

Internal Audit Foundation Guide for Writers

Contents

Introduction	4
Types of Deliverables	4
Educational Products	4
Books.....	4
Handbooks	4
Research Reports	4
Order of Sections	5
Title Page.....	5
Copyright Page	5
Dedication	5
Contents (use “Contents” rather than “Table of Contents”).....	5
List of Illustrations.....	5
List of Tables	5
Executive Summary.....	5
Elements for an Educational Product	5
Elements for a Research Report	6
Executive Summary.....	6
Foreword.....	6
Preface	7
Acknowledgments.....	7
About the Author	7
Introduction	7
Appendices (if applicable).....	7
Notes (if applicable)	7
Glossary (if applicable).....	7
Bibliography or Reference List (if applicable)	7
Index (if applicable).....	7
Additional Information for Research Reports.....	7
Introduction (approximately 1–2 pages)	7

Literature Review (approximately 1–2 pages)	7
Methodology (approximately 1 page)	8
Results (approximately 8+ pages)	8
Conclusions and Implications (approximately 2 pages).....	8
Appendix A: Demographic Information (approximately 2–3 pages)	8
Appendix B: Survey Questions (approximately 5–7 pages)	8
Permission to Quote from Interviews.....	8
Appendix C: Supporting Data	9
Exhibits in Research Reports	9
How to Make Exhibits Most Effective	9
Information to Include in All Tables and Figures	9
In General.....	9
Writing Tips	10
Active Voice and First Person.....	10
Eliminating Bias and Sexism	10
The Generic “Man” and Other Biased Terms	10
The Generic “He” and “His”	10
Sexism in Illustrations, Examples, and Problems	10
Style Conventions	11
Industry Terminology.....	11
Internal Audit vs. Internal Auditing.....	11
Internal Audit Activity vs. Internal Audit Function	11
Basic Formatting	12
Heads and Subheads.....	12
Bullets and Numbering	12
Tables and Figures	12
Numbering Tables and Figures	12
Tables	12
Preparing Tables	12
Style for Notes, Bibliographies, and References.....	13
Copyrights and Permissions	16
What Is a Copyright?.....	16
Permission Requirements.....	16
Material That Requires Permission.....	16
Material That Does Not Require Permission	17

Who is Responsible for Obtaining Permissions?..... 17
When Should You Apply?..... 18
To Whom Should You Apply?..... 18
What to Do With Permissions Granted..... 18
How Should You Give Credit? 18
Permissions Checklist..... 19
Sample Permission Request Form 20

Introduction

This guide offers style and format requirements necessary for authors of research and educational products of the Internal Audit Foundation. No matter how knowledgeable you are about your topic or how experienced in your industry, success as a writer depends on how well you are able to communicate that knowledge and experience.

These guidelines primarily apply to materials prepared for print. The project manager assigned to your product will provide you with appropriate information related to your particular product.

Authors and researchers should submit their manuscripts in their rawest form. Elaborate formatting is not necessary.

Types of Deliverables

Educational Products

Books

Educational products take various forms, including books, PDFs, and ePubs/mobi, available from the Foundation Bookstore. As new types of products become available, our project managers will work with you to determine the best medium for your project. Long and short, our products cover a variety of topics that provide internal audit practitioners with current information and guidance, and serve as material for college classes.

Handbooks

Handbooks are designed to serve as tools of the trade for busy auditors who need answers, guidance, and information about today's auditing activity and processes. Handbooks offer practical advice for addressing unusual areas in the business or control environment, important risk factors, common audit objectives, and reporting. The handbooks include helpful checklists, professional references, website addresses, available software applications, and other products/services currently available on the subject.

Research Reports

The Foundation maintains a strong belief in research and publishing reports that aid the practitioner as well as the profession. The Foundation is the primary way The IIA determines the trends that shape our future through reports published online and from Bookstore, results of comprehensive and in-depth research by industry experts, and valuable reports on trends, best practices, and the issues of the day.

Order of Sections

Title Page

The title page includes the title of the book plus any subtitle, the author's name, and any professional credentials.

Copyright Page

The copyright page contains the copyright notice and ISBN.

