and 204 were non-paying, and covered all 9 provinces.

Source: *Microfinance Skills Survey, June 2007*, http://www.bankseta.org.za/downloads/micro_finance_skills_sur-

4.5.6 Findings

As the word 'findings' suggests, a report publishes discoveries made during the course of its investigation. Findings are directly related to the method or procedure followed. For example, if your method was to interview employees, your findings would report what the employees said.

Given their importance, a report's findings are often published separately in the form of a press release. A press release summarises the findings of a report in a way that the public will find easy to read. Newspapers publish press releases verbatim, or rely on them heavily to provide copy for newspaper reports. Here is an example of report's findings sent out as a press release:

Many of the world's most powerful corporate (TNC), intergovernmental (IGO) and non-governmental (INGO) organisations are not answerable to the people they affect according to 'The Global Accountability Report', released today by one of the world's leading global governance think tanks, the One World Trust. At a time when serious global challenges such as the credit crunch are devastating lives, businesses and economies across the globe, all thirty organisations in the report, which includes investment banking giant Goldman Sachs, failed to score over 80% when assessed against the think tank's accountability indicators – a level the One World Trust says indicates accountability reforms beyond the basic minimum. The International Olympic Committee (IOC) received the lowest overall score in the report with 32%, closely followed by The International Atomic Energy Agency (IAEA) (33%), which promotes the peaceful use of nuclear energy, and NATO (36%), which accounts for over 70% of the world's defence spending.

Source: *One World Trust Global Accountability Report 2008*, http://www.oneworldtrust.org/index.php?option=com_docman&task=doc_view&gid=266&tmpl=component&format=raw&Itemid=55

4.5.7 Conclusions

The first time you write a report, you may have trouble distinguishing between your findings, conclusions and recommendations. Think of your conclusions as the logical deduction you make from your findings. You draw logical conclusions every day. Table 4.2 shows some examples.

Table 4.2 Examples of conclusions drawn from findings

Finding (what you observe)	Conclusion (what you deduce)
My husband in bed with my best friend →	They are having an affair.
My cell phone no longer on the restaurant table →	My cell phone has been stolen.
English exam papers contain more multiple choice questions and questions about literal meaning →	English exam papers are becoming easier.

Here is an example of a conclusion drawn after an investigation into the standard of Senior Certificate exam papers:

From the analysis of the papers above, it is difficult to escape the conclusion that the nationally set paper (Paper 1) is becoming easier, or, in the jargon of the examiners, becoming more accessible ...

Source: *Investigation into the Senior Certificate Examination 2004*, <http://www.umalusi.org.za/ur/research/SC%20Research%20Summary.pdf>

4.5.8 Recommendations

Reports that investigate specific problems usually end with a set of recommendations. In your recommendations you will make suggestions about what action should be taken to rectify a problem or prevent it from occurring again.

In your own life you already regularly make recommendations based on your conclusions. Table 4.3 shows some examples.

Table 4.3 Examples of recommendations based on conclusions

Finding	Conclusion	Recommendation
My husband in bed with my best friend →	They are having an affair. →	Attend couple counselling
My cell phone no longer on the restaurant table →	My cell phone has been stolen. →	Report theft and purchase new phone

Here is an example of how recommendations are phrased in formal reports:

The panel recommends:

- In the case of corporations (businesses that are incorporated in terms of the Close Corporations statute and other statutes) that consideration be given to lowering the 51% shareholding by a non-resident as constituting a foreign-owned entity or a foreign interest and should be treated as such in the regulatory framework developed.
- In the case of trusts, information on the citizenship and residence of both the trustees and the beneficiaries of such trusts needs to be obtained. The same goes for partnerships and joint ownership by individuals some of whom are non-citizens and/or non-resident.
- Given some of the long-term objectives of SADC, the panel recommends that citizens from SADC countries or SADC corporations should either be exempted from the regulations or be given preferential treatment.
- Permanent residents should also enjoy preferential treatment.

Source: *Progress Report of the Panel of Experts on the Development of Policy on the Regulation of Ownership of Land in South Africa by Foreigners (Non-Citizens)*, <http://www.thetimes.co.za/TheVault/Documents/>

4.5.9 References and appendices

At the end of your report, you will list your references and attach any appendices. Books, documents, reports, articles or websites you have cited in your report are listed under the heading 'References'.

The following example shows references presented in one of the variations of the Harvard style. A reference in this variation of the Harvard style supplies information in the order: Surname, initials, date of publication, title of publication, publisher, place of publication:

References are arranged alphabetically according to surname.

Names of organisations are treated as though they were surnames.

In this case the article is found in a larger work edited by another author.

Adams, J. 2000. *Quarterly Sectoral Report: Welfare*. Budget Brief no. 47. Institute for Democracy in South Africa. Cape Town.

African National Congress. 1994. *The Reconstruction and Development Programme: A Policy Framework*. Johannesburg.

Ardington, E. 1995. Pensions and Development: Social Security as Complementary to Programmes of Reconstruction and Development. In: *Development Southern Africa*, vol. 12, no. 4.

Baber, R. 1998. The Structure of Livelihoods in South Africa's Bantustans: Evidence from Two Settlements in Northern Province. D.Phil Thesis in Economics. University of Oxford.

Bhorat, H. and Hodge, J. 1999. Decomposing Shifts in Labour Demand in South Africa. In: *South African Journal of Economics*, vol. 67, no. 3: 348-380.

Budlender, D. 2000. Human Development. In: May, J. (ed.). *Poverty and Inequality in South Africa: Meeting the Challenge*. David Philip. Cape Town: 97-140.

Butcher, K. and Rouse, C. 2000. A Study of Wage Impacts of Unions and Industrial Councils in South Africa. Working Paper no. 442, Industrial Relations Section. Princeton University.

Source: <http://www.sarpn.org.za/CountryPovertyPapers/SouthAfrica/march2002/report/references.pdf>

In the body of your report, you need only cite the surname and date relating to the quoted document. Your reader can find the full details of the publication in your references. For example, you may have this statement in your report:

Measures of welfare such as income or expenditure 'probably provide the best objective proxy for poverty status' (Baulch, 1996).

If your reader wishes to check or consult your source, he or she will find the following full details supplied in your references:

Baulch, B. 1996. Neglected trade-offs in poverty measurement. *IDS Bulletin*, vol. 27, no. 1: 36-42

Appendices are separate documents attached at the end of your report. They usually consist of tables, maps or other data that you have referred to in your report, and which you are supplying for illustrative purposes.

Activity 4.4

Imagine that you are writing a report on your own study habits. Observe and reflect on your study habits; then fill in the columns below to show your understanding of the key elements of a report.

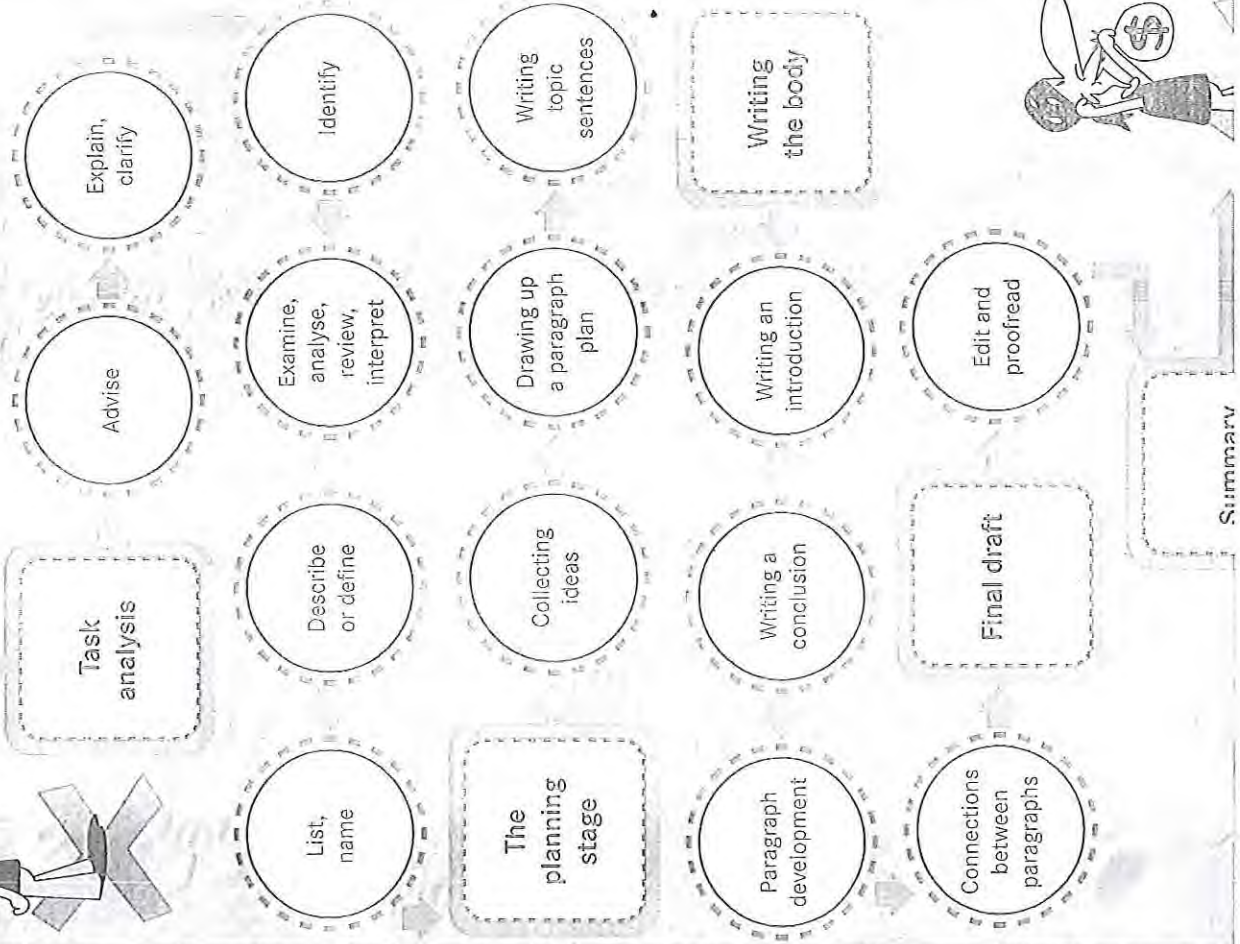
Methodology	Findings	Conclusions	Recommendations
Observe and reflect on my study habits			

