

## **Bauer College of Business Writing Style Guide**

This guide is intended to help you adopt a style of written communication that is appropriate for the real world of business. It is not intended to replace other writing style guides nor is it intended to be comprehensive. Instead, it includes suggestions to help you improve your professional writing and, in so doing, to improve the likelihood that your communication will be received positively by your audience. We ask that you follow these guidelines when preparing class writing assignments, unless instructed otherwise.

- Affix a title page containing your name, the name of the assignment, date, class, and your instructor's name to the front of assignment.
- Do not encase the assignment in a folder or report cover.
- If the assignment contains multiple pages, staple it in the upper left hand corner and number each page.
- Type the assignment, using 11 or 12 size and standard font (such as Arial, Courier, or Times New Roman).
- Do not use italics, unless referring to the title of another document, name of a judicial court decision, Latin phrase, or other commonly italicized term.
- Indent the start of every paragraph.
- Double space the assignment throughout.
- Use margins of approximately one inch on each side of the page.
- Do not end a page with a heading or single line of text as the last line unless such heading or text is intended to stand alone.
- Place exhibits, tables, and charts on separate pages and include them at the back of the assignment.
- Limit the use of acronyms and explain their meaning when appropriate (i.e., AAA might refer to the American Accounting Association or the American Automobile Association and it therefore requires clarification in the text unless used in a document discussing accounting. CPA does not require an explanation when used in a business document because it is a commonly accepted acronym).
- Use professional business language which is appropriate for your intended audience. Limit the use of technical jargon unless your audience is familiar with such terms.
- Do not overuse bulleted or numbered lists.
- If the assignment asks for your opinion, state it forcefully and with clarity. Limit the use of qualifiers such as “I feel,” “I am sure that you will agree,” “probably,” or “maybe.”

- A period or comma which appears after a quotation is placed inside the last double quote mark.
- A footnote number which appears after a reference is placed either at the end of the reference or outside the period ending the sentence in which the reference occurred.
- For assignments using a memo format, begin your memo with the following information, leaving two spaces after each colon.
  - To:
  - From:
  - RE:
- For long assignments, include an Executive Summary and section headings with descriptive titles. Unless instructed otherwise, use the following format.

First Level Heading (centered)

Second Level Heading (left justified)

Third Level Heading. (indented and underlined)

- Within a heading, capitalize all important words in the text, capitalize titles when they come before names (e.g., President Clinton, Pope John Paul II) and use lower case when they do not (e.g., the president, the pope).
- Proofread, edit, and revise before submitting your work as a grading penalty may be assessed for errors of syntax (spelling, grammatical, punctuation, etc.) or failures to follow this style guide.

### Writing Tips

1. Use a comma to separate two independent clauses joined with a conjunction like “and” or “but.”
 

Correct: The test was one of the hardest I have ever taken, and I am glad I studied hard for it.

Incorrect: The test was one of the hardest I have ever taken and I am glad I studied hard for it.
2. Do not use a comma between the two parts of a compound verb.
 

Correct: The test was one of the hardest I have ever taken and took three hours to complete.

Incorrect: The test was one of the hardest I have ever taken, and took three hours to complete.

3. Use a comma to set off nonessential or nonrestrictive information.
 

Correct: Switch A, which was on a panel, controlled the recording device.  
 Incorrect: Switch A which was on a panel controlled the recording device.
4. Do not use a comma before essential or restrictive information.
 

Correct: The switch that stops the recording device also controls the light.  
 Incorrect: The switch, that stops the recording device, also controls the light.
5. Use “which” for nonrestrictive clauses and “that” for restrictive clauses. See #3 and #4 above as examples.
6. Use a comma to set off introductory phrases before the subject of a sentence unless they are very short (one or two words).
 

Correct: When there are more men than women in a society, women are idealized.  
 Incorrect: When there are more men than women in a society women are idealized.
7. A comma is usually unnecessary before or after the words “because,” “whereas,” “while,” and “so.”
 

Correct: People tend to be unaware of their biases because schemas function at a relatively unconscious level.  
 Incorrect: People tend be unaware of their biases, because schemas function at a relatively unconscious level.  
 Correct: Because schemas function at a relatively unconscious level, people tend to be unaware of their biases. (See #6 above.)
8. Avoid comma splices—using commas when they are not necessary.
 

Correct: Many students seem to think that long sentences must always have commas to improve their readability.  
 Incorrect: Many students seem to think, that long sentences must always have commas, to improve their readability.
9. Use a semicolon to separate two independent clauses that are not joined by a conjunction like “and” or “but.”
 

Correct: The test was one of the hardest I have ever taken; I am glad I studied hard for it.  
 Incorrect: The test was one of the hardest I have ever taken, I am glad I studied hard for it.  
 Incorrect: The test was one of the hardest I have ever taken; and I am glad I studied hard for it.  
 Correct: The test was one of the hardest I have ever taken; however, I studied hard and was prepared.