Dedication

The dedication, if there is one, should be simple and brief.

Contents (use “Contents” rather than “Table of Contents”)

Two forms are acceptable:

- A simple list of sections (if applicable) and chapter titles.
- A list of sections (if applicable) and chapter titles along with important chapter headings. One level of headings is usually sufficient, but a second and, very rarely, a third may be included.

List of Illustrations

List of Tables

Executive Summary

An executive summary is an overview of the work. The purpose of an executive summary is to summarize the key points of a document for its readers, saving them time and preparing them for the upcoming content. Think of an executive summary as an advance organizer for the reader. It must be clear and concise—1–2 pages in length. Authors should write a first draft of the executive summary when they begin writing the final report, but when the report is complete, they should revise the executive summary so that it matches the final product.

Elements for an Educational Product

The executive summary should:

1. Clearly state the problem or opportunity that led to the project.
2. Briefly explain major results/conclusions and/or any recommendations.

Elements for a Research Report

The executive summary should include (in the preferred order):

1. The problem under investigation or the need for the research (1 paragraph). For example, “Audit committee charters often do not define internal audit reporting lines and methods for CAE reviews, which can negatively impact internal audit independence.”
2. The purpose of the research (1–3 sentences). For example, “This research will provide CAEs with examples of best practices for what to include in audit committee charters about internal audit reporting lines and CAE reviews.”
3. The essential features of the methodology (1–3 sentences). For example, “A content analysis of the audit committee charters for all Fortune 500 companies will be conducted. Charters that mention internal audit will be analyzed to identify common features and best practices.”
 - If a survey is being conducted, the pertinent characteristics of the participants should be described, such as demographic information, industry, internal audit function characteristics, job titles, etc.
4. The basic or most important findings (multiple bullet points). For example:
 - 77% of Fortune 500 audit committee charters did not mention internal audit.
 - 15% of the charters described internal audit reporting lines.
 - 5% of the charters defined how CAE performance is evaluated.
 - The content analysis resulted in a list of 10 best practices for including internal audit in audit committee charters.
5. The conclusions and the implications or applications (1 paragraph). Explain how the research can benefit the readers. For example: “The content analysis showed that audit committee charters among Fortune 500 companies often lack essential information regarding internal auditing. However, the analysis also identified well-developed statements regarding internal audit in some charters. CAEs can use information from this report to propose updates to audit committee charters that can help strengthen and define the position of internal audit in the organization, and promote internal audit independence and effectiveness.”

Adapted from *The Publication Manual of the American Psychological Association*, 6th edition, 26.

Executive Summary

An executive summary is an overview. The purpose of an executive summary is to summarize the key points of a document for its readers, saving them time and preparing them for the upcoming content. Think of the executive summary as an advance organizer for the reader. Above all else, an executive summary must be clear and concise.

Foreword

The foreword, if included, is written by someone other than the author and serves to recommend the book to its readers. Ideally, it’s written by an expert on the subject who says that the author did a good job writing about that subject. It should be brief and meaningful. The foreword is not a substitute for the preface.

Preface

The preface is usually written by the author and is your first opportunity to communicate directly with potential readers and adopters of your book. It often gives an overview of how the book came to be written, its intended purpose, and to what extent it covers the topic.

Acknowledgments

Acknowledgments are often included in the last paragraph of the preface. If there are a number of them, however, they should be presented in a separate acknowledgments page.

About the Author

This section is written in the third person. It includes information about your academic background, teaching experience, professional activities, interests, and achievements. It usually mentions other books you have written and publications to which you have contributed.

Introduction

The introduction is also written by the author. It's an essay that sets up the full topic of a book, states what the author's point of view is, and may indicate what the reader's point of view should be.

Appendices (if applicable)

Notes (if applicable)

Glossary (if applicable)

Bibliography or Reference List (if applicable)

Index (if applicable)

Additional Information for Research Reports

Introduction (approximately 1–2 pages)

Describe the need for the research (2–3 paragraphs identifying the problems for internal auditors that the research will address.) Articulate 4–5 research objectives, which will serve as chapter topics. Describe how the research can benefit practitioners (2–3 paragraphs) and how they can use the knowledge from this report to be better internal auditors.

