

## REPORT WRITING

### USING THIS GUIDE

The ability to write concise, accurate and logically structured reports is a core skill for managers. For this reason, many of the forms of assessment used in the Faculty of Business will ask you to 'write a report'. This guide will help you understand these requirements.

The Guide is in the format of an open learning self-teach pack to enable you to learn at your own pace, and also to be available as a source of reference throughout your studies. Report writing conventions vary between organisations. **The approaches recommended in the guide, however, follow widely-recognised best practice, and should be followed when writing reports for all course assignments. You may find that occasionally, because of the nature of the subject area, the format of the assignment will vary. In these circumstances, we recommend that you seek guidance from the module tutors.**

As a result of completing the guide, you should be able to:

- ❑ Plan and gather data for a report in a systematic way
- ❑ Set out a report in a structured manner
- ❑ Write a report concisely and clearly
- ❑ Review and evaluate a report you have written
- ❑ Reference accurately.

The guide is divided into the following sections:

- 1) An introduction to report writing
- 2) Report structure
- 3) Preparing to write the report
- 4) Presentation and layout
- 5) Writing style
- 6) Drafting and completing the report
- 7) Appendix 1 – Report writing checklist.

There are a number of activities to complete in each section. It is important that you complete the activities as you work through each section of the Guide if you are to develop

your skills. Consequently, it is recommended that you complete activities in the Guide over a number of sessions, perhaps one or two sections at a time, rather than trying to complete it in one long session. A number of the activities require you to review existing reports. These may be ones you have written or ones written by others. You may want to look at the activities now so you can have the necessary papers to hand when you come to each section.

There are also a number of 'Think Points' that will normally be asking you to relate some aspect of the Guide to your own workplace or experiences.

## SECTION 1 – AN INTRODUCTION TO REPORT WRITING

### WHAT IS A REPORT?

Reports vary widely in purpose, length, layout and style. Within organisations, there are a range of different styles and views of what constitutes a 'good' report. Academic writing can also be presented in different forms. In the Business School, the requirement is that you use a report style and format to write your assignments.

What should be common to all is that a report is a structured form of written communication, in which information or findings are presented, and a set of conclusions drawn. It will also commonly include a set of recommendations or proposals. A report should present its findings in a clear and concise way, and any conclusions should derive clearly from the findings presented.

### PURPOSE

The purpose of reports will vary; the purpose could be one or more of the following:

- ❑ To inform
- ❑ To provide a basis for discussion and debate
- ❑ To sell or persuade.

As with all forms of written communication, before writing any report, it is vital to be clear about purpose.

**THINK POINT**

What was the purpose of the last report you wrote? If you have not written a report recently (or ever written one), consider a report you have read recently. Was the purpose one of those listed above or something different?

**REPORTS FOR ACADEMIC OR BUSINESS PURPOSES**

Confusion may arise because you will be using a report format and style to produce your assignments, which are an academic form of assessment. Normally, a report would be used in organisations for non-academic purposes. The issues being reported on are likely to be the same, as your assignments will be dealing with business and management issues.

The reports written as part of your coursework are likely to:

- ❑ Cite sources of information in a reference list, which must follow the Guide to Referencing and Citing
- ❑ Describe and justify the approaches to information gathering that you used.

**SECTION 2 – REPORT STRUCTURE**

The recommended structure for reports is shown below.

**TITLE PAGE**

The title should clearly convey to the reader the nature of the report. It should also include the name of the author, date written and, if appropriate, details of confidentiality.

**CONTENTS PAGE**

This should show a list of the sections or chapters with page numbers in the sequence in which they appear. Generally, it will be in this order:

- 1) Executive summary
- 2) Terms of reference
- 3) Background/introduction
- 4) Information-gathering activities
- 5) Findings
- 6) Conclusions

- 7) Recommendations
- 8) References
- 9) Appendices.

