

**Widener University**  
**School of Business Administration**  
**March 21, 2005**

**Guidelines for Written Reports**

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  - 1.2. Penalties

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## **1. Standards for Academic Integrity**

### **DEFINITION OF VIOLATIONS OF THE STANDARDS OF ACADEMIC INTEGRITY <sup>1</sup>**

Violations of the Standards of Academic Integrity constitute academic fraud. Academic fraud consists of any actions that serve to undermine the integrity of the academic process, including but not limited to:

- Unauthorized inspection or duplication of test materials, cheating, attempting to cheat, or assisting others to cheat in a classroom test, take-home examination, or final examination.
- Post-test alteration of examination responses.
- Plagiarism.
- Electronic or computer fraud.

Additionally, each university program may have specific acts particular to a discipline that constitute academic fraud.

### **DEFINITION OF PLAGIARISM**

One of the most common violations of the Standards for Academic integrity is plagiarism. Plagiarism can be intentional or unintentional. However, since each student is responsible for knowing what constitutes plagiarism, unintentional plagiarism is as unacceptable as intentional plagiarism and commission of it will bring the same penalties. In many classes, faculty members will provide their definitions of plagiarism. In classes where a definition is not provided, students are invited to follow the standards articulated in the following statement.

### **STATEMENT ON PLAGIARISM**

**PLAGIARISM** – passing off the work of others as your own – is a serious offense. In the academic world, plagiarism is theft. Information from sources – whether quoted, paraphrased, or summarized – must be given credit through specific in-text citations. All sources used in the preparation of an academic paper must also be listed with full bibliographic details at the end of the paper. It is especially important that paraphrase be both cited and put into your own words. Merely rearranging a sentence or changing a few words is not sufficient.

### **PENALTIES**

The minimum penalty for individuals found to have engaged in academic fraud will be failure in the course. For a second offense, the penalty will be failure in the course and expulsion from the university. For attempting to steal or stealing an examination, students will be failed in the course and expelled from the university.

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<sup>1</sup> Adopted by the Faculty Council on February 24, 1998, upon recommendation of the Academic Affairs Committee. For additional detail, see *Student Handbook*

**2. Sample: Cover Page**

Widener University  
School of Business Administration

Paper Title

In Partial Fulfillment of

Course Number  
Course Title  
Professor's Name

By

Name  
Telephone Number  
E-mail Address

Date

### 3. Sample: Executive Summary

#### EXECUTIVE SUMMARY

The Executive Summary should contain a clear statement of the primary purpose of the study. It should also contain a clear description of how the study was performed, followed by a summary of findings and recommendations. The Executive Summary must be concise and specific and must be limited to one page or less.

Sample copies of Executive Summaries are presented below.

#### SAMPLE 1

The purpose of this study is to determine if the U.S. stock market volatility levels since 1990 have increased and whether they differ from those of various earlier periods since 1928. Volatility is defined using two simple methods: (1) the standard deviation of returns and (2) large single day price changes. Daily closing prices for the S&P 500 Composite Index are used to calculate standard deviations on a monthly basis and for various five-year intervals for the January 1928 through June 2001 period. The results of this study indicate that very recent market volatility (for the January 1998 through June 2001 period) has more in common with that of the 1930s than with other periods of time.

#### SAMPLE 2

Anheuser Busch is the leading producer of beer in the United States with a 50% market share. However, the domestic market is a mature market with beer consumption increasing at an annual rate of 2-3 percent. Further, concerns about alcohol abuse, changing beer tastes, increasing success of imports, and consolidation in the industry have increased the competitive rivalry for market share. With a stated goal of providing superior rates of return for its shareholders and pressures and to be the dominant beer company world wide, Anheuser Busch must increase its presence internationally. Currently only 8 percent of the company's sales are outside of the United States. It is recommended that the company move quickly and aggressively to acquire a major brewer in China, the only growing beer market in the world with a growth rate of 6-7% annually. In five years, the goal for Anheuser Busch should be to increase its international business to a point where it presents 33% of the company's revenue.

## 4. Sample: Table of Contents

### TABLE OF CONTENTS

	Page
EXECUTIVE SUMMARY	i
TABLE OF CONTENTS	ii
 CHAPTER/SECTION	
1	INTRODUCTION
2	NEW TAX LAW'S EFFECT ON EMPLOYEE BENEFITS
	2.1 Retirement Plan Change
	2.2 Executive Retirement Benefits
	2.3 Educational Incentives
3	NEW TAX RATES AND INCREASES IN CONTRIBUTIONS
	3.1 Increased Employee Deferred Amount
	3.2 Defined Contribution Plans
	3.3 Increased Compensation for Qualified Plan
4	TAX INCENTIVE FOR RETIREMENT PLANS
	4.1 Tax Credit for Start-Up Plans
	4.2 IRA Contribution
	4.3 New Promotion of ESOPs
5	SUMMARY AND IMPLICATIONS