Literature Review (approximately 1–2 pages)

Provide a literature review and bibliography of closely related studies about your subject matter. Reference any applicable *International Standards for the Professional Practice of Internal Auditing* or any other professional guidance or standards as necessary.

Methodology (approximately 1 page)

This section should describe survey methodology and population, helping readers understand what you did and why you did it that way. Give a very high-level overview of the respondent demographics in the text and put the details in appendix A.

Results (approximately 8+ pages)

Use a logical organization for presenting research results. You can organize by key findings, topic, or research question. Only present data that directly supports a research objective. The goal for the report is to give results that are interesting and closely aligned to the objectives, not necessarily to report all the survey results. Each section should start with a high-level overview of the key message for that section. The results chapter should end with a summary review of the key points. Use graphics to emphasize key findings. Less important findings can be described in a table or in text only. Each chapter should have no more than 3–5 exhibits. Just give the most significant and interesting findings; not all of the data from the survey needs to be included. For some of your graphics, you may want to put tables with more detailed supporting information in an appendix for the reader to reference if desired (appendix C, “Supporting Data”).

Conclusions and Implications (approximately 2 pages)

This is where you should draw together the central findings of the report. Summarize the key findings for each research objective and describe applications for the practitioners. In other words, how can practitioners use the knowledge from this report to be better internal auditors? This chapter should be robust—this is the most important information!

Appendix A: Demographic Information (approximately 2–3 pages)

This is where you can list details about the demographic information about respondents. No pie charts or bar graphs for demographics unless the particular item is extremely important.

Appendix B: Survey Questions (approximately 5–7 pages)

Permission to Quote from Interviews

After your edit is done and the tables and figures have been changed to a generic format, plan to send the text back to the interviewees so that they can confirm that it accurately represents what they intended to communicate. Send each contributor their own chapters and the conclusion (if the conclusion includes them). Paste the text into an email rather than sending it as an attachment. This will allow for a clear connection between their email response and the granting of permission.

In the email to the contributors, please ask them to confirm that they agree with the following statements:

- I have reviewed the text and figures in the email.
- I agree that the text accurately reflects the information I provided.
- I give permission to use the figures and tables that I provided (with font changes needed to have consistency in the finished publication. No company logos will be used.).

- This permission is granted for usage in the publication titled [[INSERT TITLE]], by [[INSERT AUTHOR]], published by the Foundation, Lake Mary, FL, and any other derivative products based on this publication.

Please send these emails to the project manager, who will keep track to make sure we have all of them for our permanent records.

Appendix C: Supporting Data

Exhibits in Research Reports

Tables and figures should all be called *exhibits*. This simplifies the numbering issues. Exhibits should be double numbered with Arabic numerals sequentially. Restart the numbering with each new chapter. This reduces the amount of renumbering you have to do when you add or delete exhibits. Example:

Exhibit 1.1
Exhibit 1.2
Exhibit 2.1
Exhibit 2.2

How to Make Exhibits Most Effective

- Follow the American Psychological Association (APA) style for tables and figures.
- Each table and figure should be referenced in the text by number.
- Use graphics for the most important data: the more important the result, the more prominent the figure.
- Use tables for less important data.
- For each figure, be careful to choose the type of figure that communicates the data most effectively (e.g., pie charts, bar graphs, etc.). Don't make the reader work too hard to understand the point.
- The explanation should not be a repetition of the data that the reader can already see in the table or figure. The explanation should give perspective and meaning to the information.

Information to Include in All Tables and Figures

- Give the information source for each table or figure below the table or figure. The source information and explanations needed to understand any table or figure should be self-contained in the table or figure.
- For graphics about survey results, put the question numbers and the exact wording of the entire question at the top or bottom of each exhibit.
- In general, give n and tests of reliability below tables.

In General

Keep an objective tone throughout the report. You should not give the impression that there are “right” or “wrong” perspectives; there are just differences. Have transitions between ideas within a chapter—and from one chapter to the next. If you quote someone, explain at that point in the text his or her credentials for commenting on the topic.

