

20 MOST COMMON ERRORS: A GUIDE FOR WRITERS IN BUSINESS

The twenty most common errors in college writing were identified by Andrea Lunsford and Robert Connors in research examining thousands of student essays in the late 1980s. Explanations of the errors have been adapted from *The Everyday Writer* by Lunsford and Connors (New York: St. Martin's Press, 1997, pp. 11–14).

1. Missing comma after an introductory element

Many sentences begin with one or more introductory elements—clauses, phrases, or single words that lead into the main body of the sentence. To show where an introductory element ends and the main part of the sentence begins (thus helping your readers move more easily through the sentence), insert a comma after the introductory element. If the sentence includes multiple introductory elements, use a comma after each one.

Incorrect: Unless otherwise noted the annual rate must be adjusted to reflect the length of the compounding period.

Correct: Unless otherwise noted, the annual rate must be adjusted to reflect the length of the compounding period.

2. Vague pronoun reference

Readers should be able to easily identify a pronoun's antecedent (that is, the specific word or phrase to which the pronoun refers). If the antecedent is unclear (either because there is more than one possible pronoun reference or because the word to which the pronoun refers is implied but not actually stated in the text), you need to make the reference more explicit.

Incorrect: Because ZYX stock currently has a higher market price than RST stock, its dividend yield is also lower than its competitor's.

Correct: Because ZYX stock currently has a higher market price than RST stock, ZYX's dividend yield is also lower than its competitor's.

3. Missing comma in a compound sentence

When two independent clauses (clauses that can stand alone as separate sentences) are joined by a coordinating conjunction such as *and*, *but*, *so*, *yet*, *nor*, or *for*, precede the conjunction with a comma to signal a pause between the two parts of the sentence. The pause gives pace to the sentence and helps prevent sentence misreadings.

Incorrect: Dividends were paid in 2001 but the company reported a net loss in income.

Correct: Dividends were paid in 2001, but the company reported a net loss in income.

Note: Be sure to distinguish between compound sentences, as defined above, and sentences that have two or more predicate phrases but only one subject. Sentences with a compound predicate do not take a comma between the two parts of the predicate. For example:

Incorrect: In 2001, the company both paid dividends, and reported a net loss in income.

Correct In 2001, the company both paid dividends and reported a net loss in income.

4. Wrong word

Most instances of this error arise from confusion or carelessness regarding homonyms or other words that either sound similar or have similar meanings. Wrong-word errors may also result from overly casual use of a thesaurus. (Be sure to consult a dictionary if you're not sure of the exact meaning of a word you find in a thesaurus.)

Incorrect: A change in accounting procedures can have a big affect on reported earnings.

Correct: A change in accounting procedures can have a big effect on reported earnings.

5. Missing comma(s) with a non-restrictive element

Non-restrictive elements are words, phrases, and clauses that provide relevant information in a sentence but *are not essential* to the sentence's basic meaning. Non-restrictive elements in a sentence should be set off (on both sides) with commas. In the following example, the non-restrictive element is underlined.

Incorrect: The statement of cash flows which is included in the annual report shows the cash transactions for the 2002 fiscal year.

Correct: The statement of cash flows, which is included in the annual report, shows the cash transactions for the 2002 fiscal year.

6. Wrong or missing verb ending

In spoken English, we sometimes either omit verb endings altogether or pronounce them inaudibly, but standard written English requires their use even when other information in the sentence implies these endings. Make sure that subject and verb agree (plural or singular) and that you are using the correct verb tense. (See also #10.)

Incorrect: Unless I'm mistaking, a cash flow statement was suppose to be included in the annual report.

Correct: Unless I'm mistaken, a cash flow statement was supposed to be included in the annual report.

7. Wrong or missing prepositions

A sentence's meaning may change depending on the preposition you use in conjunction with a verb or as part of a prepositional phrase. For example, the act of comparing something *to* something else involves looking for similarities among the two items; the act of comparing something *with* something else means registering both similarities and differences between the items. The acts of meeting *at* or *in* an intersection have different implications, as do the acts of talking *around*, *about*, or *through* an issue.

Incorrect: This section of the chapter deals in the importance of comparing earnings per share with the number of shares outstanding.

Correct: This section of the chapter deals with the importance of comparing earnings per share to the number of shares outstanding.

8. Comma splice

Inexperienced writers sometimes combine two or more independent clauses (clauses that are capable of standing independently as separate sentences) into a single sentence by inserting a comma between the clauses. This error can be corrected in several ways: (1) by separating the clauses into stand-alone sentences; (2) by replacing the comma with a semicolon; (3) by following the comma with a coordinating conjunction such as *and*, *but*, *so*, *yet*, *nor*, or *for*; or (4) by rewriting the sentence to subordinate or eliminate one of the independent clauses.