## 5. Sample: Layout of Table

Table #

**Title: Mean and Standard Deviation of Daily Closing Stock Price Changes by Five-Year Intervals**

Time Period	Std. Dev.	Mean Return
January 1928 - December 1932	2.131%	-0.041%
January 1933 - December 1937	1.732	0.043
January 1938 - December 1942	1.309	0.004
January 1998 - June 2001	1.306	0.034
January 1928 - December 1932	1.159	0.041
January 1933 - December 1937	0.976	0.043
January 1938 - December 1942	0.919	0.004
January 1998 - June 2001	0.898	0.034
January 1928 - December 1932	0.847	0.041

## 6. Manuscript Guidelines and Format

### MANUSCRIPT GUIDELINES

1. MANUSCRIPTS should be typed, double spaced, on one side of the paper (8-1/2" x 11") with 1-1/2" left margin and 1" margin all around. All pages should be numbered consecutively in the upper right-hand corner. The dimension of figure axes and the body of table must be clearly labeled in English. Select a standard, easily readable font (e.g., Times Roman) and type size of 12 point. Indent the first word of a paragraph one-half inch from the left margin.
2. MATHEMATICAL NOTATION: Type all formulas; make subscripts and superscripts clear and label symbols on first occurrence. Number all formulae consecutively throughout the manuscript as (1), (2), etc. on the right hand side of the page.
3. TABLES: Tables should be numbered consecutively in the text in Arabic numerals. Provide the source of the table and any notes immediately below the table. Long tables should be typed on separate sheets.
4. FOOTNOTES: Footnotes should be numbered consecutively with superscript Arabic numerals throughout the text. Type footnotes at the bottom of each page.
5. REFERENCES: The references should include only the most relevant sources. The author must make sure that there is a strict "one-to-one correspondence" between the names (years) in the text and those on the list.

## 7. Citation Style

### MLA Style

Exhibited below are the styles of most widely used sources in business communication. For additional sources, please consult:

Gibaldi, Joseph. MLA Handbook for Writers of Research Papers. New York: 2003.

### A. Books and Nonperiodicals

#### 7.1.A. A Book by a Single Author

Fukuyama, Francis. Our Posthuman Future: Consequences of the Biotechnology Revolution. New York: Farrar, 2002.

#### 7.2.A. A Book by Two or More Authors

Hutcheon, Linda, and Michael Hutcheon. Bodily Charm: Living Opera. Lincoln: U of Nebraska P, 2000.

#### 7.3.A. A Book by Corporate Author

American Medical Association. The American Medical Association Encyclopedia of Medicine. Ed. Charles B. Clayman. New York: Random, 1989.

#### 7.4.A. An Anonymous Author

Encyclopedia of Virginia. New York: Somerset, 1993.

#### 7.5.A. A Pamphlet

Washington, D.C.. New York: Trip Builder, 2000.

#### 7.6.A. A Government Publication

New York State. Commission on the Adirondacks in the Twenty-First Century. The Adirondack Park in the Twenty-First Century. Albany: State of New York, 1990.

### B. Articles and Other Publications in Periodicals

#### 7.1.B. An Article in a Scholarly Journal

McNeilly, Kevin. "Home Economics." Canadian Literature 166 (2000): 5-16.

#### 7.2.B. An Article in a Newspaper

Change, Kenneth. "The Melting (Freezing) of Antarctica." New York Times 2 Apr. 2002, late ed.: F1+.

**7.3.B. An Article in a Magazine**

Mehta, Pratap Bhanu. "Expoding Myths." New Republic 6 June 1998: 17-19.

**C. Electronic Publications****7.1.C. Access Information and Online Book**

Tolson, Nancy. "Making Books Available: The Role of Early Libraries, Librarians, and Booksellers in the Promotion of African American Children's Literature." African American Review 32 (1998): 9-16. JSTOR. 1 Oct. 2002 <http://www.jstor.org/search>.

**7.2.C. An Entire Internet Site**

CNN.com. 2002. Cable News Network. 15 May 2002  
<http://www.cnn.com/>

**7.3.C. A Personal Homepage**

Lancashire, Ian. Home page. 28 Mar. 2002. 15 May 2002  
<<http://www.chass.utoronto.ca:8080/~ian/>>

**7.4.C. An Article in a Scholarly Journal**

Butler, Darrell L., and Martin Sellborn. "Barriers to Adopting Technology For Teaching and Learning." Educause Quarterly 25.2 (2002): 22-28. Educause. 3 Aug. 2002 <http://www.educause.edu/ir/library/pdf/eqm0223.pdf>.

**7.5.C. An Article in a Newspaper or on Newswire**

Achenbach, Joel. "American's River." Washington Post 5 May 2002. 20 May 2002 <http://www.washingtonpost.com/wp-dyn/articles/A13425-2202May1.html>

**7.6.C. An Article in a Magazine**

Brooks, David. "The Culture of Martyrdom." Atlantic Online June 2002. 24 Sept. 2002 <http://www.theatlantic.com/issues/2002/06/brooks.htm>.