Writing Tips

Write in plain English and avoid jargon, clichés, and regional elements. Write only what is necessary. In other words, more is not always better. If something can be stated in fewer words, do so. When writing a chapter or section, ask yourself why that section exists. What is the point of the chapter? Include background information; let readers know what is ahead; and add details, depth, and richness to the work.

Active Voice and First Person

The Foundation’s editorial staff recommends using the active voice to describe what you, or you and your co-authors, did whenever possible. Active sentences tend to be shorter and clearer, and more dynamic and colorful. The exception is in technical writing, where things sometimes simply “are” or “were.” Writing should be clean, complete, correct, concise, and compelling.

Eliminating Bias and Sexism

It is essential that every author be sensitive to bias in language and strive to eliminate it in his or her book. This includes the unequal treatment of men and women, bias against ethnic, cultural, national, religious, or minority group, and the stereotyping of segments of our society such as the physically impaired or the elderly. Avoid language that might be interpreted as denigrating.

The Generic “Man” and Other Biased Terms

It is best to avoid the so-called generic “man.” This should not create a problem, as there are a number of alternative expressions. Among them are:

- Human beings
- Humanity
- Human race
- People

The Generic “He” and “His”

Many authors have great difficulty avoiding the use of the generic pronouns “he” and “his.” One of the best solutions for this type of problem is to recast the offending sentence in the plural:

Biased

- Almost everyone likes his bacon crisp.

Unbiased

- Most people like their bacon crisp.

Sexism in Illustrations, Examples, and Problems

Sexism can also creep into illustrations, examples, and problems, often without the author being aware of it. To preclude this type of sexism, please follow these guidelines:

- Make sure that women and men are portrayed with equal frequency in illustrations, examples, and problems.
- Avoid stereotypical characterizations.
- Show both sexes in a variety of roles and situations, again avoiding stereotypes.

Style Conventions

- Always use an initial cap “T” for The Institute but lowercase “t” for the Internal Audit Foundation. Also The IIA and the Foundation.
- The term “organization” is preferred to the term “company.”
- Audit “customer” or “client” is preferred to the term “auditee.”
- “Chief audit executive” is preferred to the term “audit director.”
- Spell out “percent” within text. Use % in charts and graphs. There should be no space between the symbol and the number.
- Use only one space between sentences.
- Use smart quotes throughout.
- No spaces before or after em dashes.

Industry Terminology

Internal Audit vs. Internal Auditing

“Internal audit” is used to refer to the function or department in an organization, instead of “internal auditing.” Use “internal auditing,” however, when referring to the overall profession or discipline.

Examples:

- Mary worked with internal audit to identify her department’s control weaknesses.
- We need to confer with internal audit.
- I work in internal audit.
- The practice of internal auditing...
- The challenges associated with internal auditing...
- The definition of internal auditing...

Use “internal audit” as a modifier (e.g., the internal audit department). Avoid using “IA” as an abbreviation for internal audit/internal auditing; the exception is within exhibits where space may be limited.

Internal Audit Activity vs. Internal Audit Function

When referring to a generic department, use “internal audit activity.” Also, when referring to a survey instrument, use internal audit activity.

Basic Formatting

Heads and Subheads

Heads and subheads are useful for organizing and classifying information by subject. Indicate corresponding levels of importance when applicable. When creating heads and subheads, choose words that are an accurate description of the section to follow. One to five words should be sufficient. Include an introductory paragraph under each subhead; don't start sections with bold lead-ins (or subheads).

Generally, the Foundation uses three levels of heads and subheads.

- A-level – 14 pt. bold upper/lowercase
- B-level – 12 pt. bold upper/lowercase
- C-level – 11 pt. bold italic upper/lowercase

Bullets and Numbering

Avoid using the words “the following” before a bulleted or numbered list. When used at the end of a section, don't end with bullet points or numbers; add two or three concluding sentences.

