Business Report Writing Guidelines
(Using APA Referencing)

Learner and Academic Services

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Adapted from the work of Betty Hersberger, Instructor, CALS

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Business reports conform to guidelines that include requirements for content, formatting, and documentation of source material.

These guidelines are an agreed-upon, Learner and Academic Services specific standard for the writing of business reports at an advanced level. The guidelines are based on program accreditation requirements and standards.

Your instructor, technology, discipline, or employer may require a different standard or a modification of this standard.

Please note: As no APA style guide exists for business reports, this document was developed to provide a set of guidelines for a business-style report using a modified APA format. This is not an APA academic-style research paper and some examples differ from standard APA style as outlined on the official manual and on https://libguides.sait.ca/apa
Create a report front cover made of cardstock or laminated paper.
Include a protective cover made of clear plastic, if desired.
Create a title that describes the type of report (e.g., Recommendation) and the topic that the report is about (e.g., Repetitive Strain Injury in the Canadian Workplace). Capitalize the first letter of key words in the title, or use all capital letters for the entire title.
Include the name(s) of the author(s) of the report and, if required, her/his/their position(s), department(s), and company. List the names alphabetically by surname.
Source the information on the reverse side of the front cover when using an illustration. If you create your own illustration for the front cover, source information is not required. Any illustration on the front cover is NOT considered as a figure or a table, does not need to be numbered, and does not need to be included on the References page or on the List of Illustrations.
General Report Guidelines

- Type your report with standard one-inch margins on all sides.
- Use Times New Roman font in size 14 for first level headings and size 12 for all other text.
- Centre first and second level headings and page numbers within your document. Page numbers should be listed within the footer of the document.
- Single-space text within paragraphs and double space text between paragraphs. Do not indent the first line of paragraphs. Left-justify all paragraphs.
- Indent ½ inch on the left side for all lines of a block quote consisting of four or more lines.
- Keep at least two lines of text together on each side of the page break.

General Writing Guidelines

When writing, check for the following:

- Is present tense used when referring to the report?
- Are third-person pronouns used throughout the report?
- Is the tone of the writing professional and objective?
- Is your language free of clichés, slang, and redundancies?
- Is the writing style uniform and consistent among all authors?
- Is your language gender neutral?

Personal Communication Guidelines

Consult your instructor to confirm whether you are required to list interviews, emails, phone calls, and lectures as part of the References page. According to APA guidelines, they are not typically included in the list of references.

Follow the samples on pages 6 and 7 of the thumbnails when citing personal communication within the text of the report. Format should be (name, personal communication, full date) or “Name states … (personal communication, full date) …”

Do you use a numeral or a word?

Use a numeral (6) for:

- Page numbers
- Tables and figures
- Expressions of 11 or more
- Numbers expressed in three or more words
- First of two numbers together (14 three-room apartments)
- Expressions for discount rates, warranty periods, interest rates, and credit terms (5-year warranty)

Use a word (six) for:

- Expressions from zero to ten (seven building sites)
- Numbers that begin a sentence
Front Matter: Transmittal and Title

MEMORANDUM

Date: April 9, 20XX
To: Marcia Williams, COMM Instructor
From: Jane Jones, Seamus O’Hara, and Amir Shadid, Bachelor of Business Administration Students
Subject: SUBMISSION OF RECOMMENDATION REPORT FOR REPETITIVE STRAIN INJURY IN THE CANADIAN WORKPLACE

Introduce the purpose of the memo/letter (to submit the report). State the reader’s original request and/or the reason for the report.
You should express appreciation for the research opportunity, acknowledge help received, refer to a section of special interest, discuss any difficulties you may have overcome, provide an overview of the report, and/or advise of any follow-up needed. Be specific. Paperclip the memo/letter to the front of the report. Finish with an appropriate call to action.