10. Every sentence must have at least a subject and a verb.
- Correct: Every sentence must have a subject and a verb, like this one.  
Incorrect: Every sentence must have a subject and a verb. Unlike this one.  
Correct: She studied.
11. Subjects and verbs must agree in number; that is, they must be both singular or both plural.
- Correct: The number of participants in the conditions was held constant.  
Incorrect: The number of participants in the conditions were held constant.  
Correct: The data are presented in Table 1. (Note, "data" are plural.)  
Incorrect: The data is presented in Table 1.
12. Nouns and pronouns must agree in number; that is, they must be both singular or both plural.
- Correct: When people are anxious, they usually prefer being with other people to being alone.  
Incorrect: When a person is anxious, they usually prefer being with other people to being alone.
13. Do not use the generic "he" or singular "they."
- Correct: When a person is anxious, he or she usually prefers being with other people to being alone.  
Correct: When a person is anxious, he/she usually prefers being with other people to being alone.  
Incorrect: When a person is anxious, he usually prefers being with other people to being alone.  
Incorrect: When a person is anxious, they usually prefer being with other people to being alone.
14. Avoid multiple he/shes, him/hers in the same sentence.
- Correct: Students with disabilities should contact me as soon as possible so we can discuss accommodations necessary to ensure full participation and facilitate educational opportunities.  
Incorrect: A student with disabilities should contact me as soon as possible so he or she will be aware of steps he or she can take to ensure his or her full participation and facilitate his or her educational opportunities.
15. Use parallel sentence structure.
- Correct: Mr. Jones believes all young people are uncaring, unappreciative, and disrespectful toward their parents.  
Incorrect: Mr. Jones believes all young people are uncaring, unappreciative, and treat their parents with disrespect.

16. Avoid writing that appears egocentric or self-absorbed.

Correct: I experienced dissonance when I was a freshman and away from home for the first time.

Incorrect: My own personal example of dissonance happened to me when I was in my freshman year and away from my home for my first time.

17. Adjectives modify nouns, and adverbs modify verbs; many adjectives add “ly” when used as adverbs.

Correct: We were patient while waiting for the test to begin.

Incorrect: We waited patient for the test to begin.

Correct: We waited patiently for the test to begin.

18. “Good” is an adjective and “well” is an adverb.

Correct: Jim is a good writer.

Incorrect: Jim writes good.

Correct: Jim writes well.

19. Do not use the word “you” unless referring to a specific reader. Instead, use “one” or “person” to refer to a generic reader.

Correct: One never knows what might happen.

Correct: A person never knows what might happen.

Incorrect: You never know what might happen.

20. Avoid excessively long sentences.

Good: The alternative minimum tax applies to all separately taxable entities because it is intended to increase tax levies on certain wealthy taxpayers by ensuring that all taxpayers pay at least a minimum percentage of a broad-based concept of income, less related expenses and certain personal or unavoidable expenditures.

Better: The alternative minimum tax applies to all separately taxable entities. The legislative intent of the tax is to increase tax levies on certain wealthy taxpayers. This intent is achieved by requiring all taxpayers to pay at least a minimum percentage of a broad-based concept of income, less related expenses and certain personal or unavoidable expenditures.

21. Plagiarism is using someone else's words as one's own. It is unethical and illegal and must be avoided. Quote only when doing so adds authority or clarity and always add the page number to the citation.

Example: “The skills required by the taxpayer in his employment or other trade or business are those which are appropriate, helpful, or needed.” (Cosimo A. Carlucci, 37 T.C. 695, 699 (1962). [The quoted statement is located on page 699 of the Carlucci case.]

22. Capitalize nouns that identify a specific person, place or thing, as well as references to races, nationalities and ethnic groups. Capitalize months and days of the week, but not seasons. Do not capitalize a generic reference.

Correct: The Bauer College of Business is hosting a career mixer for Asian students during the winter break.

Correct: The business college is having a meeting for its faculty on May 8.

Correct: MBA students at the Bauer College of Business are learning skills for the real world of business.

Incorrect: Mba students at the Bauer college of business are learning Skills for the Real World of Business.

23. Remember the distinctions between homonyms.

to (a preposition):	We went to the park.
two (the number 2):	We went to the park for two hours.
too (meaning, also):	We went to the park for two hours too.
there (a place):	We went there last year.
they're (a contraction for "they are"):	They're coming today.
their (referring to people):	We're going to their house today.
its (possessive for a thing):	The year is on its last hour. (Note that "its" is possessive without the use of an apostrophe.)
it's (a contraction for "it is" or "it has"):	It's time for a break; it's been a long semester.

24. Use the correct form when making words possessive.

- a. If a word is singular or plural not ending in "s," add an apostrophe and "s" to make it possessive.

Correct: The game's outcome was yet to be determined.

Incorrect: The games' outcome was yet to be determined.

Correct: The women's team won the game.

Incorrect: The womens' team won the game.

- b. If a word is plural and ends in "s," add an apostrophe to make it possessive.

Correct: The games' outcomes were yet to be determined.

Incorrect: The game's outcomes were yet to be determined.

Correct: The party was held at the Joneses' house.

Correct: The glasses' rims were gold-plated.

- c. If a word is singular and ends in "s," add either an apostrophe and "s" or just an apostrophe to make it possessive.

Correct: My boss's car was parked in the lot.

Correct: My boss' car was parked in the lot.

Correct: The party was held at Bill Jones's house.

Correct: The party was held at Bill Jones' house.

25. Cites should list the authors, title, journal, volume, and page numbers. The specific form followed should comply with either *The Chicago Manual of Style* or the *Harvard Law Review Uniform System of Citation*.

Examples from printed source:

Taxman, J.R., "Tax Aspects of Kiting," 58 *Tax Journal* (Fall 2008), pp. 450-69.

Taxman, J.R. 2008. Tax aspects of kiting. *Tax Journal* 58 (Fall): 450-69.

Examples from online source:

Taxman, J.R., "Tax Aspects of Kiting," *Tax Journal Online* (Fall 2008). Retrieved December 20, 2008 at <http://www.taxjournal.com/pubs/fall2004/index.html>.

Taxman, J.R. 2008. Tax aspects of kiting. *Tax Journal Online* (Fall). Retrieved December 20, 2008 at <http://www.taxjournal.com/pubs/fall2004/index.html>.