TE WHARE WĀNANGA O TE ŪPOKO O TE IKA A MĀUI

VICTORIA

UNIVERSITY OF WELLINGTON

VICTORIA BUSINESS SCHOOL

Orauariki

How to write a business report

(This handbook has been written in collaboration with the School of Marketing and International Business, and Student Learning, Victoria University of Wellington)

March 2016

Contents

Introduction

Writing an effective business report is a necessary skill for communicating ideas in the business environment. Reports usually address a specific issue or problem, and are often commissioned when a decision needs to be made. They present the author's findings in relation to the issue or problem and then recommend a course of action for the organisation to take. The key to a good report is in-depth analysis. Good writers will show their reader how they have interpreted their findings. The reader will understand the basis on which the conclusions are drawn as well as the rationale for the recommendations.

Report writing uses some of the writing skills you have already acquired. You will structure your paragraphs and reference your ideas just as you have been doing in your essays and other assignments within your Commerce degree. You might want to refer to the Victoria Business School Writing Skills Workbook you received in the first year. Report writing sometimes differs in structure and style. This handbook will help you plan, structure, and write a basic report. Remember, though, that reports will vary according to their purpose and the needs of their reader/s. Throughout your university career, different courses and/or different lecturers may have slightly different requirements for reports. Please always check the requirements for each assignment.

Acknowledgement

We acknowledge Write Limited, New Zealand's plain English specialists. Many of their principles for good business writing are reflected in this handbook. A reference to their style guide is found in the reference list on p 17.

1 Planning your business report

As in all writing, planning is vitally important. The key questions to ask yourself when planning a business report are:

- what is the purpose of this report
- who are the readers of this report
- what are the report's main messages
- how will the report be structured?

1.1 What is the purpose of this report?

Keep in mind that the purpose of a business report is generally to assist in decision making. Be sure you are clear on what decision is to be made and the role the report plays in this decision. It might be useful to consider the purpose in this way: *As a result of this report, my reader/s will …*

For example:

As a result of this report, my reader/s will know:

- *how well our recycling programme is doing*
- *how to increase participation in it.*

1.2 Who are the readers of this report?

Consider the main reader/s, but also secondary readers. The main reader for the recycling report alluded to above is the director of the recycling programme. Secondary readers might be the facilities management team on campus, the finance team, etc.

Try to understand what the readers already know, what they need to know, and how they will use this report. You will need to give enough information to satisfy all these potential readers. You will need to use headings carefully so that different readers can use the report in different ways.

1.3 What are the report's main messages?

- Taking into account the information above, think carefully about the main message/s you need to convey, and therefore what information is required. Ask yourself: What are the required pieces of information I need to include?
- What are the additional pieces of information I need to include?

1.4 How will the messages be structured?

The modern business approach is direct (or deductive, to use a more sophisticated term). This approach presents the conclusions or recommendations near the beginning of the report, and the report provides justification for these recommendations. This approach will be used for the remainder of this handbook and for report writing in general in the Victoria Business School (Commerce Faculty).

It should be noted, however, that there is sometimes a place for the indirect (inductive) approach. This approach leads the reader through the discussion first and reveals the conclusions and recommendations at the end of the report. This approach might be used if the recommendations are likely to be controversial or unpopular (Emerson, 1995).

The next step is to construct an outline, or structure, for your report. Check for a logical flow, and check your outline against your purpose, your reader/s, and the report's relevant information requirements.

2 Structuring your business report

A business report may contain:

- a covering letter or memorandum
- a title page
- an executive summary
- a table of contents
- an introduction
- conclusions
- recommendations
- findings and discussion
- a list of references
- appendices.

2.1 Covering letter/memorandum

Often a letter is attached to a report to officially introduce the report to the recipient. If the recipient is outside the organisation, a letter format is appropriate; if the recipient is inside the organisation, a memorandum/memo is appropriate.

The covering letter or memorandum should:

- remind the reader of their request for the report
- state the purpose of the report
- acknowledge any assistance
- indicate future actions to be taken.

2.2 Title Page

The title page should be brief but descriptive of the project. It should also include the date of completion/submission of the report, the author/s, and their association/organisation.

2.3 Executive Summary

The executive summary follows the title page, and should make sense on its own. The executive summary helps the reader quickly grasp the report's purpose, conclusions, and key recommendations. You may think of this as something the busy executive might read to get a feel for your report and its final conclusions. The executive summary should be no longer than one page. The executive summary differs from an abstract in that it provides the key recommendations and conclusions, rather than a summary of the document.

2.4 Table of Contents

The table of contents follows the executive summary on a new page. It states the pages for various sections. The reader receives a clear orientation to the report as the table of contents lists all the headings and sub-headings in the report. These headings and sub-headings should be descriptive of the content they relate to (see section 3 of this handbook).

