

ACCOUNTANCY SA STYLE GUIDE:

This document is for prospective contributors to Accountancy SA, SAICA's official journal. Articles can be submitted for publication in any of the official languages, but preferably in one of the more universally used languages of English or Afrikaans. Since English is much the most prevalent of languages, the section below dealing with grammar etc. covers only English grammar.

Here it should be noted that the English spelling used in Accountancy SA is UK and not American English. UK English is standard usage in South Africa, and it is suggested that computer users in South Africa should check their computer spell check to ensure that it is set for UK English and not, as is often the case, American English.

Typical errors in the writing of UK English in South Africa are included below – errors sometimes made by well educated writers, who seem to have forgotten much that they were taught in their English lessons at school. And in perhaps insignificant ways, possibly indeed through computer spell checks, Americanisms can creep through – such as with the US 'zee', such as when 'realize' should be 'realise', and 'organization' should be 'organisation'.

ARTICLES: Articles should be:

- shorter rather than longer – as short as is reasonably possible without reducing their value;
- where possible, when submitted, they should be introduced by an initial outline;
- not too technical, which could restrict prospective readers' interest;
- always based on a logical progression of thought; and
- where possible, enhanced by an element of humour.

There is no reason why the oft considered as rather dull subject of accountancy, and also even auditing, should not be enlivened by both humour and, indeed, an element of the exotic. The late Penelope Webb had an amazing touch in respect of both of these attributes.

1. Clarity of writing usually follows clarity of thought. So think what you want to say, then say it as simply as possible. Keep in mind George Orwell's six elementary rules ('Politics and the English Language', 1946):
2. Never use a metaphor, simile or other figure of speech which you are used to seeing in print.
3. Never use a long word where a short one will do.
4. If it is possible to cut out a word, always cut it out.
5. Never use the passive where you can use the active.
6. Never use a foreign phrase, a scientific word or a jargon word if you can think of an everyday English equivalent.
7. Break any of these rules sooner than say anything outright barbarous.

PREPARATION: Articles should be submitted in portrait setting other than when landscape is appropriate for, such as, a diagram. And, please, don't be mean with your paper – have a decent sized margin top and bottom and both left and right, particularly right where many leave the margin too narrow. Number the pages bottom centre or bottom right.

Also note:

- No track changes to your article;
- No illustrations that don't aide the understanding of the content of the article;
- Not more than one word spacing after full stops.

ENGLISH: Any chartered accountant, and particularly one submitting an article to Accountancy SA, should have a minimum reference library on his or her desk containing a decent dictionary (if need be, paperback), together with quite the best book on English grammar, Fowler's Modern English Usage, which is also available in paperback. And for better

English writing today, we should use 'plain' English – and for this purpose, there is Collins Plain English Dictionary (also in paperback), which also should be added to a writer's library.

TYPICAL ENGLISH ERRORS

The following headed sections cover the typical errors appearing regularly in submissions today.

PLAIN ENGLISH

As referred to earlier, there is a Plain English Campaign in the UK that has had many victories in its battle against 'tarty' English, which has been described as 'gobbledygook and jargon'. It is not good if the words or abbreviations used in the text of a submission are only understood by the writer.

ABBREVIATIONS AND ACRONYMS

An acronym this is a word, like radar or NATO, not a set of initials, like the BBC or the IMF which are abbreviations.

When a title is abbreviated to capital letters only, it should only be done on the first use of the title in a document and not again thereafter. An acronym is, for example, UNESCO for the United Nations Educational, Scientific and Cultural Organisation. And the significantly certain requirement is that an apostrophe should never be included in an abbreviation – see 'apostrophes' later.

THE ACADEMIC DEGREE AND DESIGNATION

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ACTIVE NOT PASSIVE

Be direct. Raina hit Mpho describes the event more concisely than Mpho was hit by Raina.

BULLETED ITEMS

See above under the heading 'Articles', in effect this is a very long run-on sentence, which is made considerably more easy to read by being broken up by bullets. In this case, therefore, each bullet must start lower case and end with a semicolon. Under 'That and which' above, however, since the introduction includes the words 'as follows', each bullet must start with a capital and end with a full stop – effectively it is a list.

CAPITALS

Capitals should be used only for the following:

- The first word of every sentence
- Proper nouns
- Days of the week and months of the year – but not for the seasons of the year
- Abbreviations – other than for weights and measures, such as 'cm', 'kg'.

