

THE
INSTITUTE OF
CHARTERED
ACCOUNTANTS
OF SCOTLAND



Research Reports Guidance Notes for Authors



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1. Introduction

These guidance notes are intended to assist authors drafting an ICAS research report or occasional paper. ICAS places a great emphasis on widely distributing the findings of its published research to members of the profession, the business community, policy makers, regulators and other interested parties. To maximise interest and publicity for your findings it is vital that reports are readable and understandable by a non academic audience.

2. Structure of the report

The report submitted for review should contain the following:

- Title page
- Contents page
- Acknowledgements
- Summary
- Background
- Research approach
- Research findings
- Recommendations and policy implications
- References
- Appendices

Title page

An interesting and catchy title makes the report more appealing to readers - the title of the report may therefore be different from the title of the research project.

Contents page

The contents page should list all section headings and main sub-headings (level 1) with page numbers. Level 2 and 3 sub-headings should not appear. A list of appendices should also be included. Lists of tables, figures or illustrations are not included in ICAS reports

Acknowledgements

A brief paragraph of acknowledgements should be included. This should include an acknowledgment to SATER, the charity which provides research funding, for example:

Finally, the Research Committee and the researchers are grateful for the financial support of the Trustees of the Scottish Accountancy Trust for Education and Research; without this support, the research would not have been possible.

Summary

This should be written as a stand-alone article of 500-1,000 words, suitable for separate distribution. We encourage researchers to express opinions and personal views but these should be internally consistent with the research findings. The summary is likely to include the following elements:

- An introduction that outlines the background to the project and why the reader should be interested in the research;
- A statement of the research aims and objectives, along with the research approach;
- The key findings that emerge from the research;
- The practical and policy implications of the research.

Background

The research problem that is addressed should be specified. A description of the motivation for the research, or why the reader should be interested in your research, should also be presented within this section. Relevant contextual information should be included, which might include information concerning:

- The market or sector being researched;
- Prevailing practice in the area, along with an appraisal of its effectiveness;
- The legal and regulatory background;
- The careful selection of literature when it is relevant to the research problem.

Research approach

This section should provide an explanation of how the research was conducted, presented in a manner that can be understood by a wide range of potential readers.

Research findings

This section needs to summarise the main findings from the research. The careful use of tables and figures is encouraged where it adds clarity to the research report.

Recommendations and policy implications

This section draws out the implications that arise from the findings. Researchers may wish to identify directions for future research and also outline the limitations of the research.

In particular, authors are encouraged to identify the policy implications that arise from the research. Examples might include: how extant practice in the area might be improved; the desirability of changes to legislation, regulation or standards; how communication and transparency might be improved; and any ethical implications which arise.

References

Only references cited in the report should be listed. Examples of the ICAS style of referencing are provided on page 4.

Appendices

Appendices may be used to aid understanding of the text. ICAS reports do not include a copy of a survey questionnaire, interview questions or content analysis templates in the appendices. These should be available on request from the authors.

About the authors

A paragraph should be included about each author for inclusion in the published report.

Length of report

To encourage readability, reports should not exceed 10,000 words.

3. Style and general content matters

General

Text should be written as clearly as possible, using short sentences and paragraphs and avoiding jargon. Reports should be in third person and avoid the use of 'you', 'I' or 'we'. The present tense should be used in the report. Brackets should be avoided in the text, as should the use of etc., ie. or eg.

Tables, graphs, figures and statistics

When reporting results, user-friendly tables, graphs or figures should be used to increase clarity, and all should be referred to in the text. It should be remembered that non-academics often need help in interpreting information relating to statistical terminology, such as standard deviations and p-values. Table notes should be provided where necessary to aid understanding. Sources should be clearly stated.

Any tables, graphs or figures to be included in the report should be set up for an A5 report taking account of 2.2 cm margins. They should be numbered consecutively and include a descriptive title.

Quotes

Where appropriate, selected interview quotes should be included to enliven and illustrate the text. Any extracts from reports or quotes from interviewees of more than one line should be indented on both sides and in italics, without quotation marks. Shorter quotations remain in the text, with no italics and single quotation marks.

It is the responsibility of the author(s) to secure permissions to reproduce any copyrighted work in their text.

Referencing

When referencing the work of authors, the text should include the author's name and year of publication. Page numbers should also be provided for all direct quotations from published material. For example:

Mayhew and Pike (2004, p. 799) describe the problem as 'a lack of clarity about for whom the audit firm truly works'.

or

...the intention then is not to generate empirically generalisable statistical outcomes, but rather to generate the beginnings of holistic understandings of the area under investigation. (Parker et al., 1998, p. 375)

Where there are three or more authors, the name of the first author only is given in the text, followed by "et al." - see above example.

If reference is made to more than one publication, the reference in the text should be in date order (oldest first), then alphabetically. For example:

Audit firms have been increasingly criticised for focusing on pleasing client management to the detriment of investors (Abdel-khalik, 2002; Benston and Hartgraves, 2002; Levitt, 2002; Staubus, 2005).

References to journals should be in the following format:

Author surname, initials (year published), 'Title of article', *Title of journal*, Volume number (issue number) of journal, pp x-y.

References to books should be in the following format:

Author surname, initials (year published), *Title of book*, publisher, publisher location.

Electronic references should be in the following format:

Author name, 'Title of article', Title of work, <address of electronic source>, accessed day/month/year.

Authors are encouraged to look at prior reports for additional examples.

Bullet points

Bullet points help to make a report readable and are to be encouraged. There should be consistency of use within the report and semi-colons should be used between each point.

Numbers within text

Generally numbers one to ten should be written in words, numbers from 11 upwards should be presented numerically. If the number starts a sentence, write the number in words.

Footnotes/endnotes

Footnotes/endnotes are discouraged. Please try to incorporate everything into the text. If it does not add value to the main body of the text, the information should be omitted. Footnotes are not used for references.

Abbreviations

Any abbreviation should be included in full at its first occurrence. Too many abbreviations may make the report difficult to read. If considered necessary, a list of abbreviations may be included in the report before the summary.

4. Submission of the report

ICAS places great emphasis on adherence to agreed schedules and reports should be submitted on time. The report submitted for review must be complete in terms of academic content and must comply fully with the requirements set out in this document.

- A word copy of the report should be submitted by email to research@icas.org.uk.
- A marked up version of the report should be submitted by post to indicate that the references and any cross-references have been checked for completeness and accuracy.

It is the responsibility of the author(s) to undertake all copy editing and proof reading to the point of final typesetting. This will require detailed scrutiny by the author(s) to ensure that: grammar and punctuation are correct; the meaning is clear; there are no typographical errors, omissions or repetitions; and terminology is used consistently throughout the report. This is particularly important where sections have been drafted by different authors.

5. Review and publication process

The Research Centre will initially review the draft report and if amendments are required at this stage, the report will be returned to the author(s). Alternatively, the report will be sent to a practitioner and an academic reviewer for comments.

Reviewers' comments are sent to the author(s) for the report to be revised and resubmitted.

Once the reviewers approve publication of the report, the report is typeset in ICAS house-style and sent to the ICAS Research Committee for approval to publish. The author(s) are also asked to carefully check the report at this stage and provide approval to publish.

Publication is dependent upon reviewer and ICAS Research Committee members' comments.

Prior to publication, we will consider, in association with the authors, a range of other outputs to ensure the maximum impact for each project. This may include an article for distribution by ICAS, a press release or a discussion event.

6. Contact us

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