2.5 Introduction

The introduction sets the stage for the reader. It gives the context for the report and generates the reader's interest. It orients the reader to the purpose of the report and gives them a clear indication of what they can expect.

> The introduction should**:**
>
> - briefly describe the context
> - identify the general subject matter
> - describe the issue or problem to be reported on
> - state the specific questions the report answers
> - outline the scope of the report (extent of investigation)
> - preview the report structure
> - comment on the limitations of the report and any assumptions made.
>
> (Adapted from Emerson, 1995, p. 35)

2.6 Conclusions/recommendations

A business report usually needs both conclusions and recommendations. The difference between conclusions and recommendations in a report lies in the orientation to time. Conclusions typically relate to the present or past situation.

> When writing conclusions:
>
> - interpret and summarise the findings; say what they mean
> - relate the conclusions to the report issue/problem
> - limit the conclusions to the data presented; do not introduce new material
> - number the conclusions and present them in parallel form
> - be objective: avoid exaggerating or manipulating the data.
>
> (Guffey, Rhodes & Rogin, 2001, p. 391)

Recommendations are oriented to the future: what changes are recommended, or what actions are recommended for the future? They are specific, action-oriented suggestions to solve the report problem.

> When writing recommendations:
>
> - make specific suggestions for actions to solve the report problem
> - avoid conditional words such as *maybe* and *perhaps*
> - present each suggestion separately and begin with a verb
> - number the recommendations
> - describe how the recommendations may be implemented (if you were requested to do this)
> - arrange the recommendations in an announced order, such as most important to least important.
>
> (Guffey, et al. 2001, p. 392)

Although the conclusions and recommendations are presented before the discussion, they need to logically flow from the discussion. Taking a deductive approach allows the reader insight into your conclusions/recommendations early on. When your reader reads the discussion afterwards, they will follow it more easily. Here are some examples of conclusions and recommendations:

Conclusions	**Recommendations**
Home and family responsibilities directly affect job attendance and performance.	*Provide managers with training in working with personal and family matters.*
Time is the crucial issue to balancing work and family income.	*Institute a flexitime policy that allows employees to adapt their work schedule to home responsibilities.*
A manager supportive of family and personal concerns is central to a good work environment.	*Publish a quarterly employee newsletter devoted to family and child-care issues.*

(Adapted from Guffey, et al. 2001, p. 391-392)

2.7 Findings and discussion

The discussion is the main part of your report and should present and discuss your findings. It should give enough information, analysis, and evidence to support your conclusions, and it should provide justification for your recommendations. Its organisation will depend on your purpose, scope, and requirements, but it should follow a logical and systematic organisation. The discussion should be subdivided into logical sections, each with informative, descriptive headings and a number.

Where your report's purpose is to recommend the best solution to a problem, you should show clear analysis of all options. You should explain any analytical framework you used, such as SWOT or cost benefit analysis. This analysis of options can often be presented effectively in tables.

2.8 References

Whenever you use information from other sources, references must be provided in-text and in a list of references. The style of referencing may be dictated by your faculty or organisation. The Faculty of Commerce at Victoria uses APA. See the Victoria Business School Writing Skills Workbook (that you were given in first year in the FCOM 111 course) for information on APA referencing or see the APA manual (APA, 2010). You can download a copy of the Writing Skills Workbook from the VBS website.

2.9 Appendices

If material is important to your discussion and is directly referred to, then it should be included in your discussion proper. However, you might want to use appendices to include supplementary material that enhances understanding for the reader. You might use appendices to provide details on the process or analysis you underwent (or which was required by your supervisor or lecturer).

When you choose to include information in appendices, you should refer to it clearly in your text (*refer Appendix A*). A single appendix should be titled APPENDIX. Multiple appendices are titled APPENDIX A, APPENDIX B, etc. Appendices appear in the order that they are mentioned in the text of the report.

Appendices should**:**

- provide detailed explanation serving the needs of specific readers
- be clearly and neatly set out
- be numbered/lettered
- be given a descriptive title
- be arranged in the order they are mentioned in the text
- be related to the report's purpose—not just 'tacked on'.

(Adapted from Emerson, 1995, p. 41)

A checklist of elements of a good business report is provided in Appendix A.

3 Writing your business report

Now that you have organised your thoughts, you need to put them into writing. Ensure your writing demonstrates clarity and logic. You should think constantly about your readers and make your report easy for them to read. To achieve good readability, you should:

- use effective headings and subheadings
- structure your paragraphs well
- write clear sentences with plain language
- keep your writing professional
- use white space and well-chosen fonts
- number your pages
- use footnotes, tables, figures, and appendices appropriately.