Otherwise, please don't use capitals that, inevitably, are unnecessary.

JARGON

Avoid it. Technical terms should be used in their proper context; do not use them out of it. In many instances simple words can do the job of exponential (try fast), interface (frontier or border) and so on. If you are writing about affirmative action or corporate governance, you will have to explain what it is; with luck, you will then not have to use the actual expression.

Try not to use foreign words and phrases unless there is no English alternative,:

- a year or per year, not per annum;
- a person or per person, not per capita; and
- beyond one's authority, not ultra vires;

NUMBERS

Never start a sentence with a number; write the number in words instead.

Use figures for numerals from 11 upwards, and for all numerals that include a decimal point or a fraction (eg, 4.25, 4¼). Use words for simple numerals from one to ten, except: in references to pages; in percentages (eg, 4%); and in sets of numerals, some of which are higher than ten, eg, Deaths from this cause in the past three years were 14, 9 and 6. It is occasionally permissible to use words rather than numbers when referring to a rough or rhetorical figure (such as a thousand curses).

Fractions should be hyphenated (one-half, three-quarters, etc) and, unless they are attached to whole numbers (8½, 29¾), spelled out in words, even when the figures are higher than ten: He gave a tenth of his salary to the church, a twentieth to his mistress and a thirtieth to his wife.

Do not compare a fraction with a decimal (so avoid The rate fell from 3¼% to 3.1%).

Fractions are more precise than decimals (3.14 neglects an infinity of figures that are embraced by 22/7), but your readers probably do not think so. You should therefore use fractions for rough figures (Kenya's population is growing at 3½% a year, A hectare is 2½ acres) and decimals for more exact ones: The retail price index is rising at an annual rate of 10.6%. But treat all numbers with respect; that usually means resisting the precision of more than one decimal place, and generally favouring rounding off. Beware of phoney over-precision.

Use m for million, but spell out billion, except in charts, where bn is permissible but not obligatory. Thus: 8m, R8m, 8 billion, R8 billion. A billion is a thousand million, a trillion a thousand billion, a quadrillion a thousand trillion.

Use 5,000-6,000, 5-6%, 5m-6m (not 5-6m) and 5 billion-6 billion. But sales rose from 5m to 6m (not 5m-6m); estimates ranged between 5m and 6m (not 5m-6m).

Where to is being used as part of a ratio, it is usually best to spell it out. Thus They decided, by nine votes to two, to put the matter to the general assembly which voted, 27 to 19, to insist that the ratio of vodka to tomato juice in a bloody mary should be at least one to three, though the odds of this being so in most bars were put at no better than 11 to 4. Where a ratio is being used adjectivally, figures and hyphens may be used, but only if one of the figures is greater than ten: thus a 50-20 vote, a 19-9 vote. Otherwise, spell out the figures and use to: a two-to-one vote, a ten-to-one probability.

Do not use a hyphen in place of to except with figures: He received a sentence of 15-20 years in jail but He promised to have escaped within three to four weeks.

With figures, use a person or per person, a year or per year, not per caput, per capita or per annum.

PUNCTUATION

Apostrophes

Apostrophes are used for either the omission of letters – he's gone, or it's too late, or to indicate the possessive – SAICA's staff or Charles' cake. See the following sentence, however, 'The dog? it's been grasped by its tail'. See it's for 'it has' or 'it is' – the apostrophe indicating the omission of letters, and 'its' is to indicate the possessive. Please see, however, the most common of all errors every month in ASA is in the back few pages of advertisements where there is always one or two advertisers using, wrongly, CA's(SA). The plural of the abbreviation is 'CAs(SA)' without the apostrophe. An apostrophe must never be used in a plural, which is CAs(SA), unless the possessive is intended. Some advertisers, however, apparently insist on being wrong.

Do not put apostrophes into decades: the 1990s.

Brackets

If a whole sentence is within brackets, put the full stop inside. Square brackets should be used for interpolations in direct quotations: "Let them [the poor] eat cake." To use ordinary brackets implies that the words inside them were part of the original text from which you are quoting.

Commas

Commas should be thought of as to help the reader read, and should be used with care. Too many in one sentence can be confusing.

They are used:

- to end introductory words or phrases (Furthermore, deadlines were met.);
- as a pair around an explanatory phrase (a ‘, which’ phrase); (as above);
- to separate ideas, words or phrases (There was an absence of personnel due to strikes, a shortage of stock, and the inability to supply the market with the right product.);
- as a pair around certain words (, however,); and
- to clarify an intended meaning (The four elements that are needed initially are funds, spare parts, furniture and fittings, and, plant and spares. The comma is needed before the ‘and’ because it is not ‘fittings and plant’. With the ‘, and’, twice, the sections are clearly separated.).