_________________________  ______________________  ______________________
Jane Jones    Seamus O’Hara    Amir Shadid

Sincerely,

Jane Jones, Seamus O’Hara, Amir Shadid
BBA Students
SAIT
Jane.jones@sait.ca

Repetitive Strain Injury in the Canadian Workplace

Prepared for
Chris Newell, Owner

Prepared by
Jane Jones, Seamus O’Hara, Amir Shadid
BBA Students
School of Business
SAIT

Requested by
Bob Loblaw, CPA Advisor
Marcia Williams, COMM Instructor
SAIT

April 9, 20XX

Memo or Letter of Transmittal

- Write a separate and different memo/letter for each person receiving your report, or write the memo/letter to your primary reader and place your secondary readers’ names on a cc line.

- Use a letter for an external reader; use a memo for an internal reader.

- Paperclip the memo/letter to the front of the report.

- Do NOT give your memo/letter a page number.

- Write in first person (we, us, our).

- Compose the introduction and conclusion as separate paragraphs. If possible, keep your memo/letter to one page.

- Use a pen to sign your memo/letter.

Title Page

- Include the exact title that appears on the front cover in bold type.

- Indicate the name of the organization or person(s) the document was prepared for (the person(s) who can act on the recommendations in the document). Include his/her/their position(s), department(s), and company if applicable.

- Include the name of the person(s) the document was prepared by (the author(s) of the document). Include her/his/their position(s), department(s), and company if applicable.

- Provide, if applicable, the name of the person(s) the document was requested by if the name differs from the person the report is written for. Include her/his/their position(s), department(s), and company if applicable.

- List groups of names alphabetically by surname.

- Include the date on which the document was submitted.
Front Matter: Executive Summary

EXECUTIVE SUMMARY

Provide a summarized version of the Introduction of the report.

Explain the essence of each major section of the body.

Provide a summarized version of the Conclusion and, if appropriate, Recommendations of the report.

Ensure that your Executive Summary makes sense on its own.

How do we paginate the front matter?
- Use lower case Roman numerals to paginate the front matter.
- Paper clip the memo/letter to the front of the report. Do not give the front cover or memo/letter of transmittal a page number.
- Consider the title page as page i; however, do not include this numeral on the title page.
- Continue with this series of Roman numerals to the end of the front matter (ii, iii, iv, ...).

How do we paginate the report proper and the references and glossary of the end matter?
- Use Arabic numerals (1, 2, 3, ...) to paginate the report proper and end matter (except the appendices).
- Begin this pagination on the first page of the report proper.
- Continue with this series of Arabic numerals to the end of the report proper and through the References and Glossary in the end matter.

How do we paginate appendices?
- Start new pagination for each appendix.
- Begin each page number with the letter of the appendix:
  A1, A2, A3, ...
  B1, B2, B3, ...
- Do not alter the source pagination if an appendix is secondary material with its own pagination. Paginate only the title page of the appendix.

How do we paginate an appendix that is a digital storage media device?
- Paginate with letters and numbers if the content of a device has been produced by the report authors (C1, C2, C3, ...).
- Do not alter the source pagination if the content of the device is secondary material.
- Identify in the Table of Contents the type of digital storage media device in place of a page number. (See the Table of Contents in the thumbnail report.)
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Table of Contents

- Do not include the front cover, memo/letter, title page, or the Table of Contents in the listing.
- Show all other headings found in the report
- NOTE: “Body” is never used as a heading.
- List first-, second-, and third-level headings in the order that they appear in the report.
- Use exactly the same wording in the Table of Contents as is used in the report.
- Utilize formatting to clearly distinguish between levels of headings. Use all capital letters for first-level headings and use title case for all other headings.
- Include the page numbers that indicate where each heading appears in the report.
- Use leader lines to connect the section headings to the page numbers. Ensure that the page numbers are aligned.

List of Illustrations

- List figures and tables separately. List figures first, then tables. (See the List of Illustrations in the thumbnail report.)
- Show figures and tables in the order in which they appear in the report.
- Include the numbers and titles of the figures and tables. (Do not include source material.)
- Capitalize the first letter of key words in illustration titles (title case).
- Include the page numbers on which the figures or tables appear.
- Create leader lines to connect the titles to the page numbers.
- Indicate the source on the reverse side of your front cover if your cover includes an illustration. Do not include it on your List of Illustrations. (See page 3 of this document.)
Introduction

- Begin by writing your report title as one sentence (e.g., “This report is a recommendation for repetitive strain injury in the Canadian workplace.”).

