

# **CHAPTER - 14**

# BUSINESS REPORTS

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*(In the most general sense a business report is the conveying of information on some aspect of business by one person to another or by one group of persons to another group of persons.)*

*X* In olden days when business functions were performed on small scales, no reports were needed. But, with expansion of the world of business, it has become unavoidable for business people to take business decisions on the basis of sound and safe recommendations made by experts. The larger the organization, the greater the need for reports is likely to be. Specially, in technical and complex situations, reports become vital to business as they help the readers in understanding and solving their problems to their satisfaction and to the benefit of their organization.

## DEFINITION OF BUSINESS REPORT

*X* Different people define business reports in different words. To some, a business report is a statement of facts related to a business matter. Others define it as an objective and planned presentation of facts for the benefit of its readers.

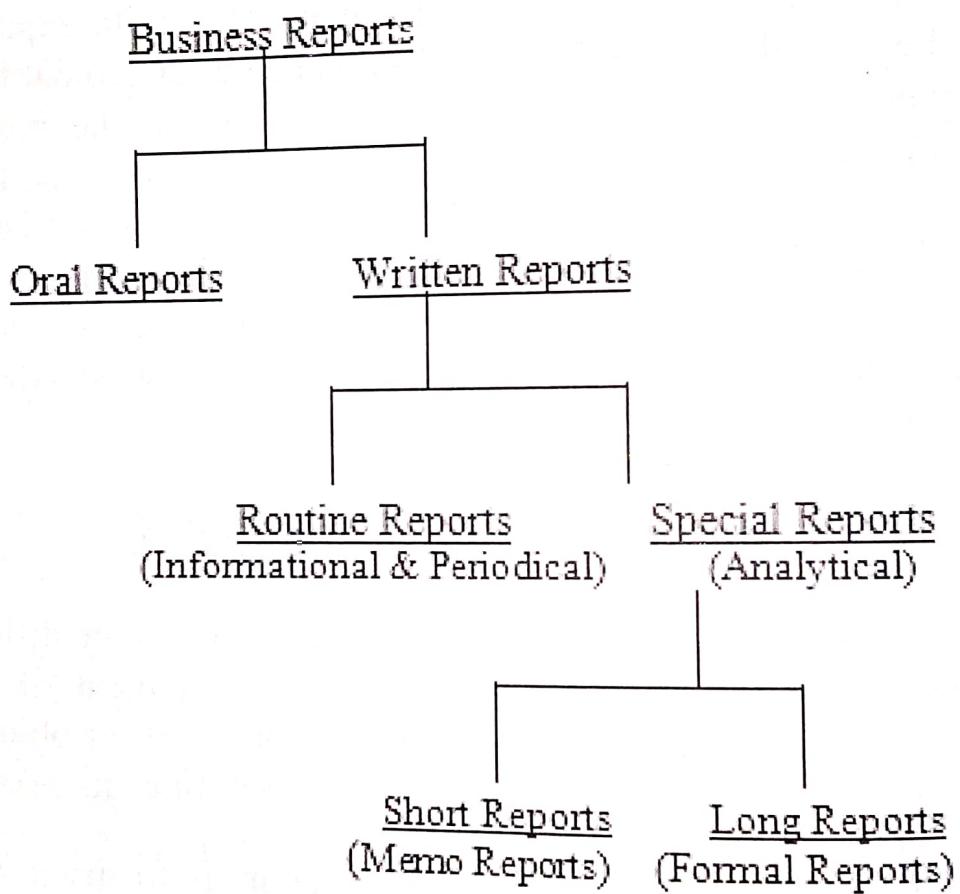
*/* The chief end of a business report is to discuss and analyze a problem with a view to finding its solution. Keeping in view this purpose of a business report, it can be defined as:

*definition* “a document in which a given situation or problem is discussed, examined and analyzed for the purpose of reaching findings, drawing conclusions and making recommendations for the benefit of its reader or readers.”

*X* Thus, we can say that a report is an account about some happening, situation, suggestion, proposal or idea. The

statement of the report is based on some information which is collected, examined and analyzed objectively for its onward submission, with the conclusions and suggestions of its writer for the benefit of its reader/readers.