4.6 Summary

The bulk of written business communication takes the form of letters, memos, procedures and reports. Once you're confident about formatting these documents, you will not simply be a better writer, you will have added to your professional profile. The great English essayist Bacon once said, 'Reading maketh a full man, conference [i.e. discussion] a ready man, and writing an exact man.' As an accountant or business person, your success depends largely on your ability to be exact - precise, rigorous and correct. This is not only true of your calculations, but of your writing skills. A correctly formatted document, whether it be a concise letter or a well-researched, lengthy report, is proof of your exactness.

5 The writing process

Introduction



5.1 Introduction

When you have to write something, are you tempted to put it off till later? Perhaps you reason: 'I can't think of anything to say right now, but I may be inspired tomorrow.' You know that you are lying to yourself, but you'd rather do anything than sit at your desk with a blank screen or page in front of you.

You're not alone. The horror writer Stephen King admitted that the scariest part of his job is sitting down to write the first pages. Ernest Hemingway said the thing he feared most was 'a blank sheet of paper'. All professional writers agree on one thing: it gets better after you've put the first words down on paper.

In this chapter, we'll help you to get those first words on to the page and then take the task through to completion. Writing is a step-by-step process. It starts quite simply with a task analysis

5.2 Task analysis

It's easier to write when you understand clearly *why* you are writing – what your purpose is. Typically, as a student, you are faced with questions that look like this:

Identify and describe the key business risks of establishing and operating the oil pipeline. In your answer you should identify and explain at least eight risks, including key financial risks.

If you are able to follow these instructions, often called the rubric, you will pass your exam. It sounds simple, but markers complain that students 'ignore the rubric'. They complain that candidates simply 'dump' information on the page, hoping that the examiner will be able to award marks to some of it. They complain that students express themselves badly and write illegibly. How can you avoid this sloppiness and submit an answer that impresses your marker?

Start by analysing the rubric or terms of reference you have been given. What have you been asked to write? Are there any specific instructions you must follow? Get your pen out and start circling, underlining and annotating the rubric immediately. Underline the task word ('identify', 'describe'), the key words ('business risks'), any special requirements ('at least eight risks'), and the mark allocation.

Following a rubric is excellent preparation for real life. We all have a tendency to skip over complicated instructions. Think about recent examples from your own life. Have you ever tried to cook something without following a recipe exactly? Have you tried to install a new appliance without opening the manual?

Feeling guilty? Well, just as you might break or fail to operate a piece of equipment because you have not read instructions, so you can fail an exam or an assignment or be reprimanded at work because you were too lazy to do it 'by the book'. On the next page are some pertinent



Sitting down to write can take the discipline of a monk

Examination technique remains the key distinguishing feature between candidates who pass and those that fail. Many candidates did not address what was required by the questions and, for example, provided answers in the form of statements while calculations were required or presented financial statements where a discussion of the appropriate disclosure was required.

Source: https://www.saica.co.za/documents/Examiners_comments_-_Part_2_Fin_Man_Nov_2008.pdf

At school and university, your writing tasks are set for you. Later, as a practitioner in the business world, you will frequently have to set your own writing tasks. Either way, you need to be able to write for a whole range of different purposes. Once you know *why* you're writing, you'll find it easier to select *what* to write. After the following activity we'll take you through some typical business writing purposes.

Activity 5.1

Analyse the following rubric. Circle the task words and underline the key words as well as any specific instructions about how to answer.

Assume that Africa Pipeline (Pty) Ltd has entered into a five year term loan agreement with WP Bank Ltd. Discuss, with reasons, how this may impact on the discount rate(s) or weighted average cost(s) of capital used to determine the net present value of forecast cash flows. No calculations are required.

5.2.1 Advise

Both in your examinations and in your career as an accountant, you will be called upon to advise or recommend a particular course of action. Let's begin by reflecting on some quotations about advice:

Advice is what we ask for when we already know the answer but wish we didn't. (Erica Jong, 1942–, US novelist)

Good advice is something a man gives when he is too old to set a bad example. (Francois de La Rochefoucauld, 1613–1680, French writer)

I have found the best way to give advice to your children is to find out what they want and then advise them to do it. (Harry S. Truman, 1884–1972, US president)

The only thing to do with good advice is pass it on. It is never any use to oneself. (Oscar Wilde, 1854–1900, Irish playwright)

Many receive advice, few profit by it. (Publius Syrus, ~100 bc), Syrian slave freed because of his great wit)

Why do you think advice has been the subject of so much wry humour? Clearly, advice is not always welcome, even when the person receiving the advice has actively solicited it. How do you feel in the past when someone offered you advice? You may have felt insulted ('You should lose weight'; 'You should see a counsellor'). You may have felt that the advice was simply too hard to follow or not suited to your problem.

Giving advice requires tact. Let's look at some English expressions for giving advice:

I suggest that you put some money away every time you get paid.

I would advise you to contact your creditors immediately.

I recommend that you open a cheque account.

It is advisable to draw up a will.

It's important that you invest part of your earnings.

If I were you I would be very wary of buying a franchise.

You need to hire a bookkeeper.

You should buy property.

What you need to do is to prepare a strategy for emergencies.

The first five expressions are more tactful because they sound less like direct orders.

What is involved in the act of giving advice? As you go through the following list, keep in mind a personal example of someone you would like to advise – perhaps a friend or relative who is facing personal problems:

- Identify and define the problem as specifically as possible, preferably through direct observation. Ask yourself: 'What are the unique characteristics of this problem?'
- Apply both intuition and experience to the problem.
- Identify possible solutions.
- Use reasoning to determine which of your solutions will solve the problem.

Activity 5.2

Imagine that you have a client who runs a small business from home, which suits her because she also has young children. Ms Gola's business isn't growing in the way she would like. She wonders whether she should hire premises in an office park or shopping mall in order to increase her public exposure. Write a paragraph (three to five sentences) advising Mrs Gola what to do.

5.2.2 Explain, clarify

Several times in your life you have experienced the unpleasant task of having to explain *why* something happened, or always happens, or why it should happen.

Daddy, why do people die?

Why don't you return my calls?

Why did you lie to me?

Why should we give you the job?

Why do you want to resign?

Why haven't you built up any savings?

Do you find that a question beginning 'why' tends to make your heart beat faster? You'll need to learn how to keep a cool head when these questions crop up – and admit guilt if necessary. The need to explain goes beyond answering exam questions – it extends to your work as an economist, accountant or business person. Go straight to the point. If you are asked: 'What is cost reduction? Explain its advantages', you should go straight in with your explanation: 'Cost reduction is ... The advantages of cost reduction are ...'

To explain or clarify is to make a complex thing simpler. You can do this by:

- defining the key terms;
- using simpler words or summarising;
- showing a process step by step;
- giving reasons (to explain *why*).

Activity 5.3

What made you choose the course of study you chose? Explain the advantages of your course of study. Answer in a paragraph (three to five sentences).

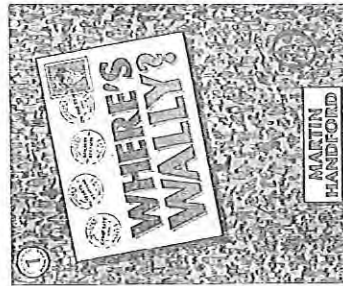
5.2.3 Identify

Just as you sometimes need to spot a particular face in a crowd, so you will sometimes need to identify a specific problem or idea in a large body of information. In this sense, you are:

- singling out a particular item;
- discarding information that is not relevant;
- sorting information in order to find one or two relevant points;
- selecting only one or two items from an array.

Activity 5.4

Read the following text in order to identify at least 11 risks associated with the oil pipeline industry. Underline *only* the phrases associated with risk.



Singling out something in particular

Landlocked countries which are rich in oil or which need oil may benefit from an oil pipeline. The pipeline usually has to cover thousands of kilometres. Systems need to be in place to check for leaks and ruptures. These may be caused by terrorist organisations which recognise the strategic value of the pipeline. Leaks can also be the result of corrosion or human error. Leaks result in expensive loss of product, environmental clean-up costs, and fines by regulatory bodies. In developing countries where the local population is extremely poor, product theft is a problem. Service interruptions can be costly to the company. The oil industry presents severe workplace stress for its employees. Accidents can lead to costly compensation claims for injury and death. Accidents also lead to loss of investor confidence and a fall in share price.

5.2.4 Examine, analyse, critically review, interpret

When a task requires you to examine something, you will need to act like a scientist looking through a microscope.

To examine is the same as to analyse, because in both cases you break something up into its constituent parts in order to understand it and, frequently, in order to see what is wrong with it.