Note the above example of a comma used before ‘and’, which many think is not good. It should be done, however, when the ‘and’ starts a new clause with a new verb, usually to end a sentence.

It is not always necessary to put a comma after a short phrase at the start of a sentence if no natural pause exists there: On August 2nd he invaded. Next time the world will be prepared. But a breath, and so a comma, is needed after longer passages: When it was plain that he had his eyes on Saudi Arabia as well as Kuwait, America responded.

Use two commas, or none at all, when inserting a clause in the middle of a sentence. Thus, do not write: Use two commas, or none at all when inserting . . . or Use two commas or none at all, when inserting . . .

If the clause ends with a bracket, which is not uncommon (this one does), the bracket should be followed by a comma.

Commas can alter the sense of a sentence. To write Mozart's 40th symphony, in G minor, with commas indicates that this symphony was written in G minor. Without commas, Mozart's 40th symphony in G minor suggests he wrote 39 other symphonies in G minor.

Do not put a comma before and at the end of a sequence of items unless one of the items includes another and. Thus The doctor suggested an aspirin, half a grapefruit and a cup of broth. But he ordered scrambled eggs, whisky and soda, and a selection from the trolley. Do not put commas after question-marks, even when they would be separated by quotation marks: “May I have a second helping?” he asked.

Colons and semi colons

Use a colon “to deliver the goods that have been invoiced in the preceding words” (Fowler). They brought presents: gold, frankincense and oil at R35 a barrel. Use a colon before a whole quoted sentence, but not before a quotation that begins in mid-sentence. She said: “It will never work.” He retorted that it had “always worked before”.

Use a colon for antithesis or “gnomic contrasts”. Man proposes: God disposes.

Semi-colons should be used to mark a pause longer than a comma and shorter than a full stop. Don't overdo them. Use them to distinguish phrases listed after a colon if commas will not do the job clearly. E.g. They agreed on only three points: the ceasefire should be immediate; it should be internationally supervised, preferably by the AU; and a peace conference should be held, either in Geneva or in Ouagadougou.

Full stops

Use plenty. They keep sentences short. This helps the reader. Do not use full stops in abbreviations or at the end of rubrics.

Hyphens and dashes

Please be careful with hyphens, which are used usually for composite nouns or adjectives. (...her make-up or her make-up bag ...) But not in verbs (she began to make up her face). See

- We have the most up-to-date audit processes. (a composite adjective)
- Our audit processes are up to date. (part of the verb)

You can use dashes in pairs for parenthesis, but not more than one pair per sentence, ideally not more than one pair per paragraph. Use a dash to introduce an explanation, amplification, paraphrase, particularisation or correction of what immediately precedes it. Use it to gather up the subject of a long sentence. Use it to introduce a paradoxical or whimsical ending to a sentence. Do not use it as a punctuation maid-of-all-work.

Inverted commas

Use single ones only for quotations within quotations. E.g. "When I say 'immediately', I mean some time before April," said the spokesman.

if an extract ends with a full stop or question-mark, put the punctuation before the closing inverted commas. His maxim was that "love follows laughter." In this spirit came his opening gambit: "What's the difference between a buffalo and a bison?"

If a complete sentence in quotes comes at the end of a larger sentence, the final stop should be inside the inverted commas. Thus, The answer was, "You can't wash your hands in a buffalo." She replied, "Your jokes are execrable."

If the quotation does not include any punctuation, the closing inverted commas should precede any punctuation marks that the sentence requires. Thus: She had already noticed that the "young man" looked about as young as the New Testament is new. Although he had been described as "fawnlike in his energy and playfulness", "a stripling with all the vigour and freshness of youth", and even as "every woman's dream toyboy", he struck his companion-to-be as the kind of old man warned of by her mother as "not safe in taxis". Where, now that she needed him, was "Mr Right"?

When a quotation is broken off and resumed after such words as he said, ask yourself whether it would naturally have had any punctuation at the point where it is broken off. If the answer is yes, a comma is placed within the quotation marks to represent this. Thus, "If you'll let me see you home," he said, "I think I know where we can find a cab." The comma after home belongs to the quotation and so comes within the inverted commas, as does the final full stop.

