

# CHAPTER 14 Writing for Publication

As a practicing accountant or business services professional, you may decide at some point in your career to write an article for publication. This might be a short article for a newsletter, perhaps published by the organization you work for, or it might be a longer article for a professional journal, such as the *Journal of Accountancy* or *The CPA Journal*. Most of the techniques discussed in this book apply to writing for publication, but we consider some additional pointers in this chapter.

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## PLANNING YOUR ARTICLE

To plan your article, start by considering the publication that you want to write for and the topic you want to write about. Most likely, you'll be writing about your experience in practice, such as a better way to approach an accounting procedure or solve an accounting problem. You may also write a position paper to express your opinion on some controversial accounting or business issue currently under discussion in the profession.

Whatever the topic you've chosen, target your writing to the editorial practices and readers of the publication to which you're submitting the article. One of the best ways to have an article published is to write on a subject that is interesting and relevant to a wide range of the publication's readers.

Consider the type of writing typically published by the targeted publication. Do the editors prefer articles on scholarly research? *The Accounting Review* is an example of this kind of publication. Other journals prefer practical articles about the practice of accounting. *Journal of Accountancy* publishes practical articles on public accounting, and about practical concerns shared by accountants. Journals and newsletters published on the state or local levels might publish articles of general interest to accounting professionals, but they also include articles of local interest.

Here are other questions to consider about the publication in which you hope to publish your writing:

- Who are the readers of the publication? What are their interests and concerns? How much technical expertise on your topic are they likely to have?
- What format, organization, and length do the publication's editors prefer? You can learn this either from an editorial policy statement or by studying articles already published.
- What style of documentation does the publication use?
- What writing style do the editors prefer? Articles in professional accounting journals may be written either in a serious, scholarly style or in a light, conversational one. All publications, however, prefer prose that is clear, readable, and concise, with little, if any, accounting jargon.

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## RESEARCH

After you've chosen a topic and publication to target, find out what else has been written on the topic lately, especially if you are hoping to publish the article in a national or regional journal. You can search the Internet or visit a good library to find this information. This research will help in several ways:

- You'll find out what has been published recently on the topic so your article will not repeat what has already been done.
- You'll find out what issues or approaches are of current interest in the profession.
- You may find references that you can use in your article to support your position. Alternatively, you may find positions taken by other people that you want to refute.

In addition to this background research to find out what has already been published on the topic, you may need to do some original research to back up your writing with sound observations and reasoning, and perhaps with authoritative accounting pronouncements as well. You may find it helpful to review Chapter 8 of this handbook, which discusses accounting research in more detail.

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## DRAFTING AND REVIEWING THE ARTICLE

After you have planned the article and done any necessary research, you're ready to begin writing. Draft and revise your article according to the guidelines discussed throughout this book. When you feel reasonably satisfied with the article, ask colleagues to critique it. People who have successfully published may be particularly helpful.

For the final manuscript you will submit for publication, pay particular attention to a professional presentation, including an accurate

and complete documentation of any sources you have used, prepared according to the guidelines of the journal to which you're sending the article. Professional appearance of the document pages is also important, and grammar and mechanics should be flawless.

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## SUBMITTING THE ARTICLE

When you're finally ready to submit your article to the targeted publication, send it along with a cover letter addressed to the editor by name. This letter should be concise and courteous and should mention the title of your article. Explain briefly why you think the article would interest the publication's readers.

Be sure you have complied with the publication's submission requirements; for example, the publication may require that you write the article in Microsoft Word and submit it electronically or on disk. A publication may also require that you submit multiple hard copies of the article. Whatever the submission requirements are, follow them precisely.

After all this preparation, your article should have a good chance of acceptance for publication. However, be prepared for the possibility that your article will be rejected by the first publication to which you send it. If your article is rejected, turn it around and send it somewhere else. Be sure to revise it to suit the readers and editorial policies of the new journal: type of articles published, interests and needs of the readers, length and style of writing, and style of documentation.

Writing for publication can be a rewarding component of your professional accounting career, but like all the writing discussed in this book, it requires planning and attention to detail, including a concern for the readers.

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## EXERCISES

### Exercise 14-1 [General]

Obtain a recent issue of several professional business publications. For each of these publications, answer the following questions:

1. What type of writing do these publications publish? Possibilities include academic research, practical accounting applications for public or managerial accountants, articles of organizational or local interest, or articles addressed to some special-interest group.
2. Who writes the articles for these publications? They may be written by members of a sponsoring organization, professional writers, professors, or other accounting professionals.
3. Analyze the specific articles published. Are they all the same length, format, and style? Some publications may publish a variety of articles, such as short notes and longer essays and articles.