

Unmodified or Not, Your Opinion Counts!

By William A. Morehead, Ph.D., CGFM, CPA

AGA welcomes articles from members as well as academics, students and others who want to share their research and writings in government financial management. The *Journal of Government Financial Management* (hereafter “the *Journal*”) is the flagship quarterly publication of AGA and one of the top four journals in the government financial management profession.¹ While this article focuses on issues specific to the *Journal*, many points discussed herein are applicable to other areas of writing in our profession, including policies, procedures, guidelines, audit findings and documentation, budget justifications, proposals, and many other reports and documents.

Where to start?

The *Journal* makes it easy to present your work. Annually, the *Journal* Editorial Board selects themes for future editions and publishes them in the *Journal* and on AGA’s website. While it is not necessary to write on-theme, the prospect of an article being selected for publication is better when you do. There are times, however, when writing off-theme may be appropriate or necessary, especially when a current item, such as a new standards board pronouncement or new legislation affecting the profession, might be “breaking news.”

Tips for any author include using good standard composition practices. Choose a *Journal* theme and begin your piece with the end in mind. Determine why you are writing. Are you sharing best practices from your experience? Are you sharing results of research you have conducted? Answer these questions to define your objective, then reduce that to one written sentence. This main idea will shape and guide the first draft. Refer to this purpose statement periodically to ensure you reach the goal of the article. Should you realize along the way that you need to modify the objective, feel free to do so. It is your article!

Some writers find it best to create an outline using headings and sub-headings to bring focus to an article. The outline is merely a tool to steer the writing, but authors should feel free to change direction as an article develops.

Start by writing an introduction that:

- Shares the purpose of the article and lets readers know what to expect from it;
- Draws in readers with content that holds their interest;
- Provides incentive to finish the article through valuable information and nuggets of wisdom.

Follow the introductory section with the body of the article, developed to tell your story in a logical fashion. The body supports the introduction. It is always best to keep paragraphs short (4-5 sentences) and centered on a single thought. The first sentence should provide the main theme of the paragraph and be supported by the remaining sentences in that paragraph. Pay careful attention when moving from one paragraph to another or introducing new topics so that readers do not get lost in the transitions.

Wrap up the article with a strong, concise conclusion. Consider restating the most important point(s) of the article in a paragraph or two without rehashing details included in the body. Of course, the amount of detail in the conclusion will be determined by the length and complexity of the article. Remember to share any thoughts about future opportunities in research, potential trends to look for, and why government financial management professionals should care about the topic. Likewise, remember to ask readers for commitment if you are calling them to take action.

Finally, it is always important to pay attention to key grammar and writing tips:

- Pay attention to subject-verb and verb-tense agreement
- Write in “third person” for most pieces
- Be concise
- Be precise
- Avoid “big” words and long, complicated sentences
- Use active (not passive) verbs and descriptive nouns
- Ditch jargon and acronyms
- Define technical terms when necessary
- Aim for clarity with concrete and specific writing
- Vary vocabulary, sentence length and structure
- Know your audience
- Proofread for grammar, punctuation, spelling and typographical errors
- Consider reading your article aloud to hear how it “sounds”
- Enjoy my sidebars: “Careful with These Homonyms!” and “Billy’s Pet Peeves”

continued on next page



Submit an article for consideration in the *Journal*!

Next article submission is due Sept. 1, 2018.

Winter 2018–19: Technology Threats, Trends and Tools. Crucial access to data comes at a price. The level of security, technology capabilities, equipment, software and human resource needs vary from one entity to the next. Discuss the shared services, distributed ledger technology, and robotics opportunities ahead while navigating these challenging times of cybersecurity threats and vulnerabilities.

View the complete editorial calendar at:
www.agacgfm.org/journalsubmissions

Careful with These Homonyms!



- See (the verb) vs. Sea (a body of water)
- Bear (the animal) vs. Bare (uncovered or empty)
- Deer (the animal) vs. Dear (term of endearment)
- Plane (mode of transport) vs. Plain (unadorned)
- Break (to divide into parts) vs. Brake (to stop or slow)
- Some (a certain amount) vs. Sum (to total)
- Wood (made from trees) vs. Would (an auxiliary verb)
- Eye (what we see with) vs. I (pronoun)
- Threw (toss, a verb) vs. Through (direction, a preposition)
- Know (a verb) vs. No (negative)
- Hour (unit time) vs. Our (pronoun)
- Write (the verb) vs. Right (correct or privilege)
- Their (the pronoun) vs. There (place); They're (they are)
- Which (the pronoun) vs. Witch (the broom rider)
- Site (location) vs. Cite (refer to a source)
- Way (a direction) vs. Weigh (determine weight)
- Wait (hold on) vs. Weight (measurement in pounds)
- So (therefore) vs. Sew (to stitch with thread)
- To (a direction) vs. Two (a number); Too (also)
- It's (it is) vs. Its (belongs to it)
- Your (belongs to you) vs. You're (you are)