## 8. Manuscript Organization and Style

### 8.1. Sample Introduction Paragraph

Introduction should address issues such as:

- Nature of the problem/issue being studied;
- Why is this problem/issue important?
- How does this study relate to previous work; and
- Organization of the study.
- The major conclusion or recommendation

### SAMPLE

In recent years, the market has witnessed unparalleled wealth creation and loss as the result of technological innovations. IPO announcements inundated the market in the late 1990s. Without any product history or record of cash flows on which to assess value, accountants, securities analysts, and investors struggled to price issues. Current accounting practices are ill equipped to measure the ‘technological innovativeness’ of a firm. Without an adequate adjustment to the current accounting system, the technological-innovation-led market volatility may very well persist. The purpose of this study is i) to determine if volatility levels since 1990 have increased and whether they differ from those of various earlier periods since 1928; and iii) to briefly discuss how financial planners and portfolio managers may have to revise their strategies in light of the new reality. The results of this study indicate that very recent market volatility (for the January 1998 through June 2001 period) has more in common with that of the 1930s than with other periods of time. The remainder of the paper is organized as follows. Section 2 presents the review of market volatility literature. Data and methodology are contained in Section 3, followed by empirical results in Section 4. Concluding remarks, including the relevance of our findings to practitioners, are given in Section 5.

## 8.2. Citation of Sources

Good research depends on quality reference material and it is critical that these sources of information be properly cited. Each student should be aware of the University's policy on Academic Integrity and be familiar with the accepted way to site sources and references. Both of the issues have been discussed earlier.

The following are suggested guidelines for citing material in a paper or a report.

- If a direct quote is taken from a reference, the statement must be embraced by quotation marks and the reference cited by author and date of the reference. Example: "True gene therapy is just emerging from the stage of science fiction with recent advances in stem cell research, animal cloning, transgenic animals, and gene knockouts (Morley, 2002)." Use of direct quotes should be limited.
- When paraphrasing material, no quotation marks are used, but the material is referenced in the same manner. Example: Gene therapy offers the potential for a variety of new therapies for a number of chronic diseases (Morley, 2002). Or, Morley (2002) notes that gene therapy offers the potential for a variety of new therapies for a number of chronic diseases.
- It is important to use specific numbers or data when making a point in a paper, rather than simply noting an increase or a decrease. Example: It has been estimated that GDP in 2005 will grow by 3.5% (Volker, 2004).
- If you cite an idea or conclusion of an author simply cite it using the authors name and date. Example: It has been shown that the stock of corporate spinoffs outperforms the stock of the parent company for the first five years after the spinoff (Norton, 2002).

## 8.3. Expression of Data

- Determine the amount of data needed to communicate effectively, and then decide if those data can be best presented in text, or as a table or graph. A table with two or fewer columns and rows may be more effectively presented in text. Extremely detailed data should be presented in an appendix.
- Data contained in tables must be relevant to the argument and must be referenced in the text. Readers should be told what to look for in tables and discuss only the highlights of tables. No unrelated and unnecessary data or information may be contained in table. Explain all abbreviations and special notation.
- Carry all comparable values to the same number of decimal places. The precision of measurement justifies the number of decimal places. However, it should be between two to three decimal places (e.g., interest rate of 5.25%, or 0.052).

- Never put a lot of data in a paragraph form that could be better expressed in a table or a figure. If the reader must make up his/her own table or graph to better grasp what you intend to say, you are waisting the reader's time.

#### **8.4. Headings, Sub-headings and Bullet Points**

Authors need to help the reader by guiding them through the material. There are a number of ways to assist the reader:

- Using short paragraphs. Long paragraphs make it difficult to track the material.
- Use Headings and Sub-headings. This breaks up the material alerts the reader to what is coming. A series of headings helps the reader to see better how you are approaching the topic and to see the overall plan of your paper.
- The use of “bullets” can help the reader. For example: In a report on the “Competition Within the United States Parcel Delivery Market” (Robinson, 2003), three major points were made:
  - In parcel sector (includes packages weighting 2 to 70 lbs, we collected 69% of revenue, 80% of which came from ground transportation.
  - In overnight category, FedEx took in 58% of overnight letter receipts and 59% of all revenue from packages under 2 lbs.
  - The US parcel industry is composed of five large competitors all capable of offering nationwide service and include Airborne, DHL, FedEx, Unites States Postal Service and UPS.
- There are times in a paper or report when it is necessary to recap and summarize for the reader was has been covered and how this material is linked to the remainder of the paper.

#### **8.5. Other**

- Use words judiciously. Excess words dilute the point being made.

## **9. Conclusion**

In recent years a greater emphasis has been placed on the development of student's writing and presentation skills. Writing enrichment courses and assessment of writing proficiency have been implemented. This guideline is offered as part of this continuing effort to enhance out student's communications skills by suggesting ways that students can improve the way they present material both in writing and orally.