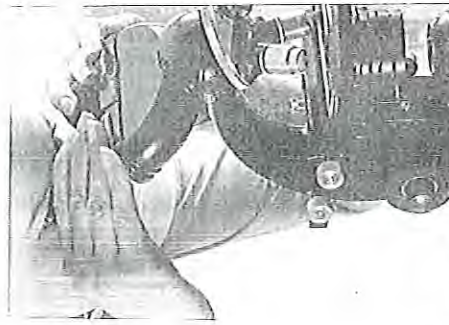
That's a rather worrying definition, considering that students are examined – some people might agree that sitting an exam is like being broken apart in order to expose one's faults!

To examine is one of the most advanced academic tasks. Here you are looking at something in detail – often a case study – and looking at the connections between things. When you look at a set of financial data, you analyse that data and interpret it.

Your interpretation looks at the deeper meaning or implications of the information. Interpretation often takes the form of recommendation, advice or decision-making. It is this ability to examine, interpret and decide which sets accountants above the rest of the pack.

In order to analyse, examine and interpret, you need to:

- read carefully, with understanding (Accounting exams often involve lengthy case studies);
- use a pencil as you read to underline and make notes (in an exam, you won't have lots of time for rereading or searching);
- break the information up into smaller parts;
- look for strengths and weaknesses;
- translate information that is in one format (for example calculations) into another



Act like a scientist when you examine and analyse

Activity 5.5

Analyse a relationship you have with someone close to you. Write a paragraph interpreting your relationship.

Now imagine you are reading an exam question which asks you to 'analyse' a set of financial figures and 'make recommendations'. Can you see the connection between these two mental processes?

5.2.5 Describe or define

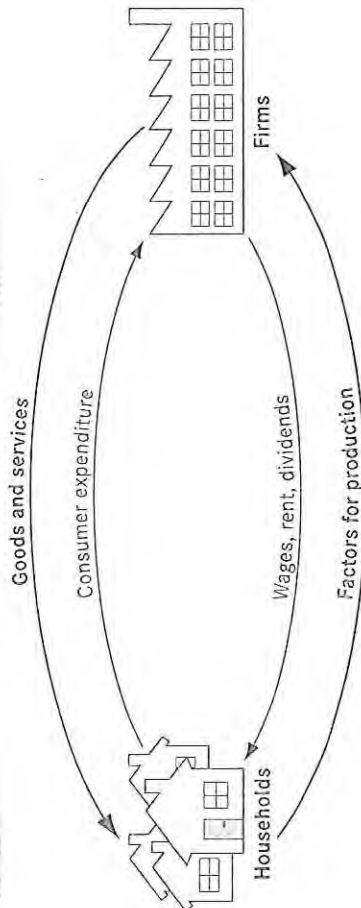
When you are asked to describe or define, your examiner wants you to give the main features or characteristics of something. Your examiner wants to know whether you understand what you have just read or studied.

When you are asked to 'define' or 'describe' something, try to:

- write as though you were the teacher yourself;
- create a picture in your reader's head;
- give information as well as examples.

Let's say we ask you to describe your living accommodation. You would give us information related to location, size, type of dwelling and fellow occupants. You would be defining and describing your accommodation.

Activity 5.6



The circular flow of income and spending

Write a paragraph (three to five sentences) in which you define and describe the circular flow of income and spending.

5.2.6 List, name

Listing and naming are relatively easy tasks in assignments and exams. We all make shopping lists, to-do lists and wish lists for the future. In your assignments and exams, listing and naming questions are phrased as follows:

Name four adjusting events after the reporting date. (8)

Name five non-adjusting events after the reporting date. (5)

Make it easier for your marker by numbering your answers and following the instruction (you can name something in a word or phrase – no need for discussion!).

Activity 5.7

Name four people who have been influential in your life.

List three things you would like to do or achieve before you reach your next decade.

5.2.7 Summarise

The most valuable skill you'll possess as a student and business person is the ability to summarise. Think about summaries in this way: you have lived over 6 570 days in your life, yet when you meet a new person or apply for a new job, you are able to sum yourself up in just a few sentences. You already know how to summarise.

A summary is a brief statement of a much longer text. Just as we would listen to a summary of your life in the hopes of understanding you – the essential person that you are – so a summary of a part of your coursework would aim to convey understanding of the essence.

To make a summary, follow these steps:

- Read the text, making sure that you understand it.
- Underline key words and/or topic sentences.
- Look for main ideas.
- Don't repeat ideas.
- Put these main ideas into your own words (i.e. paraphrase).

Activity 5.8

Read the following text and underline key words and main ideas:

A nonprofit organisation often sets money aside for a specific purpose so that not all the cash is spent on expenses of a general nature. Special funds are established for these purposes and

made to these funds or a special fund can be established for a conditional donation or legacy. A separate investment account is usually opened for each special fund in which the capital is deposited. Such donations and income earned from the investments thereof do not form part of the general operating income of the organisation and should, as a general rule, not be included in the income and expenditure statement. Likewise, the applicable expenses should also be reflected through the fund account and not through the income and expenditure account.

Now use the key words and main ideas you have underlined to write a summary of the text in not more than two sentences.

5.3 The planning stage

So far we've looked at task words: define, explain, summarise, list and name. These are writing tasks you will need to perform now, as a student, as well as later, in your working career, when you will regularly need to complete reports and memoranda. Let's look at the stages of the writing process that follow on from your careful analysis of the question or rubric.

5.3.1 Collecting ideas

Once you've analysed the rubric, you will go in search of the information you need. You may want to collect notes that look like Example A below.

Collected notes on the theme of talent versus hard work

CREATIVITY IS A NATURAL TALENT AND CANNOT BE TAUGHT

This is a convenient misperception as it would mean that we don't need to do anything about creativity.

It would mean that some people are naturally creative, and others cannot achieve creativity with training and techniques.

AN ARTIST HAS TALENT OR NOT

"Creation is the artist's true function. But it would be a mistake to ascribe creative power to an inborn talent. Creation begins with vision. The artist has to look at everything as though seeing it for the first time." - Henri Matisse, French Fauvist

"What they call talent is nothing but the capacity for doing continuous work in the right way." - Winslow Homer, American artist

Many high-performing executives will tell you they don't rely on their innate talents as much as their hard-earned skills.

CEOs like A.G. Lafley of P&G and GE's Jeffrey Immelt have said that being forced to manage through crises early in their careers enhanced their abilities in ways that were critical to becoming CEOs.

Certain practices can make our experiences especially productive:

- Coaching helps.
- Receiving feedback allows us to fine-tune our skills.
- Working in a safe learning environment is essential.

At this stage you may:

- look for the information you need in textbooks and other sources;
- consult more than one source to help you to clarify your understanding;
- underline or make point-form notes while you read;
- speak to experts;
- make yourself a cup of tea, do your chores and carry on with life while you think about your research (let your thoughts incubate!).

Now your essay, report or memorandum is starting to take shape in your mind.

What about your own ideas? If you are developing a business proposal, writing an executive summary or performing a task such as a risk assessment, you need to treat your own brain as though it were a library or information resource. We call this activity brainstorming. Sit down with a piece of paper and a pen and focus on the topic you are planning to write about.

When you brainstorm:

- Don't censor yourself.
- Do set a time limit.
- Jot down ideas at random.
- Write single words or phrases.
- Write down ideas that derive from your personal experience.

You will end up with rough pages that look something like Example B.

Activity 5.9

Think of a problem you have right now in your life. Brainstorm solutions (spend two minutes writing ideas on a page).

5.3.2 Drawing up a paragraph plan

You have now reached the third stage of the writing process. You have done your research and brainstormed ideas, but everything is still a bit of a mess. You have pieces of paper containing notes and jottings, but you don't know where to begin. It's time to get organised. How?

Open any book you have to hand. You will notice that what attracts you to the printed

How can I make a million?

Must be something I love

Must feel like playing

Product everyone needs - shampoo?

Product everyone wants - weight loss?

Service everyone wants - holiday care for kids?

Product no one provides right now?

Service no one provides right now?

Big market, low price?

Small market, exclusive price?

Low overheads?

Get in, get out potential

Example B

perhaps also by subheadings. Now that you are the writer, you need to think about attracting your reader in just this way.

Paragraph breaks are not random. They show the shape of your thought. Each paragraph should deal with one aspect of a topic only. When you've finished with that aspect, you start a new paragraph.

Once you've read through all your rough notes, you'll find that the information you've collected will form little clusters in your brain. Now you're ready to draw up the outline of your essay, report or memorandum:

- Draw up a rough grid.
- For each paragraph you intend writing, jot down one main idea.
- Use key words that will remind you of what you want to say when you eventually start writing.
- Compare your completed grid to the task or brief you have been set. Have you left out anything? Have you followed any instructions you may have received?

5.3.3 Writing topic sentences

Paragraphs are topic driven. You may argue: 'My essay is all on one topic, therefore I can put what I like in each of the paragraphs.' Not so. Your essay or report as a whole covers a general topic.

Your individual paragraphs each deal with a specific and limited aspect of that topic. For example:

Paragraph plan for business proposal

Intro: All the hype. Why our product will sell.

Para 1: The Nifty-gritty. Calculations. Why our numbers work.

Para 2: People: who we are and why we should be trusted.

Para 3: Marketing, packaging.

Conclusion: The future: plans for expansion and taking it global.