## CLASSIFICATION OF BUSINESS REPORTS



Depending upon the objective for which reports are written, they are titled in different ways, as: Feasibility Reports, Investigation Reports, Accident Reports, etc. However, a broad classification of Business Reports categorizes them into:

- Oral Reports
- Written Reports

**✓ ORAL REPORTS:** Oral Reports are verbal reports. The information communicated through oral reports does not base on a written document. Instead, it is conveyed verbally i.e. by words of mouth, by reporting in person. Oral reports usually deal with day-to-day matters of lesser importance where it is not necessary to keep a record of them. An oral report is usually subjective in its approach to the problem.

**✗ WRITTEN REPORTS:** Unlike oral reports, written reports are based on written documents. A written report is fully objective in its insight into the problem. The writer studies and analyzes the problem objectively, and then presents the findings with his recommendations and suggestions in a written form. Reports are required to be written in matters of greater importance, like those of policy decisions, and when keeping a record of them is necessary.

Written reports are classified into different kinds, depending on their function, subject-matter, format and frequency. A broad division of written reports classifies them into:

- Routine Reports (Informational and Periodical)
- Special Reports (Analytical)

**✗ Routine Reports:** Routine reports deal with routine matters pertaining to a business. Since the purpose of these reports is to give information to the management on specific routine subjects, they are also called informational reports. These reports contain bare facts and statements of affairs actually prevalent. They do not carry any comments or suggestions of the reporters. Sales Reports, Financial Reports and Production Reports are the best examples of these types of reports. The information provided in these reports pertains to a fixed period, viz. a day, week, month, quarter, half-year or year, and so they can also be called Periodical Reports.

**✓ Special Reports:** The subject of these reports is some specific situation or a problem that needs a thorough analysis before a decision is taken on it. On account of this purpose of these reports, they are also called Analytical Reports. The preparation of these reports requires much care and thorough knowledge of the given problem. Here the reporter has to make convincing and realistic analysis of the business aspect under report, with his definite conclusion and recommendations.

Special or Analytical Reports are further classified into:

- Short Reports or Informal Reports
- Long Reports or Formal Reports

**✓ SHORT REPORTS:** A short or informal report uses the Memo Format for its submission. For this reason it may also be called a Memo Report. Usually it is used inside the organization but, depending upon a situation, it may be sent outside the firm. It is a short statement of facts, usually presented on one or two pages, but may range to several pages according to the nature of the subject. The objective of the writer of a short report should be to present the facts in concise, accurate, unbiased and appropriate manner with drawn-out conclusions. The style of this report is often personal, direct, informal and relaxed. In many cases, short reports are required to be made on printed forms, like confidential reports written by senior officers on the performance of their juniors, market survey reports and other such types of reports. However, the writer of a short report should always try to be simple, direct and to-the-point.

**✓ LONG REPORTS OR FORMAL REPORTS:** These reports are much more detailed and exhaustive in their form, nature and treatment of the subject. Long reports are usually prepared for outside the organizations. On account of their special importance and significance, services of such experts

are hired as have all the professional and technical know-how about the respective subjects of the reports. Some business projects involve millions and billions of rupees, and no businessman or agency can take the decision of investing that huge amount without being sure of their practicability. In situations like this, special long reports have to be prepared to look at the feasibility aspect of the projects. For this purpose many copies of the report are printed and presented to concerned individuals/organizations for their perusal and decision.

## STANDARD PATTERN OF REPORTS

Whether formal or informal, the subject matter of a special report is usually arranged in the following order:

1. Terms of Reference
2. Procedure
3. Findings and Conclusion
4. Recommendations

**Terms of Reference:** Terms of Reference comprise the subjects to be looked into. They are usually incorporated in the opening section of a report. They contain a reference to the authority who ordered the report, the subject of the report, its specific requirement and its scope.

**Procedure:** Procedure concerns the method of investigation, the sources consulted, the research made and the steps taken by the writer of the report to ascertain the facts of the subject. This element is usually incorporated in the text section of the report.

**Findings and Conclusion:** This section of a report comprises the statements made on the logical outcome of the discussion held above. It refers to the drawn out conclusions of the author of the report.