3.1 Use effective headings and subheadings

Headings and subheadings are useful tools in business writing. Ensure they are descriptive of the content to follow. In other words, rather than labelling a section ***Section 2.5***, it would be better to describe it as ***2.5 Justification for the high risk scenario.*** It is also essential that the hierarchy of headings and subheadings is clear. Use formatting (font size, bold, etc.) to show headings versus subheadings. Headings/subheadings at the same level should use parallel form (the same grammatical construction). The following examples illustrate this principle.

Ineffective headings with non-parallel construction	**Effective headings with parallel construction**
Establishing formal sales organisation	*Establish formal sales organisation*
Production department responsibilities	*Define responsibilities within the production department*
Improve cost-accounting	*Improve cost accounting*

(Adapted from Munter, 1997, p. 53)

Use sentence case for headings. This means that your first word should have a capital letter, but subsequent words have small letters, unless, of course, they are proper nouns (Write Limited, 2013). Remember to ensure that all material placed underneath a heading serves that heading. It is easy to go off on a tangent that does not relate to a heading. Remember also that all content must relate to your purpose. Every time you write a new section of your report, check that it fulfils the purpose of the report.

3.2 Structure your paragraphs well

Your headings will help create logical flow for your reader, but under each heading, you should create a series of paragraphs that are also logically ordered and structured. Paragraphs should be ordered in a logical sequence beginning with the most important material first. Within your paragraphs you should also use a structure that helps your reader. Each paragraph should begin with a topic sentence that states the main idea or topic of the paragraph. Typically a paragraph will have between 100 and 200 words and will have the following structure.

- Topic sentence (states main idea of paragraph)
- Explanation sentence (explains or expands on the topic sentence)
- Support sentences (give evidence for the idea in the topic sentence and include statistics, examples, and citations)
- Concluding sentence (optional final sentence that answers the question ‘so what?’; this is your opportunity to show your critical thinking ability)

Remember to link your paragraphs well. The first sentence (usually the topic sentence) is a good place to make a link between paragraphs. One of the most common ways to link paragraphs is to use the principle, ‘something old, something new’. This means you will include a word or phrase that contrasts the topic of the previous paragraph with the topic of your new paragraph. Take a look at the topic sentence at the beginning of this section 3.2. You will see that this topic sentence links to the material before it. For an example showing how to link ideas in a paragraph using the ‘something old, something new’ principle, see Appendix B.

3.3 Write clear sentences with plain language

Academic and business writing should be clear. You want to clearly communicate your understanding of the topic and the strength of your argument. In order to do this, keep your sentences short and use plain language where you can (Write Limited, 2013). Sentences that are too long and complicated are difficult to understand. A good average length is 15–20 words (roughly 1.5 lines). Try not to go over 2 lines. Sometimes students try to use big words in order to sound academic. This is not always a good idea. If you need a big (sometimes technical) word, fine. However, if a shorter one does the job, use it. For example, *use* is better than *utilise*, and *change* is better than *modification*.

Look at the following example.

Phase one of the project included the collection of a range of data and research material completed during 2011, which was utilised in the creation of a range of soon to be finalised analyst ‘personas’, and input into the planning of a new enhanced information architecture for the business’s online channel, particularly resources for current analysts.

Now look at a plainer version.

In 2011, the team undertook phase one of the project. They collected a range of data and research material. Using this collected material, they created analyst ‘personas’. They also began to plan an enhanced information architecture for the business’s online channel. Current analysts can use some of the resources the team have created.

You will notice some of the sophisticated words have changed to plainer ones. You will also notice that the sentences are shorter and easier to understand. Another change relates to ‘active voice’. You will notice that the first example uses some ‘passive voice’: *which was utilised*. Passive voice enables writers to omit the people (or doers) from their sentences. However, readers often appreciate knowing ‘who’ does something. You will notice in the second example, the writer adds a doer: *team*. This means the writer can now use the active voice: *In 2011, the team completed*…All of these techniques—short sentences, plainer language, and active voice—will help your reader understand your message in one reading. This is especially important in business writing where readers have busy working days.

3.4 Keep your writing professional

Ensure you use an appropriate tone for your readers. Where possible, use personal pronouns *we* and *you: We recommend you check the building’s foundations.* Personal pronouns create a friendly tone that is appropriate for New Zealand business and government. They also help the writer avoid the passive voice. And, as stated above, readers like to know ‘who’ will do something. However, sometimes you might want a more formal tone where personal pronouns are not appropriate. In these cases, you can use words like *research* or *report* as your sentence subject: *This report discusses…, This research has found that… .* Another way of ensuring appropriate tone is to avoid terms that may be interpreted as offensive to ethnic or other groups. Be careful to use gender-neutral terms. For example, use plural pronouns (*they* when referring to *clients*) rather than gender-specific pronouns (*he* or *he/she)*. Another aspect of tone relates to the use of contractions. Contractions are words like *we’ve* or *it’s*. They are informal. For many business reports and for all academic reports, you will need to avoid them and write *we have* or *it is*.