A rough paragraph outline

Food inflation

1. Causes of global rise in food prices
2. Actual % increases experienced by world's poor
3. Specific cause: Speculation
4. Specific cause: Supply and demand
5. Specific cause: Growing wealth of India and China
6. Causes combine and create hyperinflation
7. Solutions

The topic under discussion in any particular paragraph is often announced in a topic sentence which is a complete sentence, not a fragment. A complete sentence has a subject and a verb:

X Fragment: Causes of global rise in food prices

A good topic sentence sets the limits for that paragraph. For example, the sentence 'Developing nations frequently respond to food price increases by banning food exports' will be followed by two further sentences which give specific examples of food exports by developing nations.

Activity 5.10

Below is a paragraph plan with topic sentences for an essay on food inflation. Match the topic sentences to their paragraphs.

1. Causes of global rise in food prices	Historically, speculation in food prices has led to inflation.
2. Actual % increases experienced by world's poor	Many factors have been blamed for soaring world food prices.
3. Specific cause: Speculation	The world's poor are facing food price increases of over 50%.
4. Specific cause: Supply and demand	Export curbs, combined with the development of biofuels, and increased demand for food, have all combined to create hyperinflation.
5. Specific cause: Growing wealth of India and China	Worldwide, demand for grain is outstripping supply.
6. Causes combine and create hyperinflation	Analysts argue that by lifting export restrictions and increasing supply, food prices can be brought back into equilibrium.
7. Solutions	The growing wealth of populous countries such as China and India has led to a massive increase in demand for food, especially meat.

5.4 Writing the body

At this stage, you are ready to start writing. You have a well-structured paragraph plan to guide you, so you should not be suffering from writer's block! Nevertheless, many writers struggle with introductions and conclusions. Let's start by looking at these crucial aspects of your writing technique.

5.4.1 Writing an introduction

Your written introduction needs to make a good impression. This is particularly true when you are writing an exam or applying for funding or a job: you are writing to a busy person who may have hundreds of other pages to work through that day. Use your introduction to make sure that you are the one who stands out from the crowd.

Imagine you are writing a response to the following topic:

Your introduction should do the following:

- Echo the rubric or your terms of reference (in this case, the phrases 'business communication skills' and 'Accounting graduates') in order to underline the fact that you are answering the question.
- Take ownership of the information and define terms where appropriate. For example, tell your reader that 'business communication skills comprise English grammar skills, interpersonal and oral communication skills and writing skills'.
- Avoid indefinite pronouns. Instead of saying 'It is very important', supply the complete phrase, 'Business communication skills are so important for Accounting graduates because ...'
- Emphasise your logic with words such as 'because': 'Business communication skills have become so important for Accounting graduates because accountants are no longer merely concerned with recording data; instead they are expected to offer strategic support and recommendations.'

5.4.2 Writing a conclusion

Your conclusion needs to leave a lasting and positive impression on your reader. In the case of an exam essay, your conclusion is your last chance to convince your examiner that you deserve a good grade. In the case of a business document, the outcome can be equally critical. In your conclusion, you may use any or all of the following techniques:

- Leave the reader with a final thought.
- Show how all your points fit together.
- Re-state, in stronger terms, your main point or argument.
- Look to the future – this is your chance to make predictions.
- Call for a change in attitude or policy – make recommendations.
- Make one final statement that brings all your points together.
- Ask an interesting question.
- Sum up in new words what you have been saying.

Activity 5.11

Which of the following jumbled paragraphs is an introduction and which is a conclusion? Can you say why?

A	Unfortunately, the average student sees writing as a boring necessity rather than as a core skill. Students remain worryingly unaware of the number of marks awarded in exams – especially final exams – for clarity of expression, organisation, persuasiveness and layout.
B	Some of these promising Accounting graduates place their careers in jeopardy by arriving at their first job completely unable to write a short memo in correct English. When questioned, they frequently adopt the attitude that paying attention to spelling, grammar and punctuation is beneath them.

C	For all of these reasons, practice in both written and interpersonal communication skills should be an integral part of every Accounting degree. The accountants of the future will be persuasive communicators whose strategic decision-making abilities will find expression in fluent and concise documents and presentations. Let's start training them now.
D	The importance of business communication to Accounting graduates cannot be underestimated. Today's accountant spends more time consulting with people and less time gathering and recording information than in the past. This article will look at the specific communication skills called for by employers of Accounting graduates.

5.4.3 Paragraph development

You now have a paragraph plan and an introduction. As you set about writing each separate paragraph, bear in mind what your purpose is. Your topic sentence (often the first sentence of your paragraph) should pave the way for you as you set about achieving this purpose. Table 5.1 shows some examples.

Table 5.1

Purpose of paragraph	Example of topic sentence
1. To give illustrations or examples	Current liabilities include the following liabilities that are expected to be paid within a year from the balance sheet date.
2. To narrate or tell a story	The Madoff scandal unfolded in 2008–2009.
3. To describe a person, scene or object	Miller Moela, a former 'chalkie' and now MD, describes his memory of Nelson Mandela's visit to the JSE in the early 1990s.
4. To describe a process	Liquidation is a legal process where assets are sold to lessen debt.
5. To define	Contingent liabilities are financial obligations that become payable only under specific circumstances.
6. To compare and contrast	The difference between financial accounting and public accounting lies in the purpose of the two different methods.
7. To classify information	Start by classifying your assets as current or long-term.
8. To persuade	The top investors – the gurus – are putting money into infrastructure stocks.

5.4.4 Connections between paragraphs

As a writer, you need to keep your reader with you at all times. If your reader – who may be your examiner, employer or client – can't work out what is going on in your text, then you have lost him or her.

Keep your reader with you as you move from paragraph to paragraph by making the links between your paragraphs clear. To do this, you could use:

- demonstrative pronouns ('these', 'that', 'this') to point back to the previous paragraph;
- key words repeated from one paragraph to the next;
- synonyms or related terms.

Study the following example:

On Thursday 2 April 2009, **Sol Kerzner** celebrated the opening of his **One&Only Cape Town resort**. ... The **hotel** cost over **R1 billion** to build and the opening celebrations cost **R1 million**.

This massive **expenditure** has been worth it, argues **Kerzner** ... Clearly, the **hotel mogul** expects big returns, with rooms ranging from **R5 500** to **R55 000** per night for this new **Cape Town** version of his luxury chain.

The resort is situated on **Cape Town's** waterfront, with spectacular mountain and harbour views ...

The words shown in bold type (all synonyms, repeated words or related terms) create a tightly woven effect.

5.5 Final draft

Sometimes writing can be so difficult and time consuming that we are tempted to submit our first draft. But high marks and success in business will only come to those of us who appreciate that 'the devil is in the detail': you have to get the detail perfect.

To do this requires looking over your draft and finding ways to improve it. This means editing and proofreading.

5.5.1 Edit for succinctness

Have you ever experienced these fears?

- 'My boss says that I take too long to get the point.'
- 'I have trouble saying what I really mean.'
- 'I don't seem to hold my audience's attention.'

You may be experiencing the problem of wordiness. You need to aim instead for what we call 'succinctness': saying a great deal in only a few words.

Here are some famous quotations to remind you of the importance of succinctness:

Good things, when short, are twice as good. (Baltasar Gracián, 1601–1658, Spanish philosopher)
The more you say, the less people remember. The fewer the words, the greater the profit. (François Fénelon 1651–1715, French writer)

The most valuable of all talents is that of never using two words when one will do. (Thomas Jefferson 1743–1826, Third President of the United States of America)

You can make your writing succinct by:

- trusting that your reader (or listener) already has basic knowledge – there's no need to state the obvious;
- cutting out words that are bulking up your sentences without adding meaning;
- finding the single word that expresses the meaning of several.

Activity 5.12

Cut down each of the following wordy examples as far as possible. Be ruthless!

1. She's a teenager so she's full of hormones and tends to be lazy and watch too much TV and look in the mirror.
2. Most human beings, people in general, really want to reach out and connect with one another. We are drawn to communication because that's how we explain ourselves to others, justify our actions and excuse ourselves.
3. I'm always on the lookout for small items that will increase in value because people like to collect them or I believe they will become collector's items.

5.5.2 Edit for clarity

Have you ever received the criticism: 'I don't know what you mean by that? And how do you respond when something you are reading or listening to doesn't make sense? Yes, you switch off.'

In order to write and speak with clarity:

- Make sure you understand completely what you're talking about in the first place.
- Cut out or rephrase anything that does not make sense.
- Read over what you've written *from your reader's point of view*.
- Don't try to impress your reader with long words or phrases.
- Don't avoid the truth.



Thomas Jefferson



Edward Bulwer-Lytton, who began his novel with the phrase 'It was a dark and stormy night' and continued

The Bulwer-Lytton Fiction Contest awards a prize every year to the worst opening sentence of a novel. Since the competition is humorous, the writers go out of their way to write badly. Here are two examples which clearly break all the rules listed on the previous page:

Theirs was a New York love, a checkered taxi ride burning rubber, and like the city their passion was open 24/7, steam rising from their bodies like sick streets exhaling warm, moist, white breath through manhole covers stamped 'Forged by DeLaney Bros., Piscataway, N.J.' (Garrison Spik)

Leopold looked up at the arrow piercing the skin of the dirigible with a sort of wondrous dismay – the wheezy shriek was just the sort of sound he always imagined a baby moose being beaten with a pair of accordions might make. (Shannon Wedge)

Source: <http://www.sjsu.edu/faculty/scott.rice/bj/c2008.htm>

Activity 5.13

Choose one of the prize-winning examples of bad writing above and rewrite it for clarity.