### EXECUTIVE SUMMARY

The purpose of the executive summary is to enable the reader to get an overview of the main contents of the report without having to read the whole document. The summary should be no more than a page (about 300 words) in length and briefly cover:

- ❑ The purpose of the report
- ❑ The information gathering methods
- ❑ An overview of the conclusions and recommendations.

As what you are doing is summarising all the work you have done and the conclusions you have reached, logically, the Executive Summary cannot be written until the rest of the report has been completed.

Your module tutor will indicate whether an Executive Summary is required.

### TERMS OF REFERENCE

This should provide the purpose/aims/objectives, as well as the scope and limits of the report as specified by the assignment brief.

You may find that as your understanding increases, your original objectives change. In this case, make sure that you revisit the first mention of your objectives and rewrite them in the light of your new knowledge.

You may be asked to incorporate the terms of reference into the introduction to the report by some tutors. This will be made clear in the assignment brief.

### BACKGROUND/INTRODUCTION

Background or events leading up to the request for the report and important contextual information e.g. information on the organisation and its management structure (again, this can be written as a separate section if it is necessary to include quite a lot of background detail).

### INFORMATION-GATHERING ACTIVITIES

You need to provide a clear description of all the methods used in undertaking the investigation for the report.

### FINDINGS

You have two activities to undertake here – the first is to provide the findings, and the second is to discuss the meaning or significance of the findings, using your references as a way to compare and contrast what you have found and what the other authors have said about the issues you have discussed.

Please take care to give clear headings throughout the report, and especially here. These provide a logical structure and help the reader to understand what you are trying to convey.

Please note that describing or stating what you have found (e.g. most of the employees were motivated by money) is not sufficient. You need to show that you understand the implications of this statement (e.g. this contradicts Herzberg's (1968) two factor theory).

Herzberg, F. (1968) 'One more time: How do you motivate employees?' *Harvard Business Review*, Vol.46, No 1, January-February, pp.53-62.

### CONCLUSIONS

The final portion of your report is the place where you draw all the threads together, the points arising from the findings section, and further discussing the most interesting or unexpected findings and trying to account for these. **There should be no new data introduced in this section – conclusions are a drawing together of the information already presented.**

### RECOMMENDATIONS

Normally, a report contains recommendations for further action. There are circumstances where you may find this inappropriate for your study. In this case, it will probably be sufficient to state that there are no concrete further actions that you recommend to be taken. It could be that you recommend further study of the issue, which you have been unable to resolve. If you do make recommendations, then these should be realistic and

specific; clearly stating what should be done, by whom and in what timescales. Along with the recommendations, an implementation plan may be written which gives details of exactly what should happen and when if the recommendations are agreed. Comments about the costs/benefits of recommendations should be made, if possible.

## APPENDICES

Appendices are separate from the report and should be used where:

- There is information that is too lengthy or detailed to be included in the main body of the text, e.g. detailed statistical tables
- There is information which is relevant and to which the reader may want to refer, but is not directly necessary in reading the text, e.g. a policy document.

All appendices should have a number and title. Any appendices included should always be referred to in the report and the numbering of the appendices should be consistent with the order in which they are referred to in the text.

Only information that is relevant and necessary should be included in the appendices and it should be remembered that the contents of the appendices are not marked. They should be included as a method of showing where information contained within the report has been sourced. The longer the report, the less inviting it will look to read. Although appendices are not included in the word count, they should never be used as a way of getting around word limits for reports - this is easily spotted!

## REFERENCES

Whenever you are directly quoting or referring to one of your sources, you must acknowledge this in the text as you compile your report. References should be clearly set out using the Guide to Referencing and Citing. This is the method you must **always** use.

## ACTIVITY 1

Get hold of two or three reports, ideally of varying lengths. These may be reports produced at work or ones from the library. Look at how the reports have been structured. The

contents page is the best indicator of this, if the report has one. Identify ways in which the structure of these reports differs from that given above.

