Punctuation Use in Business Writing (based on American English) (FA16)

PUNCTUATION MARK	WHEN TO USE IT	EXAMPLE(S)
Capital letter	Names of people, places, titles, etc.	Professor Chandler
	Abbreviations	GAAP; Prof. Chandler; U.S. ; UIUC (always check proper abbreviation)
	Beginning of a sentence	The manager saw the report.
Period	End of a sentence	The risk was minimal.
Comma	Between words in a list (with Oxford/serial comma)	She thanked her auditors, her parents, and Oprah Winfrey.
	Before or after extra information	When used correctly, commas can help improve your writing and your reader's ability to understand your thoughts.
	Around additional, important information within a sentence	George, who taught accounting for 30 years, delivered the keynote presentation. **NOTE:** no commas are needed if the information is necessary. Ex: The book that John borrowed is back on your bookshelf.
Question mark	End of sentence that is a question	How did you calculate the total sales loss?
Exclamation mark	End of sentence to express strong feeling *(Not common in business writing)*	I won $400,000!
Apostrophe	To show ownership	The company's auditor (singular subject) The students' interests (plural subject) Starbucks's ***or*** Starbucks' customers (singular subject and the word ends in "s"; consistency is key) **NOTE:** his/hers/its ***do not use*** an apostrophe **ALSO NOTE:** ***do not use*** an apostrophe if you are making a word plural
	To combine two words (a contraction) *(Not appropriate for business writing)*	The company shouldn't accept the offer. *(More appropriate: The company should not accept the offer.)*
Hyphen	To combine two words; does it come before a noun? Is it serving as one adjective for one noun?	Well-done steak; three-year supply; part-time work; double-spaced document
Colon	Before a list of points	I have three favorite hobbies: reading, writing, and auditing.
	To show emphasis	After reading the brief, we came to our conclusion: the potential benefits outweigh the initial costs.
Semicolon	To join two closely linked sentences	Students study to fulfill personal goals; each individual's goal may be different.
	To separate lists of phrases, particularly if commas appear in those lists	I ate lunch today with Carol, the department chairperson; Liz, our computer technician; and Kevin, a finance professor.

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Quotation marks ***Always need two: "…"***	To refer to a specific phrase.	At the company, we refer to this method as the "hands-on approach."
	To cite specific information from a person or outside source.	The professor asked, "Where is Jessica?"
Brackets ***Always need two: […]***	To add information to quoted material.	"I graduated from the University of Illinois [in Urbana-Champaign] with a master's degree in accountancy."
Parentheses ***Always need two: (…)***	To add information that is not necessary to a sentence/statement; this information could clarify or contrast.	I was very happy yesterday to see a new (albeit long) movie based on my favorite book. Costs have increased 17% over the past five years (see Appendix C).
Dash(es) ***Need two if in the middle of a sentence***	To make a bold (sometimes unexpected) statement in a sentence; dashes are meant to highlight specific information.	Then, George—the quiet, conservative accountant who always followed every rule—embezzled millions of dollars and ran away to Italy.

Quotation marks and punctuation

PUNCTUATION MARK	INSIDE OR OUTSIDE THE QUOTATION MARK	EXAMPLE(S)
Period	Always inside	She said, "You owe me money."
Comma	Always inside	"The risks are too high," said the manager.
Question mark	Inside if it is a part of the quote	She asked, "Did you read the accounting book I gave you?"
	Outside if it is a part of the sentence and not the quote	Did she ask you if you read "Writing for Accountants"?
Exclamation mark	Inside if it is a part of the quote	The professor shouted, "Don't open that door!"
	Outside if it is a part of the sentence and not the quote	I am amazed he didn't lose more money on "Wheel of Fortune"!
Semicolon	Always outside	I read "Accounting for Dummies"; it was very helpful!
Colon	Always outside	I learned two lessons from the "real world": work hard but enjoy life.
Footnote annotation	Always outside; after the sentence's end punctuation	The company president said, "I have an open door policy for all of my employees. Anyone can meet with me if I am free." [1]

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