5.5.3 Edit for coherence

Earlier in this chapter, you learnt about the links we make between paragraphs. It is these links which help a piece of writing to stick together or cohere. In addition to demonstrative pronouns ('this', 'these'), repetition and synonyms, you can achieve coherence through:

- cause and effect signposts ('because', 'therefore');
- comparison and contrast signposts ('likewise', 'similarly', 'however');
- addition signposts ('secondly', 'furthermore', 'in addition');
- words and phrases to tell your reader what you're doing: 'for example'; 'my view is'; 'to illustrate'; 'in conclusion'.

You don't need to use a signpost in every sentence. Use them to underline the logic and connectedness of your ideas. This logic and connectedness is what makes the writing of skilled people seem so convincing.

Look at the following example of a text written by the great economist John Maynard Keynes. Don't worry too much about the complex content of the text. Concentrate instead on the way the words and phrases shown in bold text add coherence:

We need, **to start with**, a few terms which will be defined precisely *la.er*. In a given state of technique, resources and costs, the employment of a given volume of labour by an entrepreneur involves him in **two** kinds of expense: **first of all**, the amounts which he pays out to the factors of production (exclusive of other entrepreneurs) for their current services,

which he pays out to other entrepreneurs for what he has to purchase from them together with the sacrifice which he incurs by employing the equipment instead of leaving it idle, which we shall call the *user cost* of the employment in question. The excess of the value of the resulting output over the sum of its factor cost and its user cost is the profit or, as we shall call it, the *income* of the entrepreneur. The factor cost is, of course, the same thing, looked at from the point of view of the entrepreneur, as what the factors of production regard as their income. Thus the factor cost and the entrepreneur's profit make up, between them, what we shall define as the *total income* resulting from the employment given by the entrepreneur. The entrepreneur's profit thus defined is, as it should be, the quantity which he endeavours to maximise when he is deciding what amount of employment to offer. It is sometimes convenient, when we are looking at it from the entrepreneur's standpoint, to call the aggregate income (i.e. factor cost *plus* profit) **resulting** from a given amount of employment the *proceeds* of that employment. **On the other hand**, the aggregate supply price of the output of a given amount of employment is the expectation of proceeds which will just make it worth the while of the entrepreneurs to give that employment.

Source: John Maynard Keynes, *General Theory of Employment, Interest and Money*, Chapter 3

5.5.4 Proofread

At last you have a document ready for submission. You have brainstormed it, researched it, planned it, and developed its paragraphs. You've taken it through more than one draft. There is only one thing left to do.

Before sending your text off to your lecturer, boss or client, you should proofread it. When proofreading, you check for:

- typing errors (for example 'managment' instead of 'management');
- homophones (words with the same sound but different spelling, for example 'their' instead of 'there');
- spelling (spelling 'reccommendation' as 'reccommendation', for example);
- punctuation (for example placing an apostrophe in a plural – 'Sale's of pre-cooked meals went up');
- verb agreement (for example 'The current set of Generally Accepted Accounting Principles (GAAP) **do** not recognise this economic sacrifice');
- pronoun agreement (for example 'You can use return-on-assets to measure profitability, but **one** must consider other ratios as well').

Activity 5.14

Proofread the following:

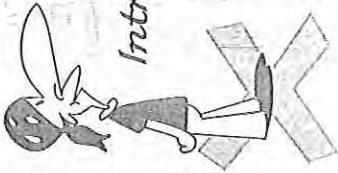
You will choose your stockbroker in much the same way as you, choose a good lawyer, doctor, estate agent, or other professional. Seek advice, solicit opinions, ask for references, and then make up your own mind according to what kind of investor you plan to be. Some stockbrokers define a 'small investor' as one with less than R1-million to invest; others welcome the minnows as well as the whales. Some focus on specific sectors of the market, such as mining; others spread their interests and options across the range. Some offer in-depth research and consultation for a higher brokerage fee; other offer discount rates for snappy advice and instant dealing.

5.6 Summary

Writing is not that difficult once you understand that it is a process. First brainstorm and research your ideas, then sort them into a paragraph plan. Keep your reader in mind as you develop your paragraphs, taking care to make the links between and within paragraphs clear. Always edit and proofread your writing to achieve a professional finish.

6 Persuasive writing

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Tense

6.1 Introduction

A common saying in the financial community is: 'In God we trust; all others we audit.' It is certainly true that accountants and auditors are concerned with truth as they add up and then comment on the numbers in balance sheets. However, as you may know from your own life, the truth is not always self-evident. Because the truth is not always easy or obvious, accountants and auditors need to know how to use their reasoning to present a logical argument in support of what they believe to be true.

For example, given the balance sheet in front of you, how will you assess the state of the company? What recommendations will you make to management? These assessments and recommendations will have to be presented in the form of a logical argument, the topic of this chapter.

6.2 Argumentative writing tasks ('Defend ...', 'Substantiate ...', 'Argue ...', 'Justify ...')

Do you remember the first time you had to write an opinion essay at school or university? You may have asked your teacher or lecturer for tips, hoping they would steer you in the direction of the 'right' answer. The frightening thing about opinion essays is that there is no 'right' or 'wrong' answer. Instead, you will be assessed according to the reasoning process you present.

It's important to recognise when an opinion essay or answer is required so that you can respond appropriately. Always study the task words carefully. Your lecturer or examiner will typically use variations on the following:

Statement: Xxxxx. Do you agree or disagree? Give reasons for your answer.

Should xxxxxx? Justify your answer.

Is xxxxxx? Support your answer with reasons.

What do you think of x? Give evidence to support your point of view.

Argue for or against x.

Looking at the task words and question outlines above, you should notice immediately that the most important aspect of persuasive writing (or opinion writing) is the justification, support or evidence you are able to supply. Later, you will use this same ability to justify and support in

6.3 Analyse the task

Whenever you sit an exam, whether or not it is related to Accounting, you should analyse the question by applying pen to paper:

ARGUE, GIVE OPINION
Critically discuss whether or not it is in the best interests of Prefab (Pty) Ltd to have a transfer pricing arrangement whereby the Rental division acquires prefabricated units from the Manufacturing division at the same price that units are sold to external customers.
lower selling price
100% rebate
Cost saving
increase GP%

When given a question such as the one above, candidates are often nervous about committing themselves to a particular point of view. They don't know whether to argue for or against a particular course of action. They try to hedge their bets by presenting an answer which takes both sides. This irritates the examiner, and counts against the candidate. Read what a recent examiner's report had to say:

Responses to these requirements are generally poor; either because candidates are unable to explain principles that they can apply numerically or because they are reluctant to commit themselves to one course of action. It is essential to make a recommendation when a question calls for it, and to support it with reasons. Not only the direction of the recommendation (i.e. to do or not to do something) is important, but particularly the quality of the arguments – in other words, whether they are relevant to the actual case and whether the final recommendation is consistent with those arguments. Unnecessary time is wasted by stating all the alternatives.

Source: https://www.saica.co.za/documents/Examiners_comments_OF_I_2008.pdf

Thus, as you analyse an exam question that asks for reasons, you should be actively engaged in making a decision. Which way will you argue? Do you have sufficient reasons to support your argument?

ACTIVITY 6.1

Read through the following exam questions. Tick those that require reasoning, argument or opinion from you.

1. Calculate the depreciation if the following methods are used:

- Straight-line method
- Diminishing balance method (assume a rate of 25%)
- Sum of the units method

2. Indicate, with supporting reasons, the appropriate date of acquisition of Diverso (Pty) Ltd by Multinvest Ltd.

3. Based on the variances calculated in (a) and other information provided – (i) identify and discuss the key reason(s) for lower than expected profitability of Signs-for-Africa (Pty) Ltd in the

2007 financial year and (ii) provide positive feedback if any.

4. Discuss, with reasons, the appropriateness of the recognition and measurement of the convertible debentures issued on 1 July 2007 by Manufactura Holdings Ltd as proposed by its financial director. Should you consider the proposed treatment inappropriate, you should recommend an appropriate alternative.
5. Discuss whether you agree with the directors' opinion that the investment in the unlisted Nyati bonds (see work paper E1) should be classified in the held-to-maturity category in the consolidated annual financial statements of Phoenix Ltd for the year ended 31 December 2006. Recommend alternative classification options.
6. Critically discuss whether or not it is in the best interests of PreFab (Pty) Ltd to have a transfer pricing arrangement whereby the Rental division acquires prefabricated units from the Manufacturing division at the same price that units are sold to external customers.
7. Prepare the income statement of On Your Own Limited for the financial year ended 29 February 2008 in compliance with the requirements of the Companies Act, 1973 as amended and Generally Accepted Accounting Practice. Ignore comparative figures. Show all calculations.
8. Assuming that you were tasked to perform an earnings-based valuation of PreFab (Pty) Ltd based on the profits achieved in the 2007 financial year – (i) state, with reasons, what adjustments, if any, you would make to the reported profit after tax for the effects of the transfer pricing arrangement between the Manufacturing and Rental Divisions; (ii) state, with reasons, what other adjustments you make to the reported 2007 profit after tax in order to derive a sustainable earnings figure for the purposes of your valuation; and (iii) indicate, with reasons, what price earnings multiple you would use to value PreFab (Pty) Ltd.
9. Show the note on profit before tax of On Your Own Limited for the financial year ended 29 February 2008 according to the requirements of the Companies Act, 1973 as amended and Generally Accepted Accounting Practice.

6.4 Build an argument

The arguments you will produce in exam contexts and later in your career have very little in common with the way we use the word 'argument' in common speech. When we say, 'The husband and wife were arguing,' we are talking about a noisy, emotionally charged domestic disagreement.