Other important characteristics of professional writing are editing and proofreading. You should leave 24 hours between writing your draft and editing it. You should also leave another 24 hours between editing and proofreading. Leaving time between these stages of the writing process allows you to detach yourself from your writing and put yourself in your reader's shoes. When editing, check for:

- illogical structure
- missing headings
- irrelevant or missing content
- unnecessary content
- redundant phrases or words.

When proofreading, check for:

- grammar
- punctuation
- spelling
- formatting
- consistency.

Remember to leave enough time for these last two stages. Thorough editing and proofreading will make a big difference to the readability of your report (as well as to your marks!), and it is a courtesy to the reader.

3.5 Use white space and well-chosen fonts

White space refers to the empty space on the page. Business reports which have a more balanced use of white space and text are easier to read and more effectively communicate main points and subordinate ideas. Create white space by:

- using lots of headings and subheadings
- creating large margins along all edges (usually 2.5–3cm)
- breaking up your page with tables, charts, and graphs where possible
- using bulleted lists.

3.6 Number your pages

Your title page has no number. Use Roman numerals for the executive summary and table of contents (i, ii, iii), and Arabic numbers for the remainder of the report (1, 2, 3 …).

3.7 Use footnotes, tables, figures, and appendices appropriately

Footnotes should be used sparingly. Points that are important can usually be integrated into the text. Footnotes or endnotes should not be used for referencing (see References above).

In business reports, tables and figures are often used to represent data, processes, etc. Tables and figures should be inserted in the text of the document, close to the discussion of the table/figure. If the information is something which the reader **could** refer to rather than **should** refer to, then it may go in the appendices. Tables and figures have different purposes. A table contains an array of numbers or text (such as a SWOT table). A figure is something that contains graphical content, such as graphs created in Excel, organisational charts, or flow charts.

Insert each table/figure one-and-a-half or two lines below the text. The table/figure should be identified with a label and title which describes the content, for example, *Table 1. GDP of New Zealand, 1988–2002.*

If a table, figure, or appendix is included in a document, then there must be text that refers to it! The text should refer to it by name *(As Table 1 shows ….)*. The text should explain the highlights of the table or figure, not every detail. Do not leave it to the reader to try to figure out why you included the table or figure in your document. At the same time, ensure that your tables/figures supplement and clarify the text but do not completely duplicate it. Also ensure that there is sufficient information in the table or figure so that the reader can understand it without having to consult the text.

Footnotes immediately underneath the table or figure should be used to explain all abbreviations and symbols used. Do not forget to add the source of your material.

4 Concluding remarks

Now that you have the tools to develop your report, your communication should be more efficient and effective. Individual schools may have specific requirements for your report, so check with your course coordinators in case they have specific requirements. For example, the School of Marketing and International Business provides the guide attached in Appendix C. A sample report for general business writing is provided in Appendix D.

Don’t forget to make use of the resources at Student Learning should you require more guidance. Happy writing!

References

APA. (2010). Publication manual of the American Psychological Association (6th ed.). Washington, DC: American Psychological Association.

Emerson, L. (Ed.) (1995). *Writing guidelines for business students*. Palmerston North: The Dunmore Press.

Guffey, M. E., Rhodes, K., & Rogin, P. (2001). *Business communication: Process and product* (3rd Canadian ed.). Scarborough, Ontario: Nelson Thomson Learning.

Munter, M. (1997). *Guide to managerial communication: Effective business writing and speaking* (4th ed.). Upper Saddle River, NJ: Prentice Hall.

Write Limited, (2013). *The Write Style Guide for New Zealanders: A manual for business editing*. Wellington, New Zealand: Write Limited.

Appendix A: Checklist of a business report

❒ The report fulfils its purpose

❒ The report is oriented to the intended reader/s

❒ The report contains all appropriate elements (executive summary, table of contents …)

❒ The discussion has descriptive and appropriately formatted headings and subheadings

❒ The discussion contains thorough analysis of findings as well as logical flow

❒ The report has been edited for section cohesiveness and good paragraph structure

❒ The report has been proofread for sentence structure, spelling, punctuation, and consistency

❒ Tables and figures are formatted correctly and labelled

❒ Tables, figures, and appendices are referred to within the text / discussion

❒ Quotations from other sources are referenced

❒ Thoughts and ideas paraphrased from other sources are referenced

❒ The reference list is formatted properly

❒ The cover page has all necessary details

❒ Appendices are used to support the discussion, but tables / figures which are essential to the discussion are included within the text

Appendix B: Linking ideas within sentences and paragraphs

- When structuring sentences, the subject and verb should occur as closely together as possible. For example, *The PLC is important,* not *The PLC, which has been around a long time, and has seen wide use, in many contexts, continents, industries, product categories, and so forth, is important*.