**Recommendations:** This is the final section of a report in which the author makes his recommendations, leading towards the proposed solution of the problem. Recommendations should always be made distinctly, clearly and objectively without giving any weightage to personal likings and disliking.

### PARTS OF A SHORT REPORT

The structure of a short report is simpler than the structure of a long, formal report which includes many other things that are not a part of a short report.

Since a short report is written on the pattern of a letter or a memo, so its structural parts, with a little variation, are almost the same. A short report should usually be structured according to the following lay-out:

#### Lay-Out of a Short Report

	TO: _____
	FROM: _____
	SUBJECT: _____
	DATE: _____
	INTRODUCTION: _____ _____
	TEXT WITH FINDINGS: _____ _____
	CONCLUSION: _____ _____
	SUGGESTIONS AND RECOMMENDATIONS: 1. _____ 2. _____ 3. _____
	SIGNATURE

Other parts of the short report being self-explanatory, the main sections are discussed hereunder:

✓ **Introduction:** Purpose of the introduction section is to prepare the reader for the main text of the report. It usually begins by making a reference to the Letter of Authorization and introduction of the subject of the report. Here the writer tells the reader what the report is about. He may also include in this section any such references as he thinks are necessary to orient the reader with what he is going to say.

✓ **Text:** The text part of the report refers to the activity undertaken by its author to ascertain facts of the given subject. The facts so ascertained are arranged properly in appropriate, desirable number of paragraphs. The writer should take care that the material or arguments are developed and presented methodically and logically, and nothing irrelevant is included in his discussion of the subject of the report.

✓ **Conclusion:** Conclusion of the report is the most important part of the terminal section. It sums up in brief the gist of the discussion. The writer should be sure that his conclusion does not include any new material, and it follows logically from the facts already presented in the text. In some reports conclusion is not mentioned separately, and is made a part of the text of the report.

✓ **Suggestions or Recommendations:** In this part of the report, the writer should clearly mention his suggestions or recommendations. Once again, he has to be careful of their relevancy to the subject of the report. In case the number of suggestions or recommendations is more than one, the writer should list them clearly and categorically.

## PARTS OF A LONG REPORT

The basic principles of writing of a long, formal report are the same as applicable to a short report. However, in view of the specific nature of a long report and the fact that it covers up a wide range of aspects related to the subject of the report, certain prefatory and supplemental parts are also added to it.

A strictly written long, formal report is composed of the following parts:

1. Title Page
2. Letter of Authorization
3. Letter of Transmittal
4. Introduction/Preface
5. Table of Contents
6. Table of Charts
7. Summary
8. Text
9. Conclusion
10. Recommendations
11. Appendix
12. Bibliography
13. Index

**Title Page:** It is a usual practice to combine the cover and title page for the top page. It bears the subject of the report, the name of the recipient, name of the writer or sender and the date of completion. Sometimes, the cover page is designed to reflect the subject matter of the report. In that case the title is given on the next page.

**Letter of Authorization:** Letter or Memorandum of Authorization is the letter that authorized the writer to write the report. It is reproduced in its original contents and form by the writer of the report to maintain authenticity of the document.

**Letter of Transmittal:** Letter of Transmittal comprises the message that conveys the report from the author to the reader. It is usually worded in conversational language. Sometimes it also includes acknowledgement by the writer of the report to the people who assisted him in writing the report. In such cases, the author's message is labeled as 'Foreword.'

**Introduction/Preface:** Introduction is an important part of the report. It describes in general the subject of the report, its purpose and scope. The writer in this part introduces in brief the subject with its background, perspective and purpose.

**Table of Contents:** Table of Contents is a prefatory part of a long report. It contains list of the main headings of the report outline with page numbers shown against them. Purpose of Table of Contents is to provide a sort of guidance to the reader to facilitate easy reading of the report.

**Table of Charts:** Purpose of this Table, like the Table of Contents, is also to guide the reader. It contains list of the charts, maps and other illustrations included in the report.

**Summary:** It is a condensed, concise, accurate statement of what is important in the report. In other words we may say that summary is a report of the report. It serves the very useful purpose of enabling the reader to learn about the gist of the report through a synoptic brief.

**Text:** Text or the Body of the Report is the actual report which contains an objective and analytical discussion on the problem. It presents the problem, focuses it, analysis it and explains it at length.