But if the words to be quoted are continuous, without punctuation at the point where they are broken, the comma should be outside the inverted commas. Thus, "My bicycle", she assured him, "awaits me."

Verbs – singular or plural

Verbs must be matched to the subject of the sentence, not the nearest noun. It is wrong to write: The purchase price of the goods were allocated, initially, to canteen purchases. It must be 'The purchase price of the goods was allocated, initially, to canteen purchases'.

SPELLING

Please watch certain spellings – particularly the difference between the noun and the verb, such as with the noun 'practice' and the verb 'to practise', and the noun 'advice' and the verb 'to advise'. There are many words like this.

- **An:** An should be used before a word beginning with a vowel sound (an egg, an umbrella, an MP) or an h if, and only if, the h is silent - an honorary degree. But a European, a university, a U-turn, a hospital, a hotel. Historical is an exception: it is preceded by an, the h remaining silent.
- **As:** as of April 5th or April: prefer on (or after, or since) April 5th, in April.
- **As to:** there is usually a more appropriate preposition.
- **Bale:** in boats and in the hayfield, yes, otherwise bail, bail out.
- **Biannual** can mean twice a year or once every two years. Avoid. Since biennial also means once every two years, that is best avoided too.
- **Bicentennial:** prefer bicentenary (as a noun).
- **Case:** There are many cases of it being unnecessary – rather say: It is often unnecessary. If it is the case that simply means If. It is not the case means It is not so.
- **Come up with:** try suggest, originate or produce.
- **Commit:** do not commit to, but by all means commit yourself to something.
- **-ee:** employees, trainees, but please, no attendees (those attending), retirees (the retired), or standees.

- **Environment:** often unavoidable, but not a pretty word. Avoid the business environment, the work environment, etc. Try to rephrase the sentence—conditions for business, at work, etc. Surroundings can sometimes do the job.
- **Fact:** The fact that can often be boiled down to That.
- **Former:** avoid wherever possible use of the former and the latter. It usually causes confusion.
- **Gentlemen's agreement,** not gentleman's.
- **Last:** prefer last week's or the latest issue. Last year, in 1996, means 1995; if you mean the 12 months up to the time of writing, write the past year. The same goes for the past month, past week, past (not last) ten years. Last week is best avoided; anyone reading it several days after publication may be confused. This week is permissible.
- **One:** try to avoid one as a personal pronoun. You - will often do instead.
- **One-off:** The most popular English error in South Africa, which is the regular use of 'once-off' – which is wrong. You won't find it in the dictionary. But you will find 'one-off', which is correct. Please don't use 'once-off'.
- **Proactiv:** Not a pretty word: try active or energetic.
- **Proper nouns:** if they have adjectives, use them. Thus a Californian (not California) judge, the Pakistani (not Pakistan) government, the Texan (not Texas) press.
- Relationship is a long word often better replaced by relations. The two countries hope for a better relationship means The two countries hope for better relations.
- **Rocketed,** not skyrocketed.
- **Run:** In countries with a presidential system you may run for office. In those with a parliamentary one, stand.
- **Same:** often superfluous. If your sentence contains on the same day that, try on the day that.
- **Sector:** try industry instead or, for example, banks instead of banking sector.
- **Simplistic:** prefer simple-minded, naive.
- **There is, there are:** often unnecessary. There are three issues facing the prime minister is better as Three issues face the prime minister.
- **Total:** all right as a noun, but as a verb prefer amount to or add up to.

SYNTAX

Try not to be sloppy in the construction of your sentences and paragraphs.

The participle

Do not use a participle unless you make it clear what it applies to.

The split infinitive

Whilst there are few rules in the English language, and to split the infinitive therefore is not breaking a rule, it is not wrong. It does, however, cause some readers some distress. So, surely, rather avoid splitting the infinitive. E.g. 'To quickly run' is better than 'to run quickly'. To never split an infinitive is quite easy. Don't overdo the use of don't, isn't, can't, won't, etc; one per issue is usually enough.

Plurals

Make sure that plural nouns have plural verbs. E.g. What better evidence that snobbery and elitism still hold [not holds] back ordinary British people?

The subjunctive

If you are posing a hypothesis contrary to fact, you must use the subjunctive. E.g. If Churchill were alive today, he could tell us whether he kept a diary. If the hypothesis may or may not be true, you do not use the subjunctive. Thus If this diary is not Churchill's, we shall be glad we did not publish it. If you have would in the main clause, you must use the subjunctive in the if clause.