In your professional and academic life, you will produce written or formally presented arguments which:

- clearly state your point of view;
- support your point of view with reasons;
- use reasons that are based on sound evidence;
- present evidence fairly and without bias.

The argument that you will produce in exams

backed up with good reasons which you have derived from careful weighing up of the available evidence (for example balance sheets, your knowledge of GAAP).

Arguments are 'built up' in the sense that they require the foundations of sound reason and the careful bricklaying of one reason added to another to create strong support.

6.4.1 Establish a thesis statement

When you are building an argument, you start with a thesis statement. A thesis statement is a statement of belief or an assertion which forms the basis of an argument. For example: The annual accounts of IT firms are often incorrect.

This is not a statement of *fact*. It is a statement of what you *believe* to be true – a thesis statement. A thesis statement is not the same as a casual or ill-considered opinion, for example IT firms are untrustworthy.

This is a statement of opinion that would be very difficult to justify in a sustained argument. A thesis statement must stand up to rigorous testing.

Spend time working on your thesis statement, making sure it is a clear, broad expression of a belief that derives from observation, reading and research. For example:

Anger helps the decision-making process.

The above thesis statement is the result of experiments conducted among students. The students were put into an angry mood and then asked to distinguish between strong and weak written arguments. Angry students were better able to reject weak arguments than calm students were.

When you answer an opinion question in an exam, your reader should instantly be able to see the main trend of your argument. Beginning with a statement like 'Discrepancies between the wages of workers and bosses continue to grow' does not give an indication of where you stand on the topic. A statement such as 'CEOs are overpaid relative to their employees' makes your viewpoint clear.

6.4.2 Establish premises

For an argument to be logical, its premises must be true. A premise is a sentence which makes a declaration:

Premise: CEOs carry great responsibility in a company.

Premise: People capable of bearing great responsibility will not accept a worker's salary.

You then use these premises to deduce a conclusion:

Therefore a CEO will not accept a worker's salary.



The type of argument depicted in Jan Steen's painting 'Argument over a card game' represents a non-academic

In short, then, a logical argument consists of two premises and a conclusion:

In order to earn a salary, one must be employed.
However, I am not employed.
Therefore I do not earn a salary.

or

Africa's economies do not depend on consumer credit lines.
World financial markets crash when consumers are unable to repay credit.
Therefore African economies are more likely to withstand global economic crashes.

You must make sure, though, that each of your premises is valid or true. Consider:

X In order to earn a performance bonus, you must cook the books.
I refuse to cook the books.
Therefore I will not earn a performance bonus.

In the above example, the first premise is not true. It is possible to earn a performance bonus without cooking the books. No matter how much anecdotal evidence you may have, it is not *always* true in *all* circumstances that 'in order to earn a performance bonus, you must cook the books'. Therefore, the argument is not valid.

6.4.3 Avoid flaws in reasoning

At each stage of your writing process, steer clear of:

- obvious bias or prejudice. We tend to think of bias and prejudice as being related to gender or race. In fact, bias refers to any preference which influences your decision-making. For example, would you overlook certain accounting irregularities in a firm because that firm pays you a good salary, or because you have a warm personal relationship with the CEO?
- unreasonable assumptions. An unreasonable assumption is a belief you have not bothered to test. Assumptions can be very dangerous. For example, if as an accountant you assumed that most companies are so afraid of anti-fraud legislation that they would never dream of committing fraud, you would be blinding yourself to the truth.
- over-generalisations and unjustifiable generalisations, e.g. 'All accountants are boring bean-counters.'
- illogical links, e.g. 'The government has done nothing for me, therefore I don't need to pay my taxes.'

Clearly, when you write an argument you hold a strong opinion. Be careful, however, that your

In order to avoid faulty reasoning:

- Foreground factual reasons/justification for your opinion.
- Re-visit your assumptions, tracing the logical pattern of cause and effect that has led to your belief (and, if necessary, alter or modify that belief).
- Soften your generalisations by including words like 'may', 'might', 'could', 'some' and 'in'
- Show all the steps in your reasoning so that sudden leaps or illogical links are avoided.

Let's see how an argument builds up:

In drawing up national accounts, we need to factor in 'green' economics. Current GNP and GDI measures were developed over 50 years ago and are therefore in many instances outdated. They do not take into account the world's current state of diminishing non-renewable resources and increased global warming. Without these resources, future production will not be possible. Consequently we should treat the consumption of natural resources as regular capital consumption

6.4.4 Use the language of cause and effect

Your examiner is looking for the logic of your answer. Does one point follow logically from the next? Does your argument make sense?

You can draw attention to your own logical thought processes by using the language of cause and effect. Words such as 'because', 'therefore', 'since', 'as', 'thus', 'accordingly', 'as a result' and 'consequently' emphasise your logic. Let's take the example of how a fairly unexpected thesis statement can be supported:

In times of economic downturn, mass murders and killing sprees increase. This is because most killings are triggered by a recent, catastrophic event in the killer's life. Economic meltdowns tend to **cause** job losses, liquidations, bankruptcies, home and car repossessions. **More people therefore** experience catastrophic events during a recession.

Activity 6.2

In the case of a general credit crisis and economic downturn, should companies focus on cash or use the downturn to extend their market share? Write a 500-word essay giving your opinion on this topic. Your essay should be well-reasoned and logical.

6.5 Persuasive writing

Both in exams and in your career, you will be called upon to write persuasively. According to the Greek philosopher Aristotle, we can persuade others to our point of view by appealing to

6.5.1 Appeal to reason

For Aristotle, the appeal to reason was the most important. In order to appeal to your listeners' or readers' reason, you will have recourse not only to the type of logical argument described above, but to facts and statistics as well.

As you read the following, consider how the numbers and percentages shown in bold type add to the persuasiveness of the text:

Business growth in South Africa could be stifled by lack of suitably qualified accounting candidates, especially black candidates. The South African Institute of Chartered Accountants (SAICA) said on Wednesday that a total of **22 030** accountants were needed immediately. The crisis is partly attributable to a brain drain. The total number of SA chartered accountants living and working abroad was **6 097**. This means that **22,7%** of South African CAs are working beyond the country's borders. On average, **1,4%** of CAs leave the country every year.

Why does reason appeal to us? Reason is closely connected to our intellect or intelligence, rather than our emotions. In fact, we also equate reasonableness with sanity!

The vocabulary of reason reveals a passion for the truth and justification or evidence: 'verify', 'confirm', 'check', 'testify', 'vouch for', 'support', 'corroborate', 'substantiate', 'prove', 'demonstrate', 'show', 'certify', 'guarantee'. If these words come naturally into your speech and written work, then you are successfully appealing to reason.

6.5.2 Appeal to emotion

For Aristotle, the appeal to emotion ('*pathos*') was really an appeal to the sympathy and fellow feeling of an audience. The best way to appeal to your audience's sympathy is to tell a story or give real, concrete examples from real life. You may have noticed how gifted speakers and writers use stories to bring abstract ideas to life. The aim of the story is not simply to interest the reader, but to spur him or her to an action or decision. By telling a story, you are following the golden rule of writing, namely: 'Show, don't tell.'

The following speech, purported to be the surrender speech of Chief Joseph as 2000 US cavalry closed in on him, is an excellent example of how an audience can be moved to sympathy by the appeal to emotion:



Chief Joseph, who surrendered only 40 miles from the Canadian border after a 1 400-mile retreat to safety

Tell General Howard I know his heart. What he told me before, I have it in my heart. I am tired of fighting. Our chiefs are killed; Looking Glass is dead, Too-hul-hul-sote is dead. The old men

is cold, and we have no blankets; the little children are freezing to death. My people, some of them, have run away to the hills, and have no blankets, no food. No one knows where they are – perhaps freezing to death. I want to have time to look for my children, and see how many of them I can find. Maybe I shall find them among the dead. Hear me, my chiefs: I am tired; my heart is sick and sad. From where the sun now stands, I will fight no more forever.

Instead of using the word 'suffering', Chief Joseph actually shows what suffering is. By giving your audience images from real life, you can win them over in an appeal to emotion.

6.5.3 Appeal to ethos

Have you noticed how your personal feelings about particular writers or speakers influence how believable or convincing you find their message? By the appeal to ethos, Aristotle was referring to the reputation and character of the writer/speaker. You may have found yourself saying, 'I always read so-and-so's column because I like what he has to say' or 'I never listen to X because he always talks rubbish.' In these cases, you are responding to ethos.

What kind of person is likely to persuade you? We are naturally drawn to characteristics such as personal warmth, consideration of others, a good brain and solid learning. Thanks to the media, we often know personal details about speakers and writers before we encounter their words. If a man is billed as a tax expert, you are more likely to be persuaded by his views on taxation. If a woman is known as a marketing guru, you are more likely to follow her marketing advice.

Reputation, or ethos, does not only apply to individuals. Institutions (banks and businesses, for example) and publications (newspapers and periodicals) also put across an ethos or credibility. We assume, for example, that the *Mail & Guardian* is a more credible source than *The Voice* or *The Sun*. And we usually assume that a person who has been promoted to the top of his or her profession is more credible than someone without that status. Obviously, there are times when our susceptibility to ethos can lead us to admire the wrong people or believe the wrong messages.

As a writer or speaker, you must project the right ethos, one that will draw people in, persuade them and convince them. Can you imagine how much easier your career path would be if people automatically welcomed and paid attention to your speeches and documents? It is not surprising that image consultants and spin doctors refer to themselves as 'reputation managers'.