**Conclusion:** Conclusion part of the report is the most important section of a long report. It consists of the final outcome of the discussion on the subject of the report and is duly sustained and supported by necessary reasoning.

**Recommendations:** This part of the report comprises the suggestions and recommendations made by the author of the report in the light of the drawn out conclusion. Since the future action to be initiated on the outcome of the report shall base on the suggestions and recommendations made by the author, they should be made in a clear and understandable manner, listed one by one.

**Appendix:** Appendix is the collection of supplementary material, given at the end of the report. It comprises the material which is relevant to the subject but not included in the report. This part of the report is usually used for reference purpose.

**Bibliography:** It contains list of the books, magazines, journals, and other such published sources which the author benefited from to compile the report.

**Index:** Index is a kind of guide for the reader. It lists alphabetically important words, terms, names, etc. used in the report with their respective page numbers to enable the reader to find them in the document without trouble.

## PROCESS OF WRITING REPORTS

No business end can be achieved by writing unplanned business messages. Regardless of the type of a business report, the writer is required to plan it in advance by thinking about its purpose, possible contents, the reader, and the methodology to be employed.

Business Reports, whether formal or informal, long or short, also ask for an appropriate planning process to serve the purpose for which they are written. It is important for the writer to make adequate preparation before he undertakes the task of writing the report. The planning process involves the following steps:

- Defining the Problem, its Purpose and Scope
- Considering the Reader
- Determining Ideas to Include
- Collecting Needed Material
- Analyzing and Interpreting Data
- Organizing Data and Preparing Final Outline

**Defining the Problem, its Purpose and Scope:** The first step towards the planning process is to analyze the problem and know the purpose of the report. To do this the writer should ask himself questions like, 'What is wanted?' 'How much?' 'Why?' 'When?' 'Who?' Answers to these questions will help the writer determining the problem, its purpose and scope.

**Considering the Reader:** The second step involved in the planning process of writing reports is to consider the reader. It is extremely important for the writer to visualize his reader and his needs. He should think over, who wants the report? Who will read it? How much detail will he prefer? What is his point of view? Asking himself these questions, the writer will be in a much better position to plan the report according to the needs and expectations of the reader.

**Determining Ideas to Include:** It is always highly desirable that the writer should have a pre-thinking about what ideas he should include in his report in order to meet its purpose. In short reports just writing down the points will suffice. But, in long reports, a detailed working plan should preferably be sorted out. At this stage, the writer may formulate hypotheses as a basis for determining what kind of information he will need to write the report.

**Collecting Needed Material:** It is very important that the report presents bare facts, collected through reliable sources. Similarly, the writer may need some special information, like technical data or figures, which he may not be able to get

easily, and for which he may be required to do some extensive research, etc. In all cases, collecting real, reliable and relevant material helps the writer add to the aspect of authenticity of his document.

**Analyzing and Interpreting Data:** The fifth step involved in the planning process requires analysis, arrangement and interpretations of the data collected. The writer should do this analysis and interpretation work objectively, without letting him steered by his personal bias. Some facts of the data may be contrary to his preference but, they should not be excluded from the report because of this.

**Organizing Data and Preparing Final Outline:** After careful analysis and interpretation, the writer should organize his findings and make the final outline. But before preparing the final outline, he needs to know what constitutes a report body and to consider various methods of organizing and outlining.

## ORGANIZATION AND OUTLINE OF REPORT BODY

Organization and Outline of Report Body includes the following aspects:

- Plans for Organizing Report Body
- Ways to Organize Report Text Section
- Methods of Outlining

### **PLANS TO ORGANIZE REPORT BODY:**

To make the report meaningful for the reader, the writer should choose suitable organizational plan for the report body. He should know which method of presentation will be more effective for the reader. The two usual ways to organize a report body are:

1. Deductive or Direct Plan
2. Inductive or Indirect Plan

**Deductive or Direct Plan:** In Deductive or Direct Plan the writer puts the main ideas or main recommendations in the beginning part of the report and then follows them with detailed explanation. For reports following the deductive pattern, the three sections may be arranged in either of the two ways:

- A. (i) Conclusion and Recommendations  
 (ii) Introduction  
 (iii) Text
- B. (i) Introduction  
 (ii) Conclusion and Recommendations  
 (iii) Text

In long reports, the deductive arrangement is preferred because it gives the reader an immediate summary before he goes into the supporting details. This pattern suits the readers who wish to have an immediate idea about the conclusion. Even in short reports, many business executives are more interested in the summed-up conclusion than the explanation. However, before the writer opts to follow the deductive plan, he must visualize his readers to be sure that they prefer this sort of arrangement.

