

Student's Guide to Memorandum Writing

Preference for memo guidelines may vary by professor; therefore, check specific course requirements.

Standard Memo Format:

Standard memos are written in 12-point Times New Roman font, with single-spaced text and one-inch margins on all sides. (NOTE: *Memos submitted for Communications review should be double-spaced to allow for comments. Also, for grading purposes, you may indent the first line of your paragraphs to distinguish between paragraphs. Otherwise, the traditional block format required for memos does not require indentation.*) See page three for an example of standard memo format.

For shorter memos (1 page):

Headers, including introduction and conclusion, are not included. Body of memo should be in paragraph form.

For longer memos:

When a memo exceeds one page, all subsequent pages should begin with a header in the top left corner:

Recipient's name

Date

Page number

Each body section needs an appropriate heading that summarizes the section's main topic. If direct quotes or ideas and information exclusive to someone else are included in your memo, appropriate documentation within the memo and a works cited page are required.

Memo components:

Introduction— Business memo introductions usually start with a purpose statement related to the subject line. Depending on their purpose, memos can range from a few lines to four or five pages. 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 and conclusion.*

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 statement of purpose, a list of actions you will take to accomplish your task, and a preview of the recommendations/suggestions you will provide 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 some particular concern or resolve some 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 memo, I/we..."). To maintain a more formal tone, use the impersonal voice ("The memo will..."). For most memos assigned in class, the personal, less formal

tone is appropriate. If you use the personal voice, you will also find it easier to avoid passive voice because you/your group will serve as the agent so often omitted in passive sentences.

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—The body of the memo should follow the method of organization outlined in the introductory paragraph. The main points in the body should flow logically from one another and should include appropriate transitions and topic sentences. For example, the body of a memo for a case analysis should include 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.

Recommendations (if needed)—Proposes actions or makes recommendations based on analysis provided in the body of the paper.

Conclusion—Restates important points or finds and reiterate why recommended course of action is best. For most of the memos assigned in your courses, you should only prepare 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. Example: “If XYZ Company implements my recommendations, its ...problems should...” You also should offer the reader your phone number or e-mail so he/she can contact you with questions or request further assistance.

Conclusions for longer documents should provide some combination of summary, action recommendation, and contact information. Longer conclusions should sum up the memo’s main points and explicitly state the reader's next step. As mentioned above, you also should offer the reader your contact information.

Visual Aids

Visual aids can include tables, graphs, exhibits, appendices. All visual aids should have a professional appearance; using a high-quality printer for final drafts is highly recommended. Too much text or graphics can clutter your visuals, so be sure to provide a balance of information and open space.

You can refer to your visual aid in the written memo; the actual item should be included at the end of the memo as an attachment.

GENERAL FORMAT TO FOLLOW FOR CLASS MEMOS:

**DEPARTMENT OF ACCOUNTANCY
UNIVERSITY OF ILLINOIS
MEMORANDUM**

TO: Reader's name(s)
FROM: Your name(s), with handwritten initials above name to indicate approval
DATE: Date
SUBJECT: Subject of Memo, 3-6 words

INTRODUCTION (if needed; with or without heading, depending on length of memo)

One paragraph here.

HEADER FOR FIRST MAIN POINT

One or more paragraphs here.

HEADER FOR *n*TH MAIN POINT

One or more paragraphs here.

RECOMMENDATIONS (if appropriate)

One or more paragraphs here. Sometimes this section can be combined with the conclusion.

CONCLUSION

One paragraph here if needed; this should highlight more than just the procedures you used in the memo. Otherwise, it can be combined with the recommendation section. This should include your contact information.

(Note: headers can be either bold and capitalized, or underlined, but typically not both. For example: Introduction or **INTRODUCTION**)

This student's guide is used exclusively by the Project Discovery Accountancy Communications Team at the University of Illinois, Urbana-Champaign. Contact: Kelly Lewis, Associate Director of Communications, Department of Accountancy, kewis38@illinois.edu. Created October 21, 2010.