

What is a report?

A report is a text written to communicate information. Some reports only communicate information, while other reports not only communicate information, but also analyse and evaluate that information. In your courses in the Business School the reports you are required to write belong to the latter category.

What kinds of reports are you required to write in the Business School?

Many of the assignments in your courses will be called reports. These assignments all have something in common as they will require you to do some research in order to have information to communicate. They will also require you to undertake some analysis of data or issues. The method of analysis you will use will be based on a methodology that you learn as part of your course. The assignments will also require you to draw conclusions and possibly make recommendations based on your analysis. However, there are many different kinds of reports and you need to be aware of the specific requirements of each. Some reports have similar purposes to the reports you might be required to write in professional situations. These include financial reports, case study reports (see EDU handout on Writing a Case Analysis), feasibility reports, risk management reports and project reports. Other reports are of a more general nature and focus more on academic issues. You are frequently asked to write academic research reports in your courses as well as professional ones.

How do reports differ from essays?

Reports differ from essays in organisation

In an essay you are required to develop a logical argument in response to a particular question. The intended reader of your essay is your lecturer or tutor. Your lecturer or tutor is interested to see how well you can construct a convincing argument based on sound reasoning and appropriate use of evidence. Usually there are no sub-headings to indicate the structure of an essay. The connection between stages of your argument must be marked very clearly by transition sentences that summarise what came before in order to introduce the next stage of the argument. A reader cannot read some parts of your essay to learn what they want to know. A reader must read your entire essay to understand how well you can argue.



In a report you can indicate the structure clearly by using sub-headings for each section. Each section has a distinct purpose. Sometimes the reader may want to read one section of your report only so each section must contain the type of information the reader expects to find in that section.

Reports differ from essays in reader/writer relationship

Often you are writing your report not only for your lecturer to read, but also for an imagined client in the business world. You should use language that is as clear and direct as possible as you need to imagine you are writing for very busy people. Your language also needs to be on the one hand respectful, because your reader is your 'client' or 'employer', but, on the other hand, it needs to be authoritative, because you are the one with expert knowledge. When you are writing an essay, in contrast, your reader is your lecturer or your tutor. Your relationship with your lecturer or tutor is more like that of an apprentice with a master. You want to display the extent to which you are learning to write about issues in the way that your lecturer or tutor can write about them.

In spite of these differences reports and essays are similar in that the writing must be based on analysis and critical thinking. The expression must be clear and precise and without grammatical error.

Why are you asked to write so many reports in the Business School?

When you graduate with a degree from the Australian School of Business it is assumed that you have written and spoken communication skills that make you readily employable in commerce and economics related fields. All the report assignments that you are asked to write are designed to ensure that you have excellent report writing skills relevant to workplace requirements by the time you finish your degree.

Are reports written for university courses the same as professional reports?

Often the reports you are asked to write in your courses are for an imagined client and an imagined professional situation so in many respects the reports you write are very similar to professional reports. However they are usually not just professional reports pure and simple. You are writing these reports in an academic context and so you must show evidence in your report that you have a very good understanding of the relevant theory that relates to the issues presented in your report. You need to show that you can apply the theory in your analysis and discussion of the issues.

Sometimes your lecturers will give you an assignment that is called a "report essay". This may seem strange at first. A "report essay" is a hybrid assignment type. In setting this type of assignment the lecturer is usually indicating that you are required to pay particular attention to displaying your ability to construct an argument based on sound logic and appropriate evidence in the context of a report format.

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.

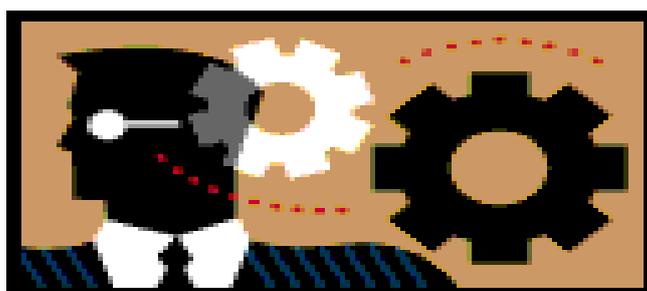
What are appropriate headings and subheadings?

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". The first two begin with *abstract nouns*, while the third begins with a *gerund*.
- 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.

Section	Contents	Notes
TITLE PAGE	The title of the report Student's name and ID Course Tutorial time Tutor's name Date	<i>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.</i>
LETTER OF TRANSMITTAL	This is a very brief covering letter to the person who requested the report. It indicates the terms of reference, the scope of the report and the problems addressed. It is a record of the transmittal of the report, identifies the writer and other who contributed.	<i>In most of the reports you write in the Faculty this will not be necessary. You will only be required to do this for a very formal report based on a professional model, e.g. in International Business courses.</i>
EXECUTIVE SUMMARY	This is a short summary of the whole report (for busy executives to read!). It summarises the report's purpose, findings, conclusions and recommendations. It is like an abstract or a synopsis and for your assignments not more than a page.	<i>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.</i>
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.	<i>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.</i>
INTRODUCTION	The introduction usually includes: <ul style="list-style-type: none"> ▪ Brief background information ▪ Purpose ▪ Scope ▪ Outline ▪ Definition of terms 	<i>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.</i>



BODY	<p>This is the main part of your report. The sections will vary according to the type of report.</p> <ul style="list-style-type: none"> ▪ Background information ▪ Theoretical framework ▪ Review of literature ▪ Methodology ▪ Findings ▪ Discussion of findings 	<p><i>You will not necessarily have all these sections in all 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.</i></p>
CONCLUSION	<p>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.</p>	<p><i>You will always need to write a conclusion. As with discussion of your findings, the language you use in your conclusion will be appropriately qualified.</i></p>
RECOMMENDATIONS	<p>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.</p>	<p><i>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.</i></p>
APPENDIX	<p>This is where you put charts, tables and other information that is too detailed to put in the body of your report.</p>	<p><i>If the tables and charts are very important you may need to include them in the body of the report.</i></p>
REFERENCES	<p>This section provides a list of all the books, articles, web sites, interviews etc you have referred to in your report.</p>	<p><i>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. In most of your courses you will be required to use the Harvard referencing system.</i></p>

Should you use 'academic English' in a report?

Students are sometimes confused because in English for academic purposes (EAP) courses they learn that the passive voice and abstract expressions are frequently used in academic writing, but when they read advice in books on professional writing they are told to try to avoid such language

Reports written at university do require academic writing and what you have learned about sentence construction in EAP courses is relevant for your writing of reports in an academic context. Books written to give advice on writing in the workplace are trying to encourage writers to avoid unnecessarily complex and difficult language. Sometimes in the workplace it may be possible to write reports using "we" and "I" and "you" because the person or

people who will read the report are well known to the writer. This is not the case with the reports you write at university so you should maintain a less familiar tone. In order to do this you will probably sometimes have to use the passive voice. This is fine. The passive voice is used quite often in English because it makes it easy for us to put the events, ideas and objects that interest us at the beginning of sentences rather than the people who are responsible for these.

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

Where can I get more detailed information about writing reports?

The following references may be helpful:

Cotesta, P. V., Crosling, G. M., Murphy, H. M. 1998, *Writing for Accounting Students*, Butterworths, Sydney.

Dwyer, J. 2000, *The Business Communication Handbook*, 5th edn, Pearson, French's Forest, NSW.

Windschuttle, K. & Elliot, E. 1999, *Writing, Researching, Communicating*, 3rd edn, Sydney, McGraw-Hill.

Woodward-Kron, R. 1997, *Writing in Commerce*, Rev. edn. CALT, The University of Newcastle, Australia.