

The CPA Guidelines for Good Writing

Straight from the source! The CPA exam folks tell us what is most important to them in evaluating your writing. As more and more of the accounting industry relies on effective writing to do its work, the role of writing has gained new importance. The information below gives us a good sense of the CPA's definition of good writing. For more details, visit http://www.cpa-exam.org/cpa/written_communic.html

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Written Communication

The Uniform CPA Examination consists of multiple-choice questions and condensed case studies called simulations. Each case study simulation will include a writing skills exercise. In this portion of the exam, candidates must read a situation description and then write an appropriate document ("constructed response") relating to the situation. The instructions will state what form the document should take (such as a memo or letter) and its focus. The candidate's response should provide the correct information in writing that is clear, complete, and professional.

Only those writing samples that are generally responsive to the topic will be graded. If your response is off-topic, or offers advice that is clearly illegal, **you will not receive any credit** for the response.

Constructed responses will be scored holistically. Scores will be based on three general writing criteria: Organization, Development, and Expression.

Organization: the document's structure, ordering of ideas, and linking of one idea to another:

- Overview/thesis statement
- Unified paragraphs (topic and supporting sentences)
- Transitions and connectives

Development: the document's supporting evidence/information to clarify thoughts:

- Details
- Definitions
- Examples
- Rephrasing

Expression: the document's use of conventional standards of business English:

- Grammar (sentence construction, subject/verb agreement, pronouns, modifiers)
- Punctuation (final, comma)
- Word usage (incorrect, imprecise language)
- Capitalization
- Spelling

Additional business writing resources can be found in different price ranges at regular and Internet bookstores. Two that come in inexpensive paperbacks and have been well respected for many years are *The Elements of Style*, by Strunk and White (Macmillan Paperbacks), and *The Business Writing Handbook*, by William Paxson (Bantam Books).