- Place the material you want to emphasize at the stress position in the sentence. In a short sentence, the stress position is usually at the end of the sentence. You want to emphasize new material. For example, assuming you have already introduced the PLC, and the point you want to make next is that it is important, you would write, *The PLC is important*, rather than, *An important concept is the PLC*.

- In the above illustration, when you start the paragraph with the sentence, *The PLC is important,* you have accomplished two things. First, you have made the point that the purpose of the paragraph is to argue that the PLC is important. Second, the notion that it is important is no longer new information. Subsequent sentences should provide new information that supports that point.

- The next sentence, for example, might be:
  It is important because it explains why firms must develop new products;
  or:
  It is important for three reasons. The first reason is .....; or:
  It is important for many reasons. One important reason is .....

  Note that the stressed part of the previous sentence is no longer new and has been moved to the front of the current sentence. The new information in the current sentence is a reason why the PLC is important. The reason is placed in the stress position.

- The same pattern applies to the following sentences: *The PLC is important. It is important because it explains why firms must develop new products. New products must be developed because competitors enter the firm's markets, offerings become more homogeneous, prices decrease, and margins are reduced.*

Appendix C: Specific report requirements

For all reports, be sure that you adhere to the requirements of your particular organisation. In New Zealand business and government, these requirements will usually be stated in your organisation's style guide. A style guide is a handbook telling writers which conventions of grammar, punctuation, and tone to follow. It also tells writers how to format their documents. At Victoria, you should adhere to your particular course and/or school requirements.

Specific requirements for most reports submitted in the School for Marketing & International Business (SMIB)

1. Answer the question

The most important requirement is to answer the question! Be sure to read your assignment question very carefully.

2. Structure your report effectively

Use this handbook to guide your structure.

The key parts of your reports will be:

- title page (follow the template→)
- executive summary
- table of contents
- body of the report
- references
- appendices.

[Title of your report/project]

[Name/Code of your course]

Lecturer: [Lecturer's Name]

Submitted by:

[Your name]

[Your student number]

Tutor: [Tutor's Name]

Tutorial Number: [#]

3. Give careful consideration to your page layout and presentation

Use:

- 12-point font
- either Times New Roman or Arial (or similar) consistently throughout the report, including in tables and figures
- 2.5 centimetre (one inch) margins at the top, bottom, and both sides of the document
- 1.5 spacing between lines
- an additional line space between paragraphs, **or** indent the first line of each paragraph.

4. Reference in APA

Ensure you reference consistently in APA style. You should use in-text referencing for each citation (material that you have taken from other sources). This material will be either quotes or paraphrases. Include a reference list at the end of your report, again paying careful attention to APA style for different types of references. Your reference list will include the sources that showed up in your in-text referencing. It is not a list of everything you read, just of the material you actually included in your report.

Appendix D: An example of a finished report

This example report has been adapted from a model report in Guffey, M.E., Rhodes, K., Rogin, P. (2001). Business communication: Process and Product, 3rd Canadian Edition. Scarborough: Nelson Thomson Learning. Pp. 461-473.

While the content follows Guffey et al (2001), the formatting has been changed to match the style described in the VBS report writing guide, including APA referencing rather than MLA. Formatting has also been updated in line with current usage, and section numbering added. The commentary provided in side annotations are in the main taken from Guffey et al (2001), and further annotations can be found in the original.

Memorandum

DATE: 19 January, 2010

TO: Cheryl Bryant, Director
Recycling Programme
Office of Associated Students

FROM: Alan Christopher, OAS Business Senator

SUBJECT: Increasing participation in West Coast College's recycling programme

Here is the report you requested on 11 December 2009. It relates to the status of West Coast College's recycling programme. This report gives recommendations for increasing awareness and use of the recycling programme. It incorporates both primary and secondary research. The primary research focused on a survey of members of the West Coast College campus community.

Give purpose of the report

Although the campus recycling programme is progressing well, the information gathered shows that with more effort we should be able to increase participation and achieve our goal of setting an excellent example for both students and the local community. Recommendations for increasing campus participation in the programme include educating potential users about the programme and making recycling on campus easy.

Indicate future actions

I am grateful to my business communication class for helping me develop a questionnaire, for pilot testing it, and for distributing it to the campus community. Their enthusiasm and support contributed greatly to the success of this OAS research project.

Acknowledge any assistance

Please telephone me if you would like additional information. I would be happy to implement some of the recommendations in this report by developing promotional materials for the recycling campaign.

Analysis of the West Coast College Campus Recycling Program

Presented to

Cheryl Bryant
Recycling Director
Office of Associated Students
West Coast College

Prepared by

Alan Christopher
Business Senator
Office of Associated Students

19 January, 2010

Cover Page
Include all relevant details. Check requirements.

