

Preface to “A Student’s Guide to Memo Writing”

This entire document is an example of memo writing, both in content and in style/form (although normally there is not a Preface. It is only included here for explanation). Therefore, you are encouraged to pay specific attention to the layout/format of this document, as well as all the information that it contains.

**DEPARTMENT OF ACCOUNTANCY
UNIVERSITY OF ILLINOIS
MEMORANDUM**

TO: ACCY students (need first and last name of recipient(s) if provided)
FROM: Kelly Janssen (write all first and last names here if there are multiple authors)
DATE: September 2, 2016 (**NOTE: no “th,” “st,” “nd,” or “rd” in the date**)
SUBJECT: A Student’s Guide to Memorandum Writing (be specific and concise in here)

INTRODUCTION

In this memorandum, I discuss proper writing for your memo-format assignments. Specifically, I address distinct memo components and styles. I also make recommendations for using visual aids at the end of your document.

MEMO FEATURES

A memo typically has three or four components: introduction, body, recommendations and/or conclusion, and visual aids (if needed). These features help the writer to transition smoothly from one analysis point to the next. They also allow the reader to easily follow the writer’s train of thought and to jump to one specific section/discussion point with little or no difficulty.

Introduction section

Business memo introductions usually start with a purpose statement related to the subject line. Very short memos generally do not require formal introductory and concluding paragraphs. However, most memos assigned in Accountancy classes will be at least one page long. *Therefore, unless an instructor specifies otherwise, memos should include a brief introduction.*

The type of assignment generally dictates the format of your memo’s introductory paragraph. For example, your introduction for a case analysis should include the following information: a sentence stating the purpose of your memo, a list of what you will discuss or analyze, and a preview of the recommendations/ suggestions provided later in the memo. You should not detail your specific recommendations in the introduction; instead, you should indicate that you will provide recommendations to help Manager X or XYZ Company handle a particular concern or resolve a specific

problem. Some assignments may require a mathematical solution or justification for your actions rather than a recommendation. In such cases, in place of the recommendations statement, indicate that you will provide the required computations or justification.

Within your introductory paragraph, it is best to maintain a consistent voice. To lend a less formal, more personal tone, use the personal voice (“In this memorandum, I/we...”). To maintain a more formal tone, use the impersonal voice (“The memorandum will...”). See Exhibit 1 for examples.

The introduction is not the appropriate place to provide an overview of the company in question or the situation. You can create a separate section in the body of the memo specifically to discuss background information or an overview.

Body paragraphs/sections

The body of the memo should follow the method of organization outlined in the introductory paragraph. For example, the body for a case analysis may include a paragraph with background information and one or more paragraphs analyzing the situation or problem. Following the analysis, you should provide one or more paragraphs containing suggestions or recommendations and relate them back to the situation or problem presented in the analysis. Using headers and subheaders will help move your analysis along without wordy or awkward transition phrases/sentences (see Headers/Subheaders section in this memo).

Recommendations and/or conclusion section

For some assignments, you will need to propose actions or makes recommendations based on analysis provided in the body of the paper. For other assignments, you may just need to restate important points and leave your reader with final analysis thoughts. For most of the memos assigned in your courses, you should prepare only a brief conclusion. For case write-ups, you should provide one or two summary sentences that incorporate your recommendation(s) in a future-oriented way. For example, “If XYZ Company implements these recommendations, its net income will rise significantly.” You also should offer the reader your phone number or e-mail so he/she can contact you with questions or request

further assistance. Many times, your recommendation section can serve as your official conclusion section. In those cases, you only need to add your contact information at the end of the document.

Visual Aids

Visual aids can include tables, graphs, exhibits, and appendices. All visual aids should have a professional appearance. Too much text or graphics can clutter your visuals, so provide a balance of information and open space.

In addition, you do not want to place your charts/diagrams embedded in your body text of the memo, unless specifically stated in your assignment that you can do so. Otherwise, you can refer to your visual aid in the written memo, and the actual item should be included at the end of the memo as an attachment/separate document page. See Exhibits A and B for examples.