In order to use the appeal to ethos successfully, you need to:

- develop a reputation as a good writer who always has something useful and worthwhile to say;
- project a trustworthy public persona (reputation is the result of what you do, what you say, and what other people say about you);
- refer to reputable and trustworthy sources.

In your writing and speaking, the appeal to ethos can be achieved through sincerity honesty

Take note of the words of American poet Walt Whitman:

Understand that you can have in your writing no qualities which you do not honestly entertain in yourself. Understand that you cannot keep out of your writing the indication of the evil or shallowness you entertain in yourself. If you love to have a servant stand behind your chair at dinner, it will appear in your writing – or if you possess a vile opinion of women, or if you grudge anything, or doubt immortality – these will appear by what you leave unsaid more than by what you say. There is no trick or cunning, no art or recipe, by which you can have in your writing what you do not possess in yourself.

Source: *Walt Whitman, Journal entry, 1855–56*

In other words, if you do not have warmth, sincerity, humility and generosity, these qualities will not come out in your writing. How do warmth and sincerity shine through? Read the following short text containing US President Barack Obama's words:

'First, I believe we can have a dialogue that's open, honest and vibrant,' Obama told the Turks. 'I want you to know that I'm personally committed to a new chapter of American engagement. We can't afford to talk past one another; to focus only our differences or to let the walls of mistrust go up around us.'

'Instead, we have to listen carefully to each other,' the president continued. 'We have to focus on places where we can find common ground, respect each other's views – even when we disagree. And if we do so, I believe we can bridge some of our differences and divisions we've had in the past.'

Source: <http://www.skeeterbitesreport.com/2009/04/obama-makes-clearer-break-yet-from.html>

Some tips emerge from this brief text. Listen to the president's tone: it's personal ('I believe') and his use of the pronoun 'we' draws the audience in. Next, his response is full of words relating to communication ('dialogue', 'engagement', 'listen'). He foregrounds what is positive ('new chapter', 'common ground') and introduces problems ('disagree', 'differences', 'divisions') only once he has established his sincere desire for dialogue.

Activity 6.3

Think back on something bad that happened in your life – poor school results, an unfortunate car accident, a failure at work or in your personal relationships. Now write three paragraphs with the aim of persuading your audience that this failure does not sum up who you are as a person, nor is it indicative of your true potential and worth.

6.6 Fixing common errors

Once you have developed a logical and persuasive argument, you must do your ideas justice by

6.6.1 Ambiguity, vagueness

Ambiguity and vagueness take away from the clarity of your argument. Ambiguity occurs when a statement could be read in two different ways. Vagueness occurs when it is not clear what exactly you are referring to, for example:

If you are determined to be indigent, we will pay you a welfare grant. (Presumably this does not refer to the person's determination to be indigent?)

Redi told Luanne that she had made a mistake. (Who made the mistake?)

Zingi was absent from the first meeting, which raised many problems. (Did the meeting or Zingi's absence raise problems?)

Here are some tips on protecting your valuables from our security staff. (Is it the security staff stealing valuables?)

You need to rephrase or even completely re-write vague and ambiguous sentences. Taking the first example above, we could remove the ambiguity by writing:

If we determine that you are indigent, we will pay you a welfare grant.

When editing your work, always adopt the point of view of your audience. You may know what you mean by the following sentence, but does your reader?

Not only does the school and the government get blamed for poor education, but the parent's and children's negative attitude as well.

Who is being blamed here, and for what? Which of the following edited versions reflects what you mean?

The government and the school get blamed not only for poor education, but for the negative attitudes of parents and children.

Not only do the government and the school get blamed for poor education, they also have to deal with the negative attitudes of parents and children.

6.6.2 Word choice

Choosing the right word in the right place is essential when you want to come across as a precise, logical thinker. In the cases shown on the next page, the word shown in bold type does not mean what the writer thinks it means:



Avoid ambiguity such as the one above

You know what to do and what not to do which is the **symptom** of a successful person. If you want to enter the door of a corporate career, just show your university certificate and the door will be opened **momentarily**.
The idea **literally** blew them away.
We will honour your claim, **irregardless** of when you submit it.

What's wrong with the words in bold type? In each case, the writer should have used a dictionary to double-check the meaning of the word:

- The word 'symptom' usually refers to a sign of something undesirable, especially illness. If you want to refer to a positive sign, use a word such as 'hallmark' or 'characteristic'.
- The word 'momentarily' means 'for a brief moment' or 'in a moment'. The writer probably means 'immediately'.
- The word 'literally' means 'without exaggeration, this actually happened'. Since the people were *not* blown away by a wind, the writer clearly means: 'The idea blew them away, figuratively speaking'.
- 'Irregardless' is not a word at all. The writer probably means 'regardless' or 'irrespective'.

If you are not sure of the meaning of a word you have chosen, *always* consult your dictionary.

6.6.3 Awkward phrasing

When you're pressed for time, you may write sentences that make very little sense at all. In the following cases, the writer should have taken more time to express the thought contained in the sentence:

I'm always worried what other people think of me, at times I'm afraid that I'm not their type of company and would just stay away from people that I'm not able to communicate with.
But to tax the middle class more won't help as it is the middle class carry the country by milking them our country will just end up worse off.
My mother's mother was born in the Netherlands came over when the war broke out. Mother was born there grew up here.
My biggest weakness as a communicator is that I sometimes start blushing, leaving my face as red as a tomato.
Fathers can also be as good mothering of the child.

You can't risk losing your audience by presenting sentences that are simply clumsily expressed. Pause and reconsider your punctuation: perhaps you need to break your sentence into two. Check for missing words. Consider rewriting. Your first draft is unlikely to be your best.

6.6.4 Sentence fragments

Fragments are acceptable in oral communication. For example, the answer to the daily question 'How are you?' is usually a fragment such as 'Fine' or 'Not too bad'.

In written communication, however, you need to make sure that your sentences are complete. What strikes you as wrong about the following examples?

They have a right to life and to safety. People who are in a situation like that where they are illegal immigrants.

They should stop being concerned about irrelevant things like nuclear.

I couldn't finish my essay. Finally giving up.

Soon I started work for KPMG. First as clerk, later as an accountant.

After school, we children would work in the fields. Scaring the birds.

In the first example above, the sentence is incomplete because – despite its apparent length – consists only of a subject ('People ...'). How would you make it a complete sentence? Full mark if you recognised that by combining the fragment with the preceding sentence, you arrive at a full sentence. Bonus marks if you recognised that the whole thought could be expressed more succinctly: 'Illegal immigrants have the right to life and safety' or 'Illegal immigrants are people too, and have the right to life and safety.'

When you are editing, remember that we sometimes write the way we think – in fragment Watch out for these fragments and try to blend them into full sentences.

6.6.5 Article errors

Can you identify the grammatical errors in the following sentences?

In the future there may be no farm and Ezekial will need his education to find a work in the city.
A majority of South African ministers are the university graduates.

In these sentences, the words causing all the trouble are the definite article ('the') and the indefinite article ('a'). Articles cause trouble for many South Africans because the rules governing their use are quite complicated.

Start by making a simple distinction in your head between things you can count and things you can't count. You can count things like boys, bottles, cats, cups, ballots, trains and meals. You can use articles freely with these count nouns: 'a boy', 'the cups'.

But there are other nouns in English which refer to things you cannot easily count: permission, advice, furniture, information, work, paper, petrol, tobacco. You need to use a special phrase to help you itemise non-count nouns like these: 'a piece of paper', 'two litres of petrol', 'a few words of advice'. You can't simply attach an article to them:

To make matters even more complicated, when you are referring to things in their *most general sense*, you should not use any article at all:

Tigers are not found in Africa. (Note: *Not* 'The tigers')
Music is relaxing. (Note: *Not* 'The music')
Accountants are heroic figures. (*Not* 'The accountants')

But when the noun is qualified in such a way as to make it *specific*, the definite article ('the') must be used:

- ✓ The accountant who worked for Madoff has been arrested.
- ✓ The white tigers in American circuses are all descended from the same ancestor.

When a noun is being referred to for the first time, it is preceded by the indefinite article ('a'). Once a noun has been referred to, it may take the definite article ('the'):

If **a plumber** completes a project on 30 December 2010, but doesn't get paid for the job until the owner inspects it on 10 March 2011, then **the plumber** reports those cash earnings in his 2011 tax return.

Use the indefinite article when you are not referring to a specific thing. Use the definite article when you have a specific thing or item in mind:

This winter, I want to buy **a** mohair blanket.
Where is **the** mohair blanket I bought?
You will have **an** expense account, but you will have to fill out a monthly expense report.
Where is **the** monthly expense report?

6.6.6 Apostrophe errors

As you revise your written answers and documents, you should pay particular attention to the logical use of apostrophes. Remember that many readers equate incorrect apostrophes with a lack of education or intelligence. It will therefore pay you in the long run to spot errors such as these:

We as a country can benefit from these students skills, experience and qualifications.
Communication has a forceful impact on every individuals life.
Parents are often at one anothers throats.
I guess thats what makes me a good communicator.
I don't just listen to one persons point of view.

My brother feel's you should speak your mother tongue rather than English.
School childrens minds have to be touched by the teachers imagination.

A quick reminder about the role of the apostrophe:

- Apostrophes show contraction (which means that letters have been left out):
I'll see you later. Didn't he come? They're not here yet. It's fraudulent. It's cold outside.
- Apostrophes show ownership:
My sister's flight comes in at 9 a.m. Teachers' salaries should be increased.
- The possessive pronoun 'its' (like 'his' and 'hers') does not take an apostrophe:
Has the company planned its Christmas party?