No page number

Executive summary

Purpose and method of this report

West Coast's recycling programme was created to fulfil the College's social responsibility as an educational institution as well as to meet the demand of legislation requiring individuals and organisations to recycle. The purposes of this report are to:

- determine the amount of awareness of the campus recycling programme
- recommend ways to increase participation in the programme.

We conducted a questionnaire survey to learn about the campus community's recycling habits and to assess participation in the current recycling programme. A total of 220 individuals responded to the survey. Since West Coast College's recycling programme includes only aluminium, glass, paper, and plastic, these were the only materials considered in this study.

Tell purpose of the report and briefly describe the research

Findings and conclusions

Most survey respondents recognised the importance of recycling and stated that they recycle aluminium, glass, paper, and plastic on a regular basis either at home or work. However, most respondents displayed a low level of awareness of the on-campus programme. Many of the respondents were unfamiliar with the location of the bins around campus and, therefore, had not participated in the recycling programme. Other responses indicated that the bins were not conveniently located.

The results of this study show that more effort is needed to increase participation in the campus recycling programme.

Give conclusion/s of report

Recommendations for increasing recycling participation

Recommendations for increasing participation in the programme include:

- relocating the recycling bins for greater visibility
- developing incentive programmes to gain the participation of individuals and on-campus student groups
- training student volunteers to give on-campus presentations explaining the need for recycling and the benefits of using the recycling programme
- increasing advertising about the programme.

Give report recommendations

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Table of Contents

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Use *leaders* to guide eye from heading to page number

1 Introduction

North American society is often criticised as being a “throw away” society, and perhaps that criticism is accurate (Cahan, 2008). We discard 11 to 14 billion tons of waste each year, according to the US Environmental Protection Agency. Of this sum, 180 million tons comes from households and businesses, areas where recycling efforts could make a difference. (Hollusha, 2010). According to a survey conducted by Decima Research, 73 percent of North American companies have waste reduction programmes (Schneider, 2008). Although some progress has been made, there is still a problem. For example, the annual volume of discarded plastic packaging in North America is eight billion tons—enough to produce 118 million plastic park benches yearly (Joldine, 2009). Despite many recycling programmes and initiatives, most of our rubbish finds its way to landfill sites. With an ever-increasing volume of waste, estimates show that 80 percent of North America’s landfills will be full by the year 2015 (de Blanc, 2009).

To combat the growing waste disposal problem, some states and provinces are trying to pass legislation aimed at increasing recycling. Many North American communities have enacted regulations requiring residents to separate bottles, cans, and newspapers so that they may be recycled (Schneider, 1999). Other means considered to reduce waste include tax incentives, packaging mandates, and outright product bans (Hollusha, 2010). All levels of government are trying both voluntary and mandatory means of reducing rubbish sent to landfills.

Give context and general subject matter

Use APA referencing style

1

1.1 West Coast Recycling Programme

In order to do its part in reducing rubbish and to meet the requirements of legislation, West Coast College began operating a recycling programme one year ago. Aluminium cans, glass, office and computer paper, and plastic containers are currently being recycled through the programme. Recycling bins are located at various sites around campus, outside buildings, and in department and administrative offices to facilitate the collection of materials. The Office of Associated Students (OAS) oversees the operation of the programme. The programme relies on promotions, advertisements, and word of mouth to encourage its use by the campus community.

Give background to issue/ problem

1.2 Purpose of this study

The OAS had projected higher levels of participation in the recycling programme than those achieved to date. Experts say that recycling programmes generally must operate at least a year before results become apparent (de Blanc, 2009). The OAS programme has been in operation one year, yet gains are disappointing. Therefore, the OAS authorised this study to determine the campus community's awareness and use of the programme. Recommendations for increasing participation in the campus recycling programme will be made to the OAS based on the results of this study.

Describe the issue to be reported on

State the specific questions the report answers

1.3 Scope of this study

This study investigates:

- potential participants' attitudes towards recycling in general
- participants' awareness of the campus recycling programme
- participants' willingness to recycle on campus
- the perceived convenience of the recycling bins.

Only aluminium, glass, paper, and plastic are considered in this study as they are the only materials being recycled on campus at this time.

The costs involved in the programme were not considered in this study as we did not consider them relevant. Steelman, Desmond, and Johnson (2008) state that a recycling programme generally does not begin to pay for itself during the first year. After the first year, the financial benefit is usually realised in reduced disposal costs (Steelman, Desmond, and Johnson 2008).