Incorrect: The balance sheet is like a snapshot of a firm's financial activities, the statement of cash flows is like a video.

Correct: The balance sheet is like a snapshot of a firm's financial activities. The statement of cash flows is like a video.

or

The balance sheet is like a snapshot of a firm's financial activities; the statement of cash flows is like a video.

or

The balance sheet is like a snapshot of a firm's financial activities, and the statement of cash flows is like a video.

or

The balance sheet is like a snapshot of a firm's financial activities. The statement of cash flows is like a video.

or

While the balance sheet is like a snapshot of a firm's financial activities, the statement of cash flows is like a video.

9. Missing or misplaced possessive apostrophe

Possessive nouns (nouns that indicate possession of something else) generally have an apostrophe-s ending if singular (e.g. accountant's or Davis's) or just an apostrophe if plural (e.g. accountants' or Davises'). Possessive personal pronouns (*hers*, *his*, *ours*, *theirs*, *yours*, *its*), however, do *not* take apostrophes.

Incorrect: As Ms. Ames' recent memo reminds us, accurate financial reporting is managements responsibility.

Correct: As Ms. Ames's recent memo reminds us, accurate financial reporting is management's responsibility.

10. Unnecessary shift in tense

Unless you have a clear reason for doing otherwise, use the same tense for all verbs both within and across sentences.

Incorrect: Both companies managed to reduce operating costs because they can find more efficient ways to bring their product to the market.

Correct: Both companies managed to reduce operating costs because they found more efficient

ways to bring their product to the market.

11. Unnecessary shift in pronoun

When you use a pronoun reference in a sentence, make sure that you use the same pronoun for all subsequent references in the sentence. The most common example of pronoun shifting is the shift between *one* and *I*, *you*, or *we*.

Incorrect: You can use return-on-assets to measure profitability, but one must consider other ratios as well.

Correct: You can use return-on-assets to measure profitability, but you must consider other ratios as well.

12. Sentence fragment

A sentence fragment is an incomplete portion of a sentence that is punctuated as a full sentence. To correct this error, incorporate the fragment into the preceding or subsequent sentence, or rewrite the fragment to include subject and predicate. In some types of writing (for example, in fiction and journalistic writing), authors may incorporate fragments as a stylistic choice. In academic writing, however, the use of fragments is far less common.

Incorrect: Bunini Inc., which had a beginning inventory of \$1200, using LIFO cost flow assumptions.

Correct: Bunini Inc. had a beginning inventory of \$1200, using LIFO cost flow assumptions.

13. Wrong tense or verb form

A verb must clearly show when a condition or action is, was, or will be completed.

Incorrect By the time the loan came due last year, the company declared bankruptcy.

Correct: By the time the loan came due last year, the company had declared bankruptcy.
or
Before the loan came due, the company declared bankruptcy.

14. Lack of subject–verb agreement

The verb form used in a sentence may vary depending on whether the subject is singular or plural and whether the sentence is written in first-, second-, or third person. When you are looking for subject–verb agreement errors, be mindful that the noun closest to the verb may not be the subject.

Incorrect: The current set of Generally Accepted Accounting Principles (GAAP) do not recognize this economic sacrifice.

Correct: The current set of Generally Accepted Accounting Principles (GAAP) does not recognize this economic sacrifice.

When the subject consists of two or more nouns connected by *and*, the subject is generally plural. However, when all parts of the subject refer to the same thing or person, the subject is considered singular (see the second example following).

Correct: Both current local policy and international accounting standards fail to address this economic sacrifice.

Correct: During the closing session, an emeritus faculty member and local businesswoman has agreed to address issues surrounding GAAP's failure to recognize this economic sacrifice.

In the case of subject parts joined by *or* or *nor*, agreement should be with the part closest to the verb.

Correct: Neither local policy nor international accounting standards pay anything more than lip service to this economic sacrifice.

15. Missing comma in a series

To avoid potential sentence misreadings, always insert a comma between the last two items in a three-or-more-item list.

Incorrect: The \$180,000 note receivable is dated 1 May 1998, bears interest at 9% and represents the balance of the sale of Durell's electronics division.

Correct: The \$180,000 note receivable is dated 1 May 1998, bears interest at 9%, and represents the balance of the sale of Durell's electronics division.