- State the purpose of your report. Why is this report being written? Who is the target audience (the person(s) who could act on the information found in this report)? What does the report accomplish for the target audience? How will it address the audience’s needs?

- Provide necessary background information specific to this project. What exists? What is the current situation? What does your audience need to know to understand this report?

- State the scope and limitations of your project. What was investigated within the boundaries of your project? What was included and excluded and why? For example, your report may include the design of X but exclude the cost of X because the information about cost was confidential.

- Provide definitions in the Introduction for three or fewer key terms. For more than three key terms, advise the reader within the Introduction to refer to the Glossary. Inform the reader that **bolded** or *italicized* terms (choose one style) are defined in the Glossary.

- Indicate the methods you used to complete your project. Where did you get your data? What data did you get? What did you do with your data? Convince your reader that your data is current, relevant, thorough, and accurate.

- Preview your report by rewriting your Table of Contents (not including the Introduction) as a series of sentences. What does your report cover?

**Note:** Check with your instructor to see whether or not subheadings (Purpose, Background, Scope, Methods, and Preview) are required.
Report Proper: Body

**CAUSES**

One study shows that ... xxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx XXXXXXXXXXXXXXXX (Last, 2014).

xxxxxxxxxxxxxxxxxxxxxxxxx. Xxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx. Xxxxxxxxxxxxxxxxxxxxxx x Figure 1.

Figure 1: Causes of RSIs
Source: Primary

Unsafe Working Conditions

xxxxxxxxxxxxxxxxxxxxx. Xxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx.

xxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx ergonomics xxxxxxxxxxxxxxxxxxxxxxxx. Xxxxxx xxxxxxxxxxxxx xxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx. Figure 2 shows xxxxxxxxxxxx.

Figure 2: Proper Desk Setup

Recently reported in xxxxxxxxxxxxxxxxxxxxxxxx (Surname, 2014). Xxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx as shown in Appendix A.

The body (the bulk of the information for your report) should:

- Consist of several major sections that reflect the preview of your report.
- Be organized into major sections to help your reader make sense of the information.
- Provide relevant data that fulfills the purpose of your report.
- Anticipate and answer any questions that your reader may have. Avoid unnecessary discussion.
- Indicate verifiable evidence that leads your reader logically to your conclusions and recommendations.
- Interpret (explain the significance of) the data you provide.
- Show an understanding of the situation and of the readers’ needs.
- Synthesize information rather than simply summarize one or two sources.
- Include illustrations (figures, photos, tables) that clarify the data and/or supplement the text. An illustration cannot stand alone as a section.
- Ensure that all illustrations are relevant and properly incorporated. (See the box below: How do we incorporate illustrations?)

**How do we incorporate illustrations?**

- Make each illustration professional.
- Give each illustration a title. (Capitalize the first letters of key words.)
- Number figures and tables separately.
- Label the key elements in each illustration when appropriate.
- List, on a separate line, a complete citation for each illustration. Include the word Source.
- State the word “Primary” after “Source:” if you create an illustration to acknowledge it is an original creation. (See page 2 of the thumbnail.)
- Write Source: Adapted from citation, if you modify the illustration in any way (e.g., arrows or labels). (See page 3 of the thumbnail.)
- Refer to and discuss each illustration in the preceding text.
- **Note:** These instructions differ from the APA guidelines for attributing images.
Body continued: Documentation

- Acknowledge sources of information (both paraphrases and quotes) in your report by using a documentation style that includes in-text citations and a list of references.

- Introduce paraphrased material (your own wording of information taken from your research sources). Ensure that your reader knows where the paraphrasing begins and ends. Include an in-text citation that identifies the source of the paraphrase from your reference page. (See (Last) on page 4 of the thumbnail report.)

- Indicate the page, paragraph, or section title within the in-text citation for each reference when citing a particular source section.
  
  - (Last, 2010, p. 15)
  - (Government, 2015, para. 5)
  - (Website, 2015, “Contact Us”)

- Place quoted material (the exact words of your original source) of four lines or fewer in quotation marks; include an in-text citation that identifies the source of the quote from your reference page. (See (Surname) on page 5 of the thumbnail.)

