

Writing a Business Report

A report is text written to communicate information. Some reports only communicate information, while other reports not only communicate information, but also analyse and evaluate that information.

What is the structure of a report?

Reports have a very clear structure that is signalled by subheadings. The table provided in this handout shows the purpose of each section and the appropriate contents for each section. Not all the sections are required in every report you write. The notes indicate which sections are always included and which sections may be included depending on the requirements of the assignment.

You should note, however, that some reports require that you use an analytical tool that has an associated report structure. If that is the case then use that report structure even if it differs from the one given in this handout.

What format should be used for the report?

Each section of your report should have a clear heading and each subsection a clear subheading. This allows the reader to access quickly the information important to him or her. Your headings and subheadings should make it clear to the reader how each part of the report is related to other parts.

The "styles" tool on your word processor can help you choose the appropriate font and size for each level of heading. There is nothing more confusing for readers than a report in which the headings and subheadings look exactly the same.

It is also important to make good use of space. Leave enough space between each section to indicate that one section is finished and another will begin.

What are appropriate headings and subheadings?

The headings and subheadings you choose are very important. They will appear in the Table of Contents as well as in the body of the report. They are the reader's first impression of what you have to say. The headings and subheadings should be clear and consistent in style.

In some reports you may have several main sections with headings such as INTRODUCTION, LITERATURE REVIEW, METHODOLOGY, FINDINGS, DISCUSSION, and CONCLUSION. These will not always appear in all reports, and, whether or not you have these sections, you will certainly have many subsections for which you have to choose the wording yourself. The following are some pointers for the wording of headings and subheadings:

- Use nouns or noun phrases for your headings, e.g. Competitive advantages of Company X; Macro-economic indicators in China.
- Make sure your subheadings are as parallel as possible, e.g. "Decrease in costs" would be parallel with "Increase in passenger numbers" but not with "Increasing passenger numbers".
- Do not use questions as headings (such as in this document). Questions are used for informal documents in which the writer addresses the reader directly. You are expected to be more formal in the reports you write in your courses.

Sections of a report

TITLE PAGE

The title of the report
Student's name and ID
Course
Tutor's name
Date

A title page is almost always required but the details of what you write might vary. Sometimes your tutor supplies you with a title page.

EXECUTIVE SUMMARY

This is a short summary of the whole report (for busy executives to read!). It summarises the reports purpose, findings, conclusions and recommendations. It is like an abstract or a synopsis and for your assignments should not be more than a page.

Again, this will not be necessary with short reports. Check the assignment requirements.

If you need to write an executive summary, do so after you have finished your report.

Make sure it is on a separate page.

TABLE OF CONTENTS

This lists the main sections of the report as well as the second and third level headings with the page numbers on which each occurs.

Again, you will not be required to do this for every report. It is not necessary with short reports. If you have used 'styles' with your word processor for your headings then you can get your word processor to insert the Table of Contents (TOC) for you.

INTRODUCTION

The introduction usually includes:

- Brief background information
- Purpose
- Scope
- Outline
- Definition of terms

This provides an overview of the report. Some of what is in the introduction will also be in the executive summary. They are read separately for separate purposes. It is important to make the purpose of the report very clear in the introduction.

BODY

This is the main part of your report. The sections will vary according to the type of report.

- Background information
- Theoretical framework

- Review of literature
- Methodology
- Findings
- Discussion of findings

You will not necessarily have all these sections in all your reports. The assignment question will often indicate which sections you should have. Use a subheading and/or numbers for each section. In most reports you write at university the theoretical framework is very important. First you present a theoretical framework, then your research findings, and then a discussion of your findings in the light of the theoretical framework. Your findings are facts, but your discussions are opinions. Your language should reflect this difference.

CONCLUSION

The conclusion provides a summary and evaluation of the report's findings with the key recommendations. It may also identify the limitations of the report.

You will always need to write a conclusion. As with the discussion of your findings, the language you use in your conclusion will need to be appropriate.

RECOMMENDATIONS

The recommendations are a summary in point or numbered form of solutions or courses of action that follow logically from your interpretation of your findings.

You will not always be required to list recommendations in a separate section. Recommendations are usually 'should' statements. They are specific, indicating who should do what, where, when, how, and (sometimes) at what cost.

APPENDIX

This is where you put charts, tables and other information that is too detailed to put in the body of your report.

If the tables and charts are very important you may need to include them in the body of the report.

REFERENCES

This section provides a list of all the books, articles, web sites, interviews etc you have referred to in your report.

Many reports in the workplace do not have this section, but most reports you write at university will require you to refer to the literature in your field. You will be required to use the APA referencing system.

What makes a good report?

A good report:

- makes the purpose of the report very clear in the introduction
- does not assume in the introduction a prior reading of the executive summary
- presents information that is both sufficient and accurate

- explains clearly the methodology or theoretical framework used to analyse the information
- uses the theoretical framework well in order to illuminate the findings
- uses qualifying expressions in the discussion of the findings
- has headings and subheadings that are clear and parallel in format
- uses a format that is appropriate to the report type
- summarises all sections of the report in the executive summary
- states recommended actions in clear concise statements and justifies these in relation to the findings of the report
- uses language appropriate to the assumed relationship between the writer and the reader