6.6.7 Wordiness

A recent report by a SAICA examiner voiced the following complaint about candidates' writing:
Marks are awarded for quality, not quantity. Verbosity is no substitute for clear, concise, logical thinking and good presentation. Candidates should bear in mind that a display of irrelevant knowledge, however sound, will gain no marks.

Source: https://www.saica.co.za/documents/Examiners_comments_OE_I_2008.pdf

It is unfortunately true that many students are tempted to pad their exam answers with longwinded sentences that are 'full of sound and fury, signifying nothing', to quote *Macbeth*. Aim to write in plain English and you'll make fewer errors. You'll also win your readers' attention and respect. Only writers with something to hide need to write like this:

High-quality learning environments are a necessary precondition for facilitation and enhancement of the ongoing learning process.
It is important that you shall read the notes, advice and information detailed opposite then complete the form overleaf (all sections) prior to its immediate return to the Council by way of the envelope provided.

Source: http://www.plainenglish.co.uk/examples/before_and_after.html

6.6.8 Tense shifts

Tense becomes a problem when you suddenly shift from one tense (or verb form) to another:

After attending school the children plough and keeping the birds away.
Fathers of illegitimate children were not allowed or do not have rights of access to their children.
How can the law denies rights of access to a child?

Were you able to see how each of these sentences could be corrected? In the first example, the verb 'keeping' needs to have the same form as the verb 'plough'. In the second sentence, there is a mix-up between the present and the past tense ('were ... do not have'). In the final example, the verb 'deny' needs to be left alone – the auxiliary verb 'can' is doing the work.

6.6.9 Illogical statements

Finally, you need to make sure that your ideas actually make sense. In a final English exam, students were asked what could be done about the problem of a child in a rural area who arrives at school exhausted because he has so far too walk. This was one suggested solution:

Seeing that this is obviously a rural area, he should have rather invested in a horse or a donkey. If there was public transportation, a bus ride would be much more rejuvenating than a long walk.

This is an example of illogical thinking. No child, particularly an impoverished rural child, is in a position to invest in livestock. There is no point in referring to public transport where none is available.

Nevertheless, the student does have the beginnings of a more logical argument. He or she understands, correctly, that transport (rather than moving the school nearer) is the solution. All the student needs to do is to identify whose responsibility it is to provide transport.

How would you rephrase the argument to make it more logical? How would you write persuasively so that your recommendations might become a reality? If you can answer these final questions, then you may have the kind of writing and thinking skills that Human Resources departments across the world value and seek.

Activity 6.4

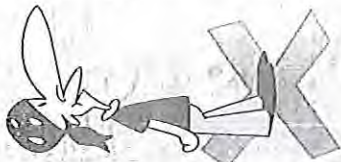
In this activity, you will edit many of the problematic sentences presented in this chapter.

1. Rewrite the following so that they are complete sentences.
 - a. They should stop being concerned about irrelevant things like nuclear.
 - b. I couldn't finish my essay. Finally giving up.
 - c. Soon I started work for KP&MG. First as clerk, later as an accountant.
 - d. After school, we children would work in the fields. Scaring the birds.
2. Rewrite the following so that they are no longer ambiguous:
 - a. Redi told Luanne that she had made a mistake.
 - b. Zingi was absent from the first meeting, which raised many problems.
 - c. Here are some tips on protecting your valuables from our security staff.
 - d. After waiting ten minutes, the secretary told us that the CEO was not available.
3. Rewrite the following sentences to achieve greater clarity of meaning:

- b. But to tax the middle class more won't help as it is the middle class carry the country by milking them our country will just end up worse off.
 - c. My mother's mother was born in the Netherlands came over when the war broke out. Mother was born there grew up here.
 - d. My biggest weakness as a communicator is that I sometimes start blushing, leaving my face as red as a tomato.
4. Rewrite the following so that all apostrophe errors are corrected:
- a. We as a country can benefit from these students skills, experience and qualifications.
 - b. Communication has a forceful impact on every individuals life.
 - c. Parents are often at one anothers throats.
 - d. I guess thats what makes me a good communicator.
5. Rewrite the following in plain, simple English that is easy to understand:
- a. High-quality learning environments are a necessary precondition for facilitation and enhancement of the ongoing learning process.
 - b. It is important that you shall read the notes, advice and information detailed opposite then complete the form overleaf (all sections) prior to its immediate return to the Council by way of the envelope provided.

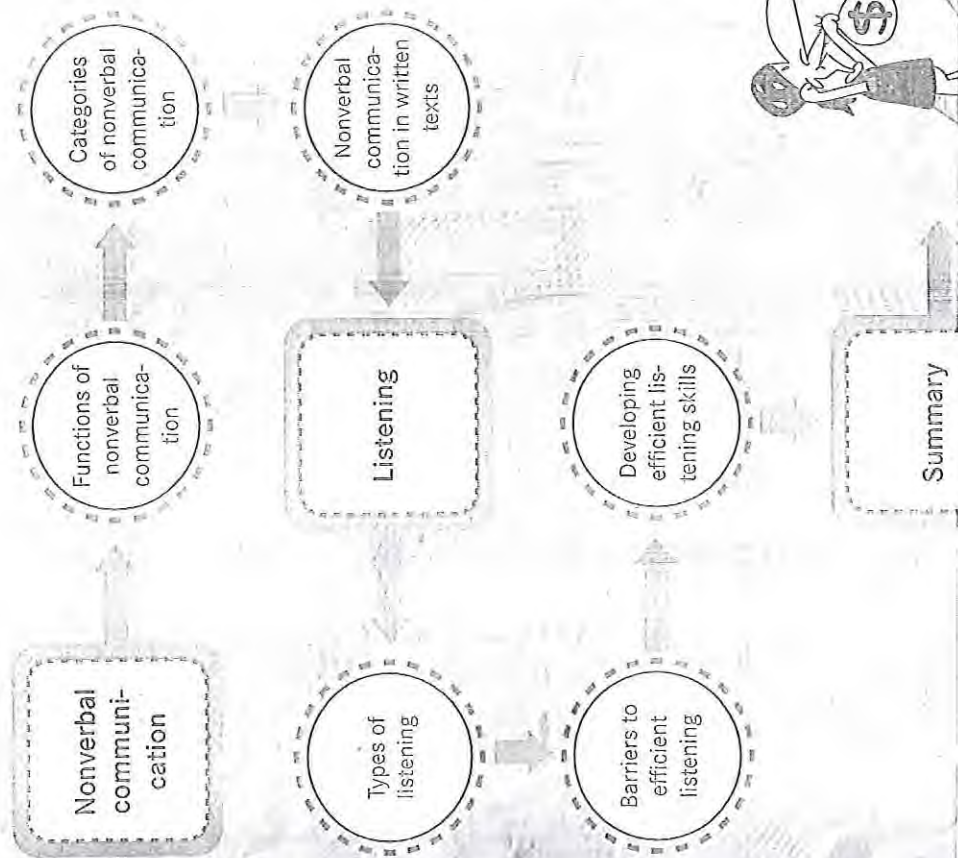
6.7 Summary

In the exams you will write, and in your career, the ultimate test of your communication skills will be logical arguments. You will need to produce these in support of your opinions and recommendations. Arguments are built up brick by brick, starting with a strong thesis statement and premises and working solidly with the principles of cause and effect. These premises are based on what you know to be true – if one of your premises is false, your entire argument collapses. The persuasiveness of your argument also depends on the language you use. This language should be grammatically correct. It should appeal to reason as well as to the emotions. Above all, it should convey a sense of the strong, credible person that you are.



7 Nonverbal communication and listening

Introduction



7.1 Introduction

By now you'll be aware that communication consists of more than just verbal messages. You'll remember from Chapter 1 that we use the term 'nonverbal communication' - commonly referred to as 'body language' - to describe all intentional and unintentional messages that communicate without words, such as gestures, applause, sirens and flashing lights. Nonverbal communication plays a more important role in business communication than you might realise.

Nonverbal communication has much to do with observation, as we'll discuss. In the last part of the chapter we'll focus on the skill of listening, which is another form of observation highly relevant in any human encounter.

Let's start by looking at this hypothetical scenario:

Blue Bulls supporters

Tim du Plessis, editor of *Beeld*, an Afrikaans newspaper published in Gauteng, reported in his editorial column of 4 June 2009 that he had attended the final Super 14 rugby game at Loftus in Pretoria the previous weekend between the Blue Bulls and the New Zealand Chiefs. He had been sitting close to the section where the radio commentators had sat with their equipment. Some of the radio commentators had broadcast live in the indigenous languages of South Africa. Two rows in front of Du Plessis, three stereotypical Blue Bulls supporters had sat in their Blue Bulls jerseys. One supporter had worn a blue helmet with bull horns, another a wig with glittering blue foil, and the third a deep-blue cowboy hat. Deep into the second half of the game, a racist supporter higher up on the stand had thrown a water bottle at the black rugby commentators. Unexpectedly, the three typical Bulls supporters in front of the commentators had immediately come to the defence of the commentators and, in no uncertain terms, had sorted out the culprit. In the editorial, Du Plessis expressed his surprise at the behaviour of the three typical Blue Bulls supporters.

Activity 7.1

- Consider the scenario above:
 - Why was the editor surprised, do you think?
 - What message did the three supporters convey with their outfits?
 - What role did stereotyping play in the incident?
- Think about how you present yourself to others through your appearance, body movements, gestures, facial expressions, tone of voice and eye behaviour, as well as your use of space, time and touch. Ask someone close to you to describe you and your typical nonverbal behaviour to you - the way the other person perceives you.