16. Lack of agreement between pronoun and antecedent

When you use a pronoun (such as *you, him, she, their, it*) in place of the noun to which it refers (called the pronoun's *antecedent*), make sure the pronoun agrees with its antecedent in both gender and number.

Incorrect: The fact that Jen's business is thriving is due not just to an ingenious advertising strategy but also to their extremely loyal customers.

Correct: The fact that Jen's business is thriving is due not just to an ingenious advertising strategy but also to her extremely loyal customers.

Note also that the words *each, every, one*, and (often) *either* and *neither* are singular and therefore require singular pronoun references. Also, singular noun antecedents joined by *or* or *nor* require a singular pronoun.

Incorrect: Each of the companies will be audited on their 2002 tax returns.

Correct: Each of the companies will be audited on its 2002 tax returns.

Incorrect: Neither the Dow nor the Nasdaq is expected to reach anything resembling their former high this year.

Correct: Neither the Dow nor the Nasdaq is expected to reach anything resembling its former high this year.

Some noun antecedents (for example, “accountant” or “manager”) are non-gender-specific; that is, they may refer to both males and females. When you use this type of antecedent in its singular form, your pronoun references to the antecedent must acknowledge both genders. You have several options for establishing pronoun agreement with non-gender-specific nouns: (1) For every pronoun reference, use “him and her, “she and he,” etc. Some writers find this awkward and choose instead to alternate between male and female pronoun references either paragraph by paragraph or section by section. (2) You can change the sentence wording to make the antecedent (and therefore the pronoun) plural. (3) You can simply get rid of the pronoun. All three solutions are illustrated here.

Incorrect: When an outside auditor reviews a company’s books, he should bring all “red flags” to management’s attention.

Correct: When an outside auditor reviews a company’s books, she or he should bring all “red flags” to management’s attention.

or

When auditors review company books, they should bring all “red flags” to management’s attention.

or

Any auditor who reviews a company’s books should bring all “red flags” to management’s attention.

17. Unnecessary comma(s) with a restrictive element

Restrictive elements are essential to the basic meaning of the sentence. They should *not* be set off from the rest of the sentence through the use of commas. In the following example, the restrictive clause is underlined. In other words, all trucks do not have a useful life of five years, and only those that do will be depreciated over a period of five years.

Incorrect: A truck, with a useful life of five years, will be depreciated over a period of five years.

Correct: A truck with a useful life of five years will be depreciated over a period of five years.

18. Fused sentence

Fused, or run-on, sentences occur when clauses that could stand alone are joined with no linking words or punctuation. Correct this error in one of four ways: (1) Separate the clauses into two (or more) sentences; (2) insert a semicolon between the clauses; (3) insert a comma followed by a coordinating conjunction (e.g. *and*, *but*, *so*, *yet*, *nor*, *for*) between the clauses; or (4) rewrite the sentence to subordinate or eliminate one of the independent clauses.

Incorrect : Sales being flat, the inventory turnover declined in the absence of a corresponding adjustment for market conditions, the company began stockpiling merchandise.

Correct: Sales being flat, the inventory turnover declined. In the absence of a corresponding adjustment for market conditions, the company began stockpiling merchandise.

or

Sales being flat, the inventory turnover declined; in the absence of a corresponding adjustment for market conditions, the company began stockpiling merchandise.

or

Sales being flat, the inventory turnover declined, and in the absence of a corresponding adjustment for market conditions, the company began stockpiling merchandise.

or

Sales being flat and the inventory turnover having declined, the company began stockpiling merchandise in the absence of a corresponding adjustment for market conditions.

19. Misplaced or dangling modifier

To prevent sentence misreadings, place modifying words and phrases as close as possible to the word or words they modify.

Incorrect: Analysts will notice the gross profit margin looking at the income statement.

Correct: Looking at the income statement, analysts will notice the gross profit margin.

20. Its/It's confusion

Its indicates possession; *it's* is a contracted form of it is.

Incorrect: The firm's success was largely attributed to the talented OSU graduates in it's accounting department.

Correct: The firm's success was largely attributed to the talented OSU graduates in its accounting department.

Some of these sample sentences were adapted from Clyde Stickney and Roman Weil's *Financial Accounting* (Orlando: The Dryden Press, 1997) and Donald Kieso and Jerry Weygandt's *Intermediate Accounting* (NY: John Wiley & Sons, Inc., 1998). Handout prepared by Michelle Abbott, Oregon State University, 1998, and revised by Tracy Ann Robinson. With thanks to Dr. Jonathan Down, OSU College of Business, for his content review.