Tables and Figures

Numbering Tables and Figures

The Foundation encourages the use of exhibits as appropriate. They should be double numbered with Arabic numerals sequentially by chapter (exhibit 1.1, exhibit 1.2, and so on). Each exhibit should be referenced in the text by number. Place the actual exhibits at the end of your manuscript or in a separate file, but indicate the position of each in the text as follows:

Insert exhibit 1.1 approximately here

Insert exhibit 2.1 approximately here

Tables

Tables are a convenient way to convey information, but they are most effective when they are not overused. Furthermore, tables add to a book's length, and they cost considerably more than text to typeset and correct; hence, they should be used to present essential data, not the type of supporting data commonly found in research papers.

Preparing Tables

When preparing your tables, please follow these guidelines:

- The information in tables is most effectively conveyed if the tables have no more columns than can comfortably and attractively fit across a page. Therefore, if a table is overly large, try to break it up into two or more smaller tables to make it more manageable and easier to read.
- Be as clear and concise as you can in selecting column heads and table entries. Try to keep column heads short.
- Use as few rules (horizontal lines) as possible. Normally, there should be three main rules: one below the table number and title, one below the column heads, and one below the body of the table. (Note: If you are preparing a table as part of an electronic manuscript for digital typesetting, do not use any rules at all.)
- Do not use leaders (rows of dots) to connect table entries.

Style for Notes, Bibliographies, and References

The Foundation follows the *Chicago Manual of Style*, 16th edition, for style guidelines and questions pertaining to copyediting, grammar, referencing, punctuation, etc. Both educational products and research reports should organize endnotes by chapter and restart numbering for each chapter. Following is a quick CMS guideline to follow for setting up footnotes/endnotes.

Book: One Author

Note:

1. Wendy Doniger, *Splitting the Difference* (Chicago: University of Chicago Press, 1999), 65.

Bibliography:

Doniger, Wendy. *Splitting the Difference*. Chicago: University of Chicago Press, 1999.

Reference:

Doniger, Wendy. 1999. *Splitting the difference*. Chicago: University of Chicago Press.

Book: Two Authors

Note:

6. Guy Cowlshaw and Robin Dunbar, *Primate Conservation Biology* (Chicago: University of Chicago Press, 2000), 104–7.

Bibliography:

Cowlshaw, Guy, and Robin Dunbar. *Primate Conservation Biology*. Chicago: University of Chicago Press, 2000.

Reference:

Cowlshaw, Guy, and Robin Dunbar. 2000. *Primate conservation biology*. Chicago: University of Chicago Press.

Book: Four or More Authors

Note:

13. Edward O. Laumann et al., *The Social Organization of Sexuality: Sexual Practices in the United States* (Chicago: University of Chicago Press, 1994), 262.

Bibliography:

Laumann, Edward O., John H. Gagnon, Robert T. Michael, and Stuart Michaels. *The Social Organization of Sexuality: Sexual Practices in the United States*. Chicago: University of Chicago Press, 1994.

Reference:

Laumann, Edward O., John H. Gagnon, Robert T. Michael, and Stuart Michaels. 1994. *The social organization of sexuality: Sexual practices in the United States*. Chicago: University of Chicago Press.

Book: Chapter or Other Part of a Book

Note:

5. Andrew Wiese, “The House I Live In’: Race, Class, and African American Suburban Dreams in the Postwar United States,” in *The New Suburban History*, ed. Kevin M. Kruse and Thomas J. Sugrue (Chicago: University of Chicago Press, 2006), 101–2.

Bibliography:

Wiese, Andrew. “The House I Live In’: Race, Class, and African American Suburban Dreams in the Postwar United States.” In *The New Suburban History*, edited by Kevin M. Kruse and Thomas J. Sugrue, 99–119. Chicago: University of Chicago Press, 2006.

Reference:

Wiese, Andrew. 2006. “The house I live in’’: Race, class, and African American suburban dreams in the postwar United States. In *The new suburban history*, ed. Kevin M. Kruse and Thomas J. Sugrue, 99–119. Chicago: University of Chicago Press.

Book Published Electronically

Note:

2. Philip B. Kurland and Ralph Lerner, eds., *The Founders’ Constitution* (Chicago: University of Chicago Press, 1987). <http://presspubs.uchicago.edu/founders/> (accessed June 27, 2006).