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**NOTE IT**

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Report 1 comments:

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**NOTE IT**

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Report 2 comments:

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**NOTE IT**

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Report 3 comments:

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**ACTIVITY REVIEW**

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Why did the reports you looked at differ in structure from the structure given in this guide? Do you have a particular 'house style' for reports you use at work? What benefits/limitations does this have compared with the structure above? For those in 'technical' environments, you may have noted some clear differences.

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**SECTION 3 – PREPARING TO WRITE THE REPORT**

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Writing reports can seem daunting especially if you are new to this type of activity. However, taking a systematic approach to planning and preparation can help to reduce anxiety and means that once you actually come to putting pen to paper you are already part way there.

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**THINK POINT**

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What should be the starting point for any report?

What do you need to do before starting to write?

## DATA GATHERING

Having decided on the objectives of your report, you then need to consider how you will gather the necessary data and information. It is beyond the scope of this guide to look in any detail at research methods but you need to think carefully what information or data already exists.

These data will be in the form of books, journals, previous reports, or policy documents, and this form of information is called secondary data. The data you have to generate for yourself by means of surveys, questionnaires, or interviews is called primary data. (You need to remember that 'data' is plural, so you will write 'the data were collected', not 'the data was collected'. If you want just one item of information, then this is a datum.)

You should write down the information to be collected, the methods or sources you will use, and the timescales or staging posts to provide the mini-deadlines you require clarifying when you will collect and analyse your information, and when you will write your first and final drafts.

You may be asked to substantiate your choice of methods in your report by making reference to research method texts.

## OUTLINE REPORT

Before starting to write the report, you should always start with a structured outline. This basically involves taking the standard structure identified in Section 2 and thinking through what type of information will go where. In particular, identify how many sections will be used for the main body of the report, and what sort of information will go into each section. It is almost like producing the contents page.

## ORGANISING INFORMATION

One of the most difficult aspects of report writing can be deciding exactly what should go into the body of the report and in what order. The key questions to ask are 'what information is essential in meeting the report objectives, and what information is relevant but could be left out?'

Two ways of organising material are horizontal plans and mind maps.

### HORIZONTAL PLANS

An example of a horizontal plan (concerning a report to a Managing Director, seeking approval for the introduction of flexible working hours) is shown below (Figure 3.1). To use this approach:

- 1) Turn a large sheet of paper sideways and work across it so that you can see the whole plan of your report on one page
- 2) List what you think are the major topic headings for your main sections along the top. In the example given, four main headings have been chosen
- 3) Think of all the information you have and points that may be relevant and have a first go at putting them under the various headings. Any points which do not seem to fit under any of the headings could go into an 'Other' column at this stage or you could identify another topic heading
- 4) Once you think you have listed all your points, you can then look through and decide the points which must be included and, say, mark these with a tick as shown in Figure 3.1. Alternatively, you could use different coloured highlighter pens. Then put a cross against any points that are not really central or necessary in meeting the objective. You may then put question marks against points you would like to include but which could be left out
- 5) You should then be able to take each topic heading and decide the order in which you should cover each topic. If one heading seems to contain a lot of points you may subdivide it. You can then look at the essential points for each section and decide an appropriate order for them.