Follow the guidelines

Each author's writing style is different and therefore reflects the diversity of AGA and our profession. This is a wonderful thing! AGA is the only association focused on all levels of government (federal, state, and local) as well as those in academia and the private sector who service the government. The *Journal* is considered an academic journal because it meets the publication guidelines and standards necessary for those in academia. Despite the academic rigor, the *Journal* is more of a "prac-academic"² journal, combining practical professional writing with academic research. As such, the *Journal* accepts material that provides applicable insights into any aspect of government financial management.

Approximately 15-18 articles are submitted quarterly for consideration, in correspondence with the *Journal's* publication schedule found on the website. At least two members who are unaware of the identity of the authors blind review each of the articles. These reviewers provide feedback, comments, questions and recommendations to the editor, who passes them along to the authors for consideration. An author who receives feedback and recommendations for revision may need to swallow some pride, but, as author, does have the option to decide whether to include the changes in the published article. Always remember, though: AGA reserves the right to restrict or edit submitted content for length, grammar, and *Journal* style — and these decisions are usually final.

The *Journal* only publishes six articles per edition. Therefore, after the review and revision process, articles are weighted for consideration among those

to be published. Because only six articles are published in each edition, several articles, unfortunately, are not selected. It is very difficult to return an article to an author without publishing it. But oftentimes it is returned with guidance or recommendations for more significant revision and with encouragement to resubmit for a future issue. This entire review and revision process takes approximately six weeks, in order to leave sufficient time (an additional six weeks) for graphic design, typesetting, printing and mailing within each quarter.

To ensure the *Journal* maintains consistency, specific guidelines for articles have been established. General guidelines are published in the *Journal*, while more detailed guidelines can be found on the AGA website at www.agacgfm.org/journalsubmissions. Each article must be

original work, not previously published, and contain approximately 2,500 words. This may seem like a lot of words, but it actually might be difficult to cover all points or tell your story within that limit. It is best to use Microsoft Word, with an endnote format and without any other special formatting, to expedite the publication process. Authors may submit up to four charts or graphs to illustrate an article, when applicable. These support materials should be submitted as raw data to aid the *Journal* design team in formatting and designing the issue. Authors are also encouraged to submit concise sidebars or comments when appropriate.

So, let's do this!

The process of taking an idea and crafting a written article may seem

daunting — and the first time it might be. But completing the article, having it published and sharing your thoughts with the government financial management community is extremely rewarding. Moreover, publication provides the opportunity to pass along your experience, knowledge, and research to help shape the future of our profession.

You can make it happen. You just have to start! **■**

Endnotes

1. Lowensohn, S. and Samelson, D. (2006). An Examination of Faculty Perceptions of Academic Journal Quality within Five Specialized Areas of Accounting Research. *Issues in Accounting Education*, Vol. 21, No. 3, pp. 219-239. American Accounting Association, Lakewood Ranch, FL.

2. "prac-ademic" is a term some use to describe faculty who try to bridge the gap between the "practice" of a profession and the "academic" side which is often criticized as being too academic and not relevant (cited from: Deal, K., Eide, B., Morehead, W., Smith, K. (2015). The Puzzle of Supplying Government Accountants and Auditors. *Journal of Government Financial Management*. Association of Government Accountants, Alexandria, VA).

Billy's Pet Peeves

- **Less (volume) vs. Fewer (quantity).** Correct: "Ten items or fewer" or "Ten or fewer items" or "Less than one cup of milk." Wrong: "Ten items or less."
- **Affect (the possible change or impact) vs. Effect (the result)**
- **Toward (directional) vs. Towards (not a word)**
- **Principal (your "pal" at school) vs. Principle (a rule or guideline to be followed)**
- **Regardless (a valid word) vs. Irregardless (not a word)**
- **Me vs. I.** Correct: "She went to town with me;" or "She and I went to town." Wrong: "Thank you for your hospitality to Mary and I."



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National President, and Past National Treasurer.