Bibliography:

Kurland, Philip B., and Ralph Lerner, eds. *The Founders’ Constitution*. Chicago: University of Chicago Press, 1987. <http://presspubs.uchicago.edu/founders/>. Also available in print form and as a CD-ROM.

Reference:

Kurland, Philip B., and Ralph Lerner, eds. 1987. *The founders’ Constitution*. Chicago: University of Chicago Press. <http://presspubs.uchicago.edu/founders/>.

Article in a Print Journal

Note:

8. John Maynard Smith, "The Origin of Altruism," *Nature* 393 (1998): 639.

Bibliography:

Smith, John Maynard. "The Origin of Altruism." *Nature* 393 (1998): 639–40.

Reference:

Smith, John Maynard. 1998. The origin of altruism. *Nature* 393: 639–40.

Article in an Online Journal**Note:**

33. Mark A. Hlatky et al., "Quality-of-Life and Depressive Symptoms in Postmenopausal Women after Receiving Hormone Therapy: Results from the Heart and Estrogen/Progestin Replacement Study (HERS) Trial," *Journal of the American Medical Association* 287, no. 5 (2002), <http://jama.ama-assn.org/issues/v287n5/rfull/joc10108.html#aainfo>.

Bibliography:

Hlatky, Mark A., Derek Boothroyd, Eric Vittinghoff, Penny Sharp, and Mary A. Whooley. "Quality-of-Life and Depressive Symptoms in Postmenopausal Women after Receiving Hormone Therapy: Results from the Heart and Estrogen/Progestin Replacement Study (HERS) Trial." *Journal of the American Medical Association* 287, no. 5 (February 6, 2002), <http://jama.amaassn.org/issues/v287n5/rfull/joc10108.html#aainfo>.

Reference:

Hlatky, Mark A., Derek Boothroyd, Eric Vittinghoff, Penny Sharp, and Mary A. Whooley. 2002. Quality-of-life and depressive symptoms in postmenopausal women after receiving hormone therapy: Results from the Heart and Estrogen/Progestin Replacement Study (HERS) trial. *Journal of the American Medical Association* 287, no. 5 (February 6), <http://jama.amaassn.org/issues/v287n5/rfull/joc10108.html#aainfo> (accessed January 7, 2004).

Popular Magazine Article**Note:**

29. Steve Martin, "Sports-Interview Shocker," *New Yorker*, May 6, 2002, 84.

Bibliography:

Martin, Steve. "Sports-Interview Shocker." *New Yorker*, May 6, 2002.

Reference:

Martin, Steve. 2002. Sports-interview shocker. *New Yorker*, May 6.

Copyrights and Permissions

What Is a Copyright?

Copyright protection means that the copyright owner has the exclusive right to reproduce, distribute, or adapt a work for any purpose, with certain limitations as specified by U.S. copyright law. Currently, the term of a copyright (with a few exceptions) is the life of the author plus 50 years, which may be extended to 70 years under pending legislation. Another concern relates to the use of material copyrighted by others. It is your responsibility to obtain permission to use others' material in your work.

Permission Requirements

Although the copyright statute and court cases call for a fact-based, case-by-case analysis to determine whether use of third-party copyrighted material requires permission, it is not realistic or practical to assume that all authors are aware of the legal parameters. Hence, industry practice has resulted in a consensus on guidelines reflected in this advice. These guidelines apply whether the source material is old or recent, as long as it is in copyright. They apply whether the source material or your work is in print or in electronic form, and whether you change from one format or media to another. However, there are special issues that relate to new media noted below. A sample of a Wiley & Sons Permission Request Form has been included at the end of this Guide for Writers (see pp. 18 & 19).