### MIND MAPS

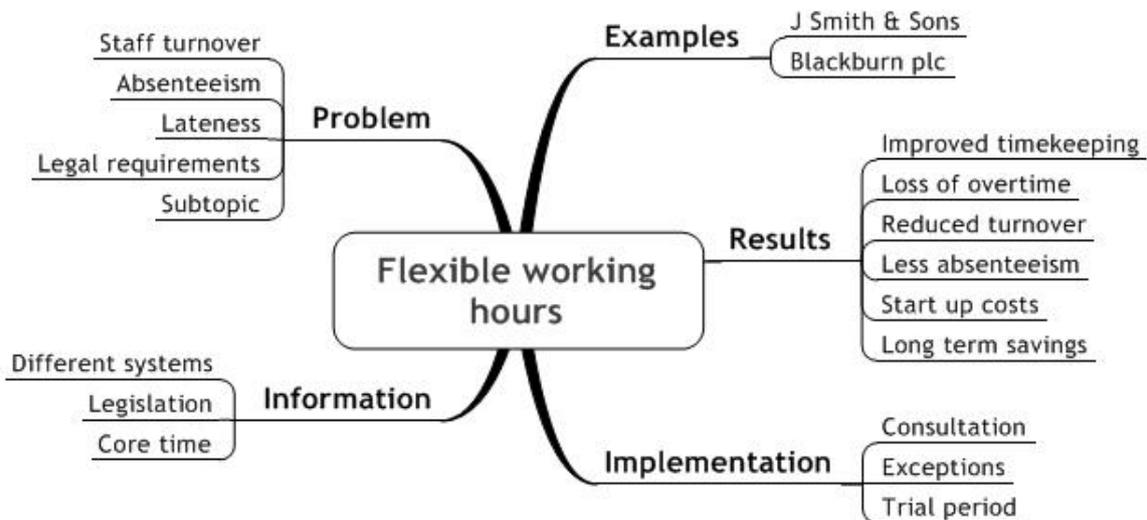
An alternative to the horizontal plan is the 'Mind Map' (Figure 3.2). Start at the centre of the page with the theme of the report and branch out from this putting down each topic. The branches can be sub-divided into the elements of each theme. You can use the same technique as shown in the horizontal plan in deciding which elements are 'critical, possible or unwanted.'

FIGURE 3.1 – FIRST DRAFT OF A HORIZONTAL PLAN

A simplified example showing the breakdown of a subject into sections and each section into points.

|  | PROBLEM  | INFORMATION ON FLEXIBLE WORKING TIME   | RESULTS   | IMPLEMENTATION   |
|--|--|--|---|--|
| <b>OBJECTIVE...</b><br>To persuade the MD to authorise a proposed system of flexible working hours | ✓ Staff turnover } records some idea of costs<br>✓ Absenteeism }<br>✓ Lateness }                                 | X Theory X versus Theory Y<br>History  | ✓ Reduced turnover and absenteeism } quote other firms<br>✓ Improved timekeeping }  | ✓ Consultations<br>✓ Exceptions<br>✓ Trial period  |
|  | Reasons:<br>✓ Travelling difficulties<br>✓ Married women<br>Domestic ties<br>X Morale<br>Interviews with leavers | ✓ Outline } diagrams<br>✓ Core time }<br>✓ Choice of periods }<br>Debits and credits<br>Overtime Appendices<br>Holidays and sickness<br>Salary admin<br>✓ Controls | Initial opposition to:<br>✓ Clocking in and out } ditto<br>✓ Loss of overtime }<br>✓ Loss of direct supervision }<br>✓ Initial costs versus overall savings | Equipment<br>Stationary Appendices<br>Procedures<br>✓ Starting date<br>✓ Evaluation<br>✓ Budget allocation |

FIGURE 3.2 – MIND MAP



ACTIVITY 2

Construct a mind map or horizontal plan for the following report:

- ❑ You are asked by your manager to write a report making recommendations for cost savings in your department
- ❑ Alternatively, if you have been asked to write a report as part of your job, you may use this topic.

### ACTIVITY REVIEW

How easy did you find it to use the method adopted? If you did not find it easy you may like to try the other suggested method. There is no single best way to organise your material. In the end, what is important is finding an approach that works for you.

## SECTION 4 – PRESENTATION AND LAYOUT

The report must look inviting to read. A number of aspects will influence this.

### CHAPTERS AND SECTIONS

It is unhelpful to the reader to have to confront large blocks of text. Use headings and sub-sections to break up the text into easy-to-follow sections.

### PARAGRAPHS

These should be kept relatively short, e.g. of around 6-8 sentences each. It is much more inviting to see a page with short paragraphs with white space in between than a whole page of solid text.

### ADVICE ON FORMAT

Use Arial font size 11, double line spacing, and aligned left, with top and bottom margins set at 1" (2.5cm) and left and right margins set at 1.25" (3.17cm) and the page numbers at the bottom of the page.