MEMO STYLES

Standard Memo Format

Memos submitted for communication review are written in 12-point Times New Roman font, with one-inch margins on all sides and double-spaced text to allow for comments. You should indent the first line of your paragraphs to distinguish separation. This document is actually an example of standard memo format. *(NOTE: In the business world, standard memos are single-spaced text and in block paragraphs within indentions, but that format makes it difficult to provide feedback for improvement. Preference for memo guidelines may vary by professor; therefore, check specific course requirements.)* When a memo exceeds one page, it is very helpful to include page numbers for your document.

Direct Quotes/Citations

If direct quotes or ideas and information exclusive to someone else are included in your memo, you need to include appropriate documentation within the memo and citation information.

In-class information: If you receive information in class via lecture, PowerPoint, case write-ups, or textbooks, you do not have to formally cite the information. If you pull lines directly from these areas, however, you do need to use quotation marks to show that these are someone else's words/ideas.

Out-of-class information: If you retrieve information for an assignment through an outside source that your professor did not directly provide (i.e., a 10-K report on a company's web site), you need to cite the information. If you directly quote information, you will need to use quotation marks to give proper credit. You can use the style of your choice (MLA, APA, Chicago, footnotes), but you must use them properly and consistently throughout the document.

If you do not properly cite/quote someone else's written work, it is considered plagiarism. See your course syllabus for the policies, regulations, and discipline procedures for plagiarism.

Headers/subheaders

Each body section needs an appropriate heading that summarizes the section's main topic. Looking at this memo, you can see the headers of INTRODUCTION, MEMO FEATURES, and MEMO STYLES. The subheaders are under each header, but on a smaller scale (simply bolded and underlined instead of capitalized). Using headers and subheaders help the reader to logically follow your transition from topic to topic. They also allow the reader to quickly and easily find one particular section of interest (e.g., if I just want to read about headers and subheaders). The headers and subheaders should be short, approximately 2-5 word phrases; you should not write an entire sentence or use the question from your homework as a header.

CONCLUSION

Your memo needs to be concise and straight forward; you should follow appropriate formatting rules and guidelines unless otherwise instructed. You also should adhere to proper English grammar at all times. If you consider the above information when writing memos for a class assignment or at your place of employment, you will construct a clear, well-written document for your reader.

This student's guide is used exclusively by the College of Business at the University of Illinois, Urbana-Champaign. Updated September 2016. For additional communication-related assistance, visit <http://go.business.illinois.edu/CommunicationHelp> .

Exhibit A: Introduction styles

You have two main choices with your introduction:

1. using “the memorandum” or “I” or “we,” or
2. using present tense verbs or future tense verbs.

You can do any of these four combinations; the key is consistency within the paragraph.

Example 1 (using “the memorandum” as the main subject and future tense verbs):

This memorandum will discuss proper writing specifically for your memo-format assignments. It will address distinct components and styles of a memorandum. It will also provide recommendations for visual aid use at the end of your document.

Example 2 (using “I” as the main subject and present tense verbs):

In this memorandum, I discuss proper writing specifically for your memo-format assignments. I address distinct components and styles of a memorandum. I also make recommendations for using visual aids at the end of your document.

Exhibit B

Fall 20XX Illinois student population

Students (on-campus majors)	42883	42605	41950	41918	41496	40923	41342	40670	39626	38747
On-campus Undergraduates	31901	31932	31253	31209	31174	30688	30935	30453	29288	28575
% Group Undergraduates	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Freshmen	7227	7561	7447	7496	7656	7423	7778	8120	8106	7413
Sophomores	7435	7104	6938	7154	6983	6793	6969	6806	6019	5947
Juniors	7460	7591	7624	7390	7321	7452	7406	7056	6723	6843
Seniors	9113	9054	8682	8654	8809	8685	8414	8110	8082	7991
Nondegree/second bachelor	666	622	562	515	405	335	368	361	358	381