Material That Requires Permission

As a general guide, permission is more likely to be needed if the source material is short or the excerpt that you wish to use represents a significant portion of either of the work in which you found it or in which you intend to use it. Also, any material that constitutes or represents the heart or key elements of the source material, such that your use could possibly serve as a substitute for the original, will also require permission. More specifically, you should always secure permission for:

1. A single quotation or several shorter quotes from a full-length book, more than 300 words in total.
2. A single quotation of more than 50 words from a newspaper, magazine, or journal.
3. Artwork, photographs, or forms, whether or not from a published source. Sometimes more than one permission is required for a photograph, e.g., from the photographer and also from the creator of the underlying work shown in the photograph.
4. Charts, tables, graphs, and other representations where, inevitably, you are using the entire representation, since the copyrighted features are complete in themselves and inherent in the whole work.
5. Material that includes all or part of a poem or song lyric (even as little as one line), or the title of a song.
6. Computer representations, such as the depiction of results of research on computerized databases, the onscreen output of software, reproduction of web pages, and the capture of internet or other online screen shots. (For small and insignificant portions, "fair use" may apply; see description below). Please note, however, that if a website invites or authorizes copying and there is nothing to indicate it contains material which is original to others and therefore would require permission from the original source, then you do not need to get permission.
7. Use of materials from other IIA publications and from your own previously published works.

Material That Does Not Require Permission

Copyright law recognizes the value of the free flow of information in society and encourages authors to expand knowledge by building on the work of those who wrote before them. Copyright does not prevent the use of facts or ideas but only the author's expression, which, as discussed below, is more than just the words or pictures. In addition, even when material is protected by copyright, there are situations where permission to reproduce is not required.

- 1. Fair use.** "Fair Use" is a legal term, so you should not assume it will permit your use of copyrighted material from other authors just because such use seems "fair" to you. Generally, a use will constitute fair use if minimal, commercially insignificant portions of an existing work are copied, quoted, or paraphrased for purposes of comment, criticism, or illustration. In a commercial context, the doctrine of fair use is quite limited. **If you are in doubt about whether your use of copyrighted material is a fair use, go ahead and request permission.** Even if your use constitutes fair use and you do not have to obtain permission, you should give proper credit to the original source in the form described below.
- 2. Interviews.** Generally, you can use material from an interview you conduct, including direct quotes, without securing a signed release if the circumstances and your notes clearly reveal that the source knew you were conducting an interview for possible publication and did not indicate an intent to restrict your use of the material. Otherwise, you should ask the interviewee to sign a release.
- 3. Facts, information, and ideas.** Generally, you may use facts and information you obtain from another work. However, this does not permit you to use the author's original literary expression, which includes, for example, more than just the words or the specific lines of a drawing. Copyright encompasses the format, organization, sequence, and style of presentation as well as the sense or feeling of the original. When paraphrasing from another work, even if you do not have to request permission because you are paraphrasing a very limited portion of the source, always give credit to the original source. You do not need to credit well-known concepts or theories or strictly factual information, however, as long as they are expressed in your own way.
- 4. Public domain.** You do not need to obtain permission for materials that are in the "public domain." This includes all official U.S. government publications as well as materials for which the copyright has expired. The copyright expiration date is often difficult to determine. It is safe to assume that anything copyrighted in this century is still protected. Modern translations of older works are also protected, as are photographs and other portrayals of public domain images. Other materials may be in the public domain because they were published without a notice of copyright at a time when such notice was required to preserve copyright. Once again, this is hard to determine. Some material is intentionally and explicitly made available to copy or use, such as clip art. Clip art includes standard line drawings that are available in books and online and are classified by subject area (sports, animals, etc.) specifically for free use in other publications.

Who is Responsible for Obtaining Permissions?

Obtaining written permission to use copyrighted material is the author's responsibility.

When Should You Apply?

Request permission as early in the writing stage as possible. Response time of from four to six weeks is not uncommon, and it can take much longer. Follow-up calls after a few weeks can help to avoid further delay, but there are often additional snags, such as unexpected fees or rejections or people who are difficult to reach. Under the terms of your publishing agreement, you should submit all permissions to us along with your final manuscript. If this is not possible, you should advise your editor of any permissions requests not yet granted and when you expect to receive them. Since publication of this material in your work is contingent upon receiving permission, it's important to follow up with your editor on any problems to avoid jeopardizing the scheduled publication date.

To Whom Should You Apply?