### HEADINGS AND SUBHEADINGS

These are important signposts to readers as they go through the report. Headings should be brief and should stand out from the rest of the text.

### NUMBERING (OPTIONAL)

All pages should be numbered for easy reference. You could, if you wish, also number chapters, sections and subsections. It is the practice in some organisations also to number paragraphs. This is not recommended unless an organisational requirement (sometimes used in official documents for referencing purposes) as it can make the report look too 'busy'.

There are many different numbering systems. One common way is using decimal points to indicate sub sections e.g. Section 1, Subsections 1.1, 1.2, 1.3 etc. Diagrams and tables contained in the text should be given a title and numbered consecutively in the same way e.g. if in Section 2: Figure 2.1, Figure 2.2.

## REPORTING DATA

### TABLES AND FIGURES

A table is a list of information in columns, and is made up of text and/or numbers, and not diagrams. A figure is a diagram or picture. You need to refer to the table or figure in the text, above the point where you place them. For instance, 'see Table 1.3 below' or 'Figure 6.4'. Always give the table or figure a title which goes above, and number them according to the section you have placed them in, so that Table 1.3 is the third table in section 1.

### QUESTIONNAIRES AND SURVEYS

If you have collected your data by means of a questionnaire or survey, then you need to place a blank copy of it as an appendix so that the reader has a complete idea of what you asked and how you asked it.

### GRAPHS AND CHARTS

Information presented in a graphical format or as a chart can be easier to interpret and is likely to have more impact. There are many different ways of representing data, and it is sometimes necessary to see which format works best. Some of the most commonly used ways of presenting data are:

- ❑ Graphs
- ❑ Bar charts
- ❑ Flow charts
- ❑ Pie charts
- ❑ Histograms.

You will find the Brookes Guide on Getting Started with Charts in Excel at

[https://www2.brookes.ac.uk/services/cs/docs/getting\\_started/ExcelCharts2007.pdf](https://www2.brookes.ac.uk/services/cs/docs/getting_started/ExcelCharts2007.pdf)

**ACTIVITY 3**

Try to find examples of different ways of presenting data by looking at the broadsheet newspapers, business journals or reports. Get examples of ones that have most impact and are most easy to interpret. You may find it is useful to keep cuttings or take photocopies and retain with this guide to give you some ideas when you are writing reports that need to include numerical data.

**SECTION 5 – WRITING STYLE**

This section looks at some key issues in terms of writing style. The main point to bear in mind is your target audience and the type of style that will be most appropriate for them. Some useful points to bear in mind in terms of getting your message across in a report are:

- ❑ 'Jargon' is language used by a particular set of people that has a tendency to exclude outsiders. For example, 'learning outcomes' is specific to academics, and has little meaning outside an educational context. You therefore need to avoid jargon. Consider your audience and ensure that you use language they will be familiar with or explain any 'technical' or unusual terms used
- ❑ You may include a 'glossary of terms' in the appendices. If you use abbreviations, make sure you explain the abbreviation in full the first time it is used. For instance, write 'the Confederation of British Industry (CBI)' the first time you use this, and thereafter, you can use just CBI
- ❑ Try to keep sentences short rather than having long, complex sentences
- ❑ It is not recommended to use the first person (I) in writing business reports. There are two ways to get round this – either you can use the passive voice, and you can write 'The information was collected' instead of 'I collected the information', or you can use 'the report writer' or 'the author', but this should be kept to a minimum because it tends to get very irritating to the reader
- ❑ If you wish to include direct quotations from another source these should be clearly referenced
- ❑ Do not underestimate the impact of a poorly presented report on the reader. Errors are a distraction, resulting in a negative impression of what might otherwise be a good

report. Take care to use correct grammar, punctuation and spelling, and always proofread the final draft to ensure the version you hand in is error free.