The genitive

It is fine to say a friend of Bill's, just as you would say a friend of mine, so you can also say a friend of Bill's and Carol's. But it is also fine to say a friend of Bill, or a friend of Bill and Carol. What you must not say is Bill and Carol's friend. If you wish to use that construction, you must say Bill's and Carol's friend, which is cumbersome.

The gerund

Gerunds look like participles—running, jumping, standing—but are more noun-like, and should never therefore be preceded by a personal pronoun. So the following are wrong: I was awoken by him snoring, He could not prevent them drowning, Please forgive me coming late. Those sentences should have ended: his snoring, their drowning, my coming late. In other words, use the possessive adjective rather than the personal pronoun.

THE SHORT WORD

Use them. They are often Anglo-Saxon rather than Latin in origin. They are easy to spell and easy to understand. We therefore prefer:

- about to approximately;
- after to following;
- let to permit;
- but to however;
- use to utilise;
- make to manufacture;
- plant to facility;
- take part to participate;
- set up to establish;
- enough to sufficient; and
- show to demonstrate.

Underdeveloped countries are often better described as poor. Substantive often means real or big. “Short words are best and the old words when short are best of all.” (Winston Churchill)

THE UNNECESSARY WORD

Believe it or not, some words add nothing but length to your thought. Use adjectives to make your meaning more precise and be cautious of those you find yourself using to make it more emphatic. The word very is a case in point. If it occurs in a sentence you have written, try leaving it out and see whether the meaning is changed. The omens were good may have more force than The omens were very good.

Examples to avoid:

- strike action - strike will do
- cutbacks – cuts
- track record - record
- wilderness area - usually either a wilderness or a wild area
- large-scale - big
- the policymaking process - policymaking
- weather conditions - weather; and
- this time around just means this time.

Avoid as many prepositions after verbs as possible:

- people can meet rather than meet with,
- companies can be bought and sold rather than bought up and sold off,
- budgets can be cut rather than cut back; and
- organisations should be headed by rather than headed up by chairmen, just as markets should be freed, rather than freed up.

This advice you are given free, or for nothing, but not for free.

Certain words are often redundant. A top politician or top priority is usually just a politician or a priority, and a major speech usually just a speech. Community is another word often best cut out. Not only is it usually unnecessary, it purports to convey a sense of togetherness that may well not exist. The business community means businessmen, the intelligence community means spies, the international community, if it means anything, means other countries, aid agencies or, just occasionally, the family of nations.

In general, be concise. Try to be economical in your account or argument
“The best way to be boring is to leave nothing out”—Voltaire.

TONE

The reader is primarily interested in what you have to say. By the way in which you say it you may encourage him either to read on or to stop reading. If you want him to read on:

Do not be stuffy. Write as anyone would speak in common conversation.

Use the language of everyday speech, not that of spokesmen, lawyers or bureaucrats. So we prefer:

- let to permit;
- people to persons;
- buy to purchase;
- colleague to peer;
- way out to exit;
- present to gift;
- rich to wealthy; and
- break to violate.

Also note the following:

- Avoid, where possible, euphemisms and circumlocutions.
- Be sparing with quotes.
- Do not be too didactic. If too many sentences begin Compare, Consider, Expect, Imagine, Look at, Note, Prepare for, Remember or Take, readers will think they are reading a textbook (or, indeed, a style book).

THAT AND WHICH

Fowler deals with correct preparation of a clause starting with either 'that' or 'which'. A defining clause starts with 'that'. An explanatory clause starts with 'which', with a comma preceding 'which' or 'who'. A good test of whichever is best is whether or not the clause can be dropped without destroying the sentence. Let us take the following two sentences:

The accounts that were checked were up to date.

The accounts, which were numerous, were up to date.

It can be seen that the clause, 'which were numerous,' could be dropped without destroying the sentence!

So the first sentence is defining, the second is explanatory.

TAUTOLOGY

Tautology is where the same thing is said twice, either with adjectives or adjectival phrases. For example: 'to visit the site continuously as often as possible' – this clause can be either 'to visit the site as often as possible' or 'to visit the site continuously'. Either of the sets of word(s) should be dropped.

THE THREE ES

Please be careful when listing the three Es – economy, efficiency and effectiveness. Always keep them in this order, since economy is exercised over the inputs, efficiency is involved in the processing of the inputs, in order that the final output is effective