Discuss the scope (or extent) of the investigation

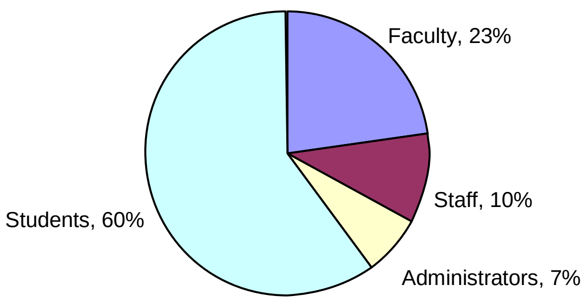
2

1.4 Sources and methods

We consulted current business periodicals and newspapers for background information and to learn how other organisations are encouraging use of in-house recycling programmes. We used these findings to formulate a questionnaire on recycling habits. This questionnaire (shown in the appendix) was then used to survey administrators, faculty, staff, and students at West Coast College campus. In all, a sample of 220 individuals responded to the self-administered questionnaire. The composition of the sample closely resembled the makeup of the campus population. Figure 1 shows the percentage of students, faculty, staff, and administrators who participated in the survey.

Discuss how the study was conducted

Figure 1. Composition of survey sample



3

Note:
If you use figures or tables, be sure to introduce them in the text. Although it is not always possible, try to place them close to the spot where they are first mentioned.

2 Conclusions

Based on the findings of the recycling survey of members of the West Coast College campus community, we draw the following conclusions.

1. Most members of the campus community are already recycling at home or at work.

2. Over half of the respondents recycle aluminium and paper on a regular basis; most recycle glass and plastic to some degree.

3. Most of the surveyed individuals expressed a willingness to participate in a recycling programme. Many, however, seem unwilling to travel very far to participate; 42 percent would like more recycling bins to be located inside the cafeteria.

4. Awareness and use of the current campus recycling programme are low. Only a little over a third of the respondents knew of any recycling bin locations on campus, and only a fifth had actually used them.

5. Respondents considered the locations of the campus bins inconvenient. This perceived inconvenience was given as the principal reason for not participating in the campus recycling programme.

3 Recommendations

After considering the findings and conclusions of this study, we offer the following recommendations in an effort to improve the operations and success of the West Coast recycling programme.

1. Increase on-campus awareness and visibility by designing an eye-catching logo for use in promotions.

2. Enhance comprehension of recycling procedures by teaching users how to recycle. Use posters to explain the recycling programme and to inform users of recycling bin locations. Label each bin clearly as to what materials may be deposited.

3. Add bins in several new locations, and particularly more in the food service and vending machine areas.

4. Recruit student leaders to promote participation in the recycling programme. These students should give educational talks to classes and other campus groups.

5. Develop an incentive programme for student organisations. Offer incentives for meeting OAS recycling goals. On-campus groups could compete in recycling drives designed to raise money for the group, the college, or a charity. Money from the proceeds of the recycling programme could be used to fund the incentive programme.

5

Note:
Report recommendations are most helpful to readers when they not only make suggestions to solve the original research problem but also describe specific actions to be taken. Notice that this report goes beyond merely listing ideas. Instead, it makes practical suggestions for ways to implement the recommendations.

4 Findings and discussion

The findings of the study will be presented in two categories.

- Recycling habits of the respondents
- Participation in the West Coast College recycling programme

4.1 Recycling habits of respondents

A major finding of the survey reveals that most respondents are willing to recycle even when not required to do so. Data tabulation shows that 72 percent of the respondents live in an area where neither the city nor the region requires separation of rubbish. Yet 80 percent of these individuals indicated that they recycle aluminium on a regular basis. Although the percentages are somewhat smaller, many of the respondents also regularly recycle glass (46 percent) and plastic (45 percent). These results, summarised in Figure 2, clearly show that campus respondents are accustomed to recycling the four major materials targeted in the West Coast recycling programme.

Figure 2. Respondents who regularly recycle at home or at work

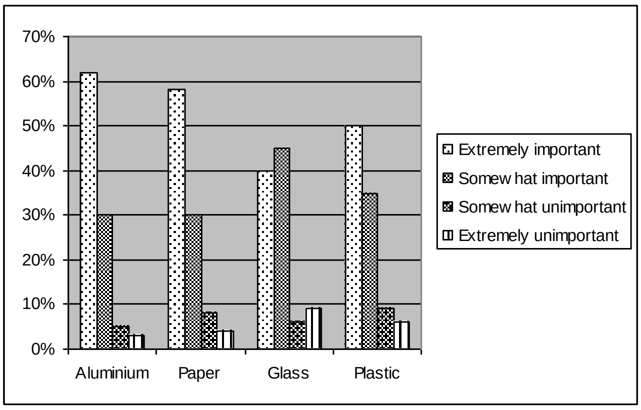
Material	Percentages
Aluminium	80%
Paper	55%
Glass	46%
Plastic	45%

Respondents were asked to rank the importance of recycling the materials collected in the West Coast programme. Figure 3 shows that respondents felt aluminium was most important, although most also ranked the other materials (glass, paper, and plastic) as either "extremely important" or "somewhat important" to recycle. Respondents were also asked what materials they actually recycled most frequently, and aluminium again ranked first.

In this section you will present, interpret, discuss, and analyse findings.