Send your written request to the permissions department of the publisher whose material you wish to use regardless of who holds the copyright. Always check credit lines on the sources you use to see if the material is actually original or from another book. If the material is credited to another book, then request permission from the original publisher. If the publisher does not control the rights, your request will be referred to the appropriate party, but you may have to call and follow up. You need to obtain the author's approval only if the publisher instructs you to do so. Rights might also belong to illustrators, photographers, agencies, or corporations. In addition, rights can be sold or willed to others, so it can be difficult to track down the actual copyright holder. Publishers usually respond to requests for permission within a reasonable time. The need to consult the author or refer your request to another copyright owner may, however, extend the time required for granting permission.

What to Do With Permissions Granted

When you send your manuscript to the Foundation, include copies of the permission letters and all related correspondence. Retain duplicates of all these documents for your records. These documents become part of our permanent record, which is used, for example, in determining market rights and in work on future editions. Signed permission forms should be sent to your editor along with the final manuscript. Failure to do this may delay the publication of your book. If you are still waiting to get signed forms back at this point, you may have to consider dropping the material in question from the book.

How Should You Give Credit?

Be scrupulous in giving credit for material used from someone else's work. Whether or not permission was needed for its use, do acknowledge all material taken from another work and make clear which portions of your work come from another source. Acknowledgment, however, is not a substitute for permission to use material. It is your responsibility to include all necessary credit lines in your manuscript before sending it to us. In granting the permission, the copyright owner may specify the form or the location of the credit line, or both. Follow such instructions regardless of the style and method of acknowledgment used in the other credit lines in your book. Indicate first that the quote is being used with permission. An example:

From Brown, *The Best Book in the World*, 4th Edition. Copyright © 2000 by John Wiley & Sons, Inc.
Reprinted by permission of John Wiley & Sons, Inc.

Generally, a figure is credited in its legend/caption, a table in a source note, and a quotation in an endnote. Note that even when full acknowledgment is given elsewhere, the source of each item should normally be indicated (author, date) wherever the item occurs.

Permissions Checklist

The following checklist may help you organize your effort.

- Make a list of all items, including photographs and illustrations, for which permission may be required.
- If you suspect it may take time to locate the copyright holder, start early and call first rather than writing immediately. When you find the copyright holder, apply for written confirmation.
- Four to six weeks after sending the letters, follow up with a phone call on any that have not been returned to you.
- Check the signed form for any specific directions concerning format or positioning of credit lines and follow them.
- Add credit lines either to the manuscript as footnotes or source notes or to a separate legend in the manuscript.
- Keep copies of signed permission forms and send the originals to the Foundation.

Sample Permission Request Form

Wiley & Sons Sample Permission Request Form

Wiley::Sample Permission Request Form

Home / Resources For / Authors / Book Authors / Scientific, Technical, Medical, and Scholarly / Manuscript Guidelines for Scientific, Technical, Medical, and Scholarly / Copyrights and Permissions /

Sample Permission Request Form

Sample Permission Request Form

Date: _____ Wiley Permission # _____

To: _____ Wiley manuscript page _____

or

Wiley figure # _____

I am preparing a manuscript to be published by John Wiley & Sons, Inc.:

Author/tentative title:

I request your permission to include the following material in this and all subsequent editions of the above-referenced book, in all media of expression now known or later developed and in all foreign language translations and other derivative works published or prepared by John Wiley & Sons, Inc. or its licensees, for distribution throughout the world, and also in versions made by nonprofit organizations for use by blind or physically handicapped persons. Appropriate credit will be given as provided below.

Author(s) and/or editor(s): _____

Title of book or periodical: _____

Title of selection: _____

Copyright date: _____

From page _____, line _____, beginning with the words: _____

To page _____, line _____, ending with the words: _____

Figure # _____ on page _____ Table # _____ on page _____
(if necessary, attach continuation sheets)

Please indicate agreement by signing and returning the enclosed copy of this letter to me. In signing, you warrant that you are the sole owner of the rights granted and that your material does not infringe upon the copyright or other rights of anyone. If you do not control these rights, I would appreciate your written response letting me know to whom I should apply. Thank you,

Name

Requester's return address/email address

Agreed to and accepted:

by: _____

(signature) (title) (date)

Credit and/or copyright notice:

Copyrights and Permissions

Printer Ready