- Indent the left margin ½ inch when using quoted material of more than four lines (block quote), include an in-text citation that identifies the source of the quote from your reference page. Single space longer quotes. Do not use quotation marks around longer quotes. (See (Last) on page 5 of the thumbnail.)

- Provide an ellipsis (three dots) to show omitted parts of a quote and include a space both before and after the ellipsis. (See (Surname) on page 5 of the thumbnail.)

- Use square brackets to show that you have changed or added a word(s) in a quote. (See (Website) on page 5.)

- Ensure that you maintain the meaning of the original text when using ellipses and square brackets.

- Cite illustrations, figures, and tables. Include a complete citation directly below the item which starts with Source.
Body continued: Definitions

- Use a parenthetical definition if you have three or fewer terms that require a definition or if a term is best defined with one or two words. (See “bursitis” on page 6 of the thumbnail report.)

- If you have more than three terms that require a definition, include them in a glossary in the end matter.

- Show glossary terms in your report by using either bold or italicized print (choose one formatting style) to indicate for the reader that the terms can be found in the Glossary. (See “splinting” on page 6 of the thumbnail report.) Bold or italicize the term only the first time it is used.
PREVENTION

Use headings to tell your reader what each major section of the body contains.

Make your headings specific and precise. Do not use vague headings such as ‘Body’ and ‘Discussion.’ Make each heading unique; do not use the same heading more than once.

Avoid repeating the exact same phrase used in the heading in the opening sentence of that section.

Organize the Table of Contents to reflect the order of the headings as they appear in the report.

Ensure that the preview from the Introduction accurately reflects the headings in order and in wording.

Avoid punctuation (periods or colons) at the end of a heading; however, if the heading is a question, end with a question mark.

Use parallel structure for headings of the same level within a section.

Do not have only one lower-level heading under a higher-level heading; have two or more lower-level headings or have none at all. Each heading must be followed by at least one sentence in the section.

What are the rules for making tables?

Place the table title above the table.

Format the column and row headers differently from the data boxes (shading or font choice).

Follow the rules for incorporating illustrations found on page 9 of this document.

Do not divide a table over two pages. If your table is too large to fit on one page, use one of the following options:
- change the orientation to landscape,
- reduce the font size, or
- place the table in an appendix as a fold-out.

Indicate the following if none of the above options apply:
- write ‘continued’ at the point where the table divides, and
- repeat the box headers where the table begins on the following page.
Conclusion

- State the outcome of each section of the report chronologically.
- Indicate the main finding of your report based on these outcomes.
- Ensure that your conclusion satisfactorily addresses the purpose of the report as stated in the introduction.
- Do not introduce new material.
- Ensure conclusions are not opinion-based.
- Provide an introductory sentence when using a list of bulleted points.

Recommendation(s)

- Include a Recommendation section only if the purpose of your report is to make recommendations.
- Ensure that your recommendations follow logically from the data and discussion in the body and from your conclusions.
- Write your recommendations as actions that the reader could take.
- Present, if appropriate, your recommendations as a bulleted list or a numbered list when priority is important (e.g., the top three reasons in order of importance).

CONCLUSION

The research indicated the following:

- Xxxxxxxxxxxxx.
- Xxxxxxxxxxxxxxxxxxx.
- Xxxxxxxxxxxxx.

RECOMMENDATIONS

1. Xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
   Xxxxxxxxxxxxxxxxxxx.
2. Xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
   Xxxxxxxxxxxxxxxxxxx.
3. Xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
   Xxxxxxxxxxxxxxxxxxx.

Xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

10

11
End Matter: References and Glossary

REFERENCES

Author, A. A. (Year of publication). Title of book: Capital letter also for subtitle. Publisher.