## SECTION 6 – DRAFTING AND COMPLETING THE REPORT

### THE FIRST DRAFT

Once the main sections and outline content have been determined, you should then produce the first draft. Sometimes it can be difficult to put pen to paper. Certainly, it will be easier if you have a plan to work from. However, it is better to get something down even if you have to amend it later. If in doubt, include rather than exclude material. It is easier (though more painful) to take out sections than to add content. It can be helpful to regularly check the word count, particularly if you find editing your work difficult. Remember, the executive summary should be written after you have drafted the main report.

### GETTING TO THE FINAL DRAFT

Depending on the nature and importance of the report, you may go through one or more drafts. When it comes to the final draft, you should be asking questions both about content and about presentation. You should concentrate on key questions:

- 1) Does the report meet the objectives and terms of reference set out?
- 2) Is the report easy to read?
- 3) Is the information in the report clear and accessible?
- 4) Does it meet the requirements of the assignment brief and assessment criteria?

### ACTIVITY 4

Now you have worked through the guide, you should be able to produce a competent report. Before trying to put all the guidance points into practice, you may find it useful to go back and criticise a report you have already written or, if you do not have one of your own available, get hold of a report written by someone else. Use the checklist in [Appendix 2](#) to assess the effectiveness of the report. Once you have reviewed the report, identify three ways in which the report could be improved.

### NOTE IT

Three ways the report could be improved...

- 1)
- 2)
- 3)

#### FINAL COMMENT

Report writing, as with most management skills, will only be developed through practice. You should now be able to produce a competent report, but do seek and take account of feedback on your reports to improve.

The most common mistakes tutor's find in submitted work...

- ❑ Not citing page numbers for direct quotations from the literature
- ❑ Not using 'et al' when a cited source has more than two authors
- ❑ Using footnotes for references
- ❑ Numbering references in the reference list
- ❑ Not using heading for tables, models and diagrams
- ❑ Not sticking to margin sizes, page counts, line spacing and font sizes – **WE DO CHECK** – and you will be penalised if you do not stick to the requirements.

## APPENDIX 1 – REPORT WRITING CHECKLIST

|   | Yes | No | Unsure |
|---|-----|----|--------|
| <b>Purpose</b>  |     |    |        |
| Is the purpose of the report clearly stated?                        |     |    |        |
| <b>Structure</b>  |     |    |        |
| Is the title page complete and well laid out?                       |     |    |        |
| Is there an executive summary?                                      |     |    |        |
| Is there a contents page?   |     |    |        |
| Is the nature of the report clear from the contents page?           |     |    |        |
| Are there conclusions and recommendations?                          |     |    |        |
| Does the structure look an appropriate one?                         |     |    |        |
| Is any detailed information contained in appendices?                |     |    |        |
| <b>Content</b>  |     |    |        |
| Does the body of the report contain all the necessary information?  |     |    |        |
| Are the methods by which data were gathered clearly identified?     |     |    |        |
| Are there any ambiguous or unsupported statements?                  |     |    |        |
| Do conclusions and recommendations follow logically from the facts? |     |    |        |
| <b>Style</b>  |     |    |        |
| Is the style clear and easy to read?                                |     |    |        |
| Is there an absence of jargon?                                      |     |    |        |
| Are technical terms and abbreviations explained?                    |     |    |        |
| Are spelling, grammar and punctuation accurate?                     |     |    |        |
| Is the report free from typographical errors?                       |     |    |        |
| <b>Layout</b>   |     |    |        |
| Are sections, tables, figures and appendices correctly numbered?    |     |    |        |
| Do headings stand out and adequately convey meaning?                |     |    |        |
| Is the visual appearance of the report attractive and inviting?     |     |    |        |
| Are paragraphs short?   |     |    |        |
| <b>Reporting Data</b>   |     |    |        |
| Are tables and figures used to communicate data?                    |     |    |        |
| Are tables and figures clear and easy to interpret?                 |     |    |        |
| <b>Referencing</b>  |     |    |        |
| If references are made, are they cited correctly?                   |     |    |        |
| Is there a list of references?                                      |     |    |        |
| Other comments  |     |    |        |