Use tables and graphs where possible to present/ summarise findings

Figure 3. Materials considered most important to recycle



When asked how likely they would be to go out of their way to deposit an item in a recycling bin, 29 percent of the respondents said "very likely", and 55 percent said "somewhat likely". Thus, respondents showed willingness—at least on paper—to recycle even if it means making a special effort to locate a recycling bin.

4.2 Participation in recycling on campus

De Blanc (2009) gives factors important to any recycling programme. She states that:

- recycling centres must be in convenient locations
- participants must be aware of these locations
- participants must be trained to use recycling centres.

Include theory in discussion of findings

We incorporated de Blanc's factors in our survey and included questions assessing awareness and use of the current bins. The survey also investigated reasons for not participating in the programme as well as reasons for the perceived convenience of current bin locations.

4.2.1 Student awareness and the use of bins

Two of the most significant questions in the survey asked whether respondents were aware of the OAS recycling bins on campus and whether they had used the bins. Responses to both questions were disappointing, as Figure 4 illustrates.

Figure 4. Awareness and use of recycling bins on campus

Location	Awareness of bins at this location	Use of bins at location
Cafeteria	38%	21%
Bookstore	29%	12%
Administration building	28%	12%
Computer Labs	16%	11%
Library	15%	7%
Student union	9%	5%
Classrooms	8%	6%
Department and Administrative offices	6%	3%
Athletic centre	5%	3%
Unaware of any bins; have not used any bins	20%	7%

Figure 4 shows that only 38 percent of the respondents were aware of the bins located outside the cafeteria. Even fewer were aware of the bins outside the bookstore (29 percent) and outside the administration building (28 percent). Equally dissatisfying, only 21 percent of the respondents had used the most visible recycling bins outside the cafeteria.

Clearly interpret your findings so that your reader can see the basis for your conclusions and recommendations

Other recycling bin locations were even less familiar to the survey respondents and, of course, were little used. These responses plainly show that the majority of the respondents in the West Coast campus community have a low awareness of the recycling programme and an even lower record of participation.

4.2.2 Reasons for not participating

Respondents offered several reasons for not participating in the campus recycling programme. Forty-five percent said that the bins were not convenient to use. Thirty percent said that they did not know where the bins were located. Another 25 percent said that they were not in the habit of recycling. Although many reasons for not participating were listed, the primary reason appears to be inconvenience of bin locations.

4.2.3 Location of recycling bins

When asked specifically how they would rate the location of the bins currently in use, only 13 percent of the respondents felt that the bins were extremely convenient. Another 36 percent rated the bins as somewhat convenient. Over half the respondents felt that the locations of the bins were either somewhat inconvenient or extremely inconvenient. Recycling bins are currently located outside nearly all the major campus rooms or buildings, but respondents clearly considered these locations inconvenient or inadequate.

In indicating where they would like recycling bins placed (see Figure 5), 42 percent of the respondents felt that the most convenient locations would be inside the cafeteria. Placing more recycling bins near the student union seemed most convenient to another 33 percent of those questioned, while 15 percent stated that they would like to see the bins placed near the vending machines. Ten percent of the individuals responding to the survey did not seem to think that the locations of bins would matter to them.

Figure 5. Preference for placement of recycling bins

Inside the cafeteria	42%
More in the student union	33%
Near vending machines	15%
Does not matter	10%

5 References

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Appendix

West Coast College recycling programme survey

West Coast College recently implemented a recycling programme on campus.

Please take a few minutes to answer the following questions so that we can make this programme as convenient as possible for you to use.

1. Please indicate which items you recycle on a regular basis at home or at work. (Tick *all* that apply.)
   ☐ Aluminium
   ☐ Glass
   ☐ Paper
   ☐ Plastic

2. Do you live in an area where the city / municipality requires separation of waste?
   ☐ Yes ☐ No

3. How important is it to you to recycle each of the following:

	Extremely Important	Somewhat Important	Somewhat Unimportant	Extremely Unimportant
Aluminium				
Glass				
Paper				
Plastic				

4. How likely would it be for you to go out of your way to put something in a recycling bin?

Very Likely	Somewhat Likely	Somewhat Unlikely	Very Unlikely

5. Which of the following items do you recycle *most* often? (Choose *one* item only.)
   ☐ Aluminium
   ☐ Glass
   ☐ Paper
   ☐ Plastic
   ☐ Other

6. Listed below are locations of the recycling bins on campus. (Check *all* those of which you are aware.)

   ☐ Administration Building
   ☐ Bookstore
   ☐ Student union
   ☐ Department and administrative offices
   ☐ Cafeteria
   ☐ Library
   ☐ Athletic centre
   ☐ Computer labs
   ☐ I'm unaware of any of these recycling bins.

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Appendices can include questionnaires and other material used in assembling the report.

Note:
The appendix continues the report's page numbering.