Author, A. A., & Author, B. B. (Year, Month day). Title of article. Title of Online Periodical, volume number(issue number if available).

http://www.someaddress.com/full/url/

Author, I. C. (Year). Article title in which only the first word is capitalized. Journal Title Capitalizing All Main Words, volume, page #-page#. doi:10.1037/0288-9012.24.2.255


Author, I. C. (Year). Article title in which only the first word is capitalized. Journal Title Capitalizing All Main Words, volume, page#-page#. doi:10.1037/0288-9012.24.2.255

Additional referencing information can be found at: http://libguides.sait.ca/APA

GLOSSARY

Ergonomics Xxxxxxxxxxxxxx xxxxxxxxxx.

Musculoskeletal Xxxxxxxxxxxxxx. Xxxxxxxxxxxxxxxx.

Phalen’s Test “Xxxxxxxxxxxxxx Xxxxxxxxxxxxxx Xxxxxxxxxxxxxx." tendon (dictionary.com, 2008).

Splinting Xxxxxxxxxxxxxx xxxxxxxxxx x Xxxxxxxxxxxxxx xxxxxxxxxxx x xxxxxxxxxxxxxx. Xxxxxxxxxxxxxxxx.

Tendonitis Xxxxxxxxxxxxxx xxxxxxxxxx x Xxxxxxxxxxxxxx (websters.com, 2009).

References

- Cite all quotes and paraphrased material within your report. FAILURE TO DO SO IS PLAGIARISM.

- Use the documentation style requested by your instructor, discipline, technology, or employer. The thumbnail report reflects APA format.

- List all the sources you cited in your report in alphabetical order by authors’ last names. (See sample p. 12/13)

- Use n.d. if a source does not have a date of publication.

- Consult the materials provided by your instructor for more details regarding referencing.

Glossary

- Include a glossary if you have more than three terms that require a definition.

- List the terms in the Glossary in alphabetical order. Provide sources for definitions that are paraphrased or quoted.

- Place the term flush with the left margin; indent the definition of the term so that all sentences are aligned.

- Use a consistent writing style for each definition.

- Bold or italicize (choose one style) the terms when they appear in the report proper for the first time.

Note: Acronyms are not included in the Glossary. Instead, use the full name the first time it appears in the text followed by the acronym in parentheses.
End Matter: Appendices

Appendices

- Use appendices for material that:
  a. is of interest only to certain readers;
  b. may be too large to fit easily into the report proper (e.g., a fold-out map).

- Give each appendix an identifying letter and a descriptive title.

- Place the letter and title on a page separate from the appendix material (as in Appendix A), or place the letter and title on the same page as the appendix material (as in Appendix B). Pick one style and use it throughout all the appendices.

- Letter the appendices in the order that they are first referred to in the text.

- Make reference in your report to each appendix by letter. (See pages 3 and 5 of the thumbnail report.)

- Label digital storage devices based on their type. If the appendix is contained in a DVD, ensure that the appendix letter and title, the report title, and the report authors' names appear on the DVD. If a flash drive is used, create an appendix title page within the report that contains the letter, title, and phrase "See flash drive device."

Appendix A: REPETITIVE STRAIN STATISTICS

Appendix B: ALBERTA OHS GUIDELINES

How do we orient a landscape illustration?

Rotate a landscape illustration (figure or table) so that the report binding is at the top of the illustration. (See page A2 of the thumbnail report.)

How do we paginate appendices?

- Start new pagination for each appendix.
- Begin each page number with the letter of the appendix. A1, A2, A3, ... B1, B2, B3, ...
- Do not alter the source pagination if an appendix is secondary material with its own pagination. Paginate only the title page of the appendix.

How do we paginate an appendix that is a digital storage media device?

- Do not alter the source pagination if the content of the device is secondary material.
- Identify, in the Table of Contents, the type of digital storage media device in place of a page number. (See Table of Contents in the thumbnail report.)
Report Back Cover

- Choose hard-stock paper or plastic for the back cover of your report.
- Do not include any text or illustrations on the back cover.
- Attach the digital storage device to the inside back cover on a hub or in a pocket, if your report includes such a device.

Binding

- Use a binding method that allows your report to lie flat when it is open.
- Do not use duo-tangs or three-ring binders.

Where can we bind our report?

- SAIT Library
- XDOCS (G112 E.H. Crandell Building)
- Office and stationery supply stores

Label for an appendix on a DVD