

# Writing skills on the CPA Exam?!

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**S**ome feel that today's college graduates are deficient in the area of written communication. While accounting is all about numbers, in today's environment, entry-level accountants probably spend as much time writing about numbers as analyzing them. The profession has been listening and has taken action to ensure CPAs have all of the skills they need.

The Uniform CPA Examination now consists of multiple-choice questions and condensed case studies called simulations. Simulations account for 30% of a candidate's overall exam grade, and each one includes a writing skills exercise. These exercises account for one-third of this 30%, so approximately 10% of a candidate's overall exam grade will be based upon the ability to communicate effectively.

During a writing skills exercise, candidates read a situation description and then write an appropriate "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 a clear, complete, and professional manner.

The examiners state that only those writing samples generally responsive to the topic will be graded. If a candidate's response is off-topic, or offers advice that is clearly illegal, the candidate will not receive any credit for the response. Constructed responses will be scored holistically, 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

To strengthen these skills, the AICPA recommends consulting books specific to business writing. Well respected books include *The Elements of Style*, by Strunk and White (Macmillan Paperbacks), and *The Business Writing Handbook*, by William Paxson (Bantam Books). Also consider *Effective Writing for Accountants*, by Cos Ferrara.

Ten percent of your exam grade is too much to risk by not being as skilled as you can be in written communication. Becker CPA Review offers the most exam-like software available, containing over 30 full-length simulations, to help you improve your communication skills and pass the CPA exam. For more information, please visit [beckerCPA.com](http://beckerCPA.com) or call 1-800-868-3900.