**Inductive or Indirect Plan:** Contrary to the deductive plan, in the inductive organizational plan the writer puts the text first and then presents the conclusion and recommendations. It is close to the Persuasive-Request Messages in which the reader is prepared for reception of certain information. In this plan the different sections of the report body are organized in the following order:

- i) Introduction
- ii) Text,
- iii) Conclusion and Recommendations

Indirect plan is preferred when the readers of the report want to go through the text part of the report before arriving at a conclusion. For them it is more important that the conclusion they reach is based on a sound footing. They, therefore, want to satisfy themselves first before they approve of the recommendations. The choice of the indirect plan also depends on the pre-hand knowledge of the writer about his readers.

## WAYS TO ORGANIZE REPORT TEXT SECTION

It is of paramount importance that the writer of a report, before he prepares the final outline and before he begins writing, decides on the best way to organize the mass of details included in the text section.

The text details can be organized in one or more of the following ways, depending on the needs and requirements of the readers:

### a) By Topics:

To arrange text details topic-wise means that the writer should divide the text of the report into different topics and then provide them suitable, standard heads. This arrangement is the most common since it makes reading of the report easy.

### b) By Order of Occurrence:

In this sort of arrangement, the writer presents details of the text in a chronological order. He presents the different parts of the text not according to any standard divisions but according to the time periods. This kind of arrangement is not logical but chronological.

**c) By Order of Location:**

Organization of the text materials in order of location means that the writer gives details of the report place-wise or location-wise. When a report is to be made to describe business activities spread over a number of locations, this order may be preferred.

**d) By Procedure or Process:**

This organization is useful when details of the report pertain to procedural operations of a business establishment. Here the writer describes the events of the report step-by-step to save him from possible digressions that may otherwise occur.

**e) By Order of Importance:**

According to this organization, the writer puts the details of the text in order of their respective importance. He first puts the ideas, events, or topics which are of greater importance and then follows them with ideas of lesser importance. If all items are of equal importance, the writer may then arrange them alphabetically without making any discrimination.

**f) By Order of Familiarity:**

This organizational scheme aims at proceeding from simple or familiar to the complex or unfamiliar. Sometimes this sort of arrangement of the textual details of a report is more effective because the reader can comprehend better what is known than what is not known.

**g) By Sources:**

In this method the writer of the report arranges details of the text in order of the sources of his information. This method is good only when the reader is more interested in the revealing sources than in the ideas.

### h) By Problem Solution:

In this sort of organization, the writer first discusses the problem and follows it by a solution. In this method conclusions and suggestions are made a part of the text as they are not given at the conclusion but are made after each problem as and when it is discussed.

## METHOD OF OUTLINING

After the writer has decided on the organizational plan of the text, the final task is to outline the format of the report. Outlining the format includes:

- Division of the report body into chapters
- Providing headings to the chapters
- Providing sub-headings to the main headings of the chapters

For this purpose, first the writer should make a logical and appropriate division of the report body into chapters, and then should give them proper headings and sub-headings. Drawing this sort of outline will help the writer in writing the report without wasting his time. Care should, however, be taken that the headings and sub-headings provided are in a logical sequence and avoid overlapping.

Choice of the words of headings is also an important aspect. As far as possible, the headings should be concise, brief and to-the-point. Just a glance on them must enable the reader to know what the following discussions comprise of. It is preferable to give single-worded headings to the different chapters of the report. However, short phrases can also be useful, if desirable. Main headings of the chapters do ask for their further division into sub-headings. Outline of the text remains incomplete in their absence, and may cause difficulties to the writer at the writing stage. To do this, the

writer should think over the degrees of importance of the items constituting each chapter. He should place the most important ideas in the top-heading of the chapter, and follow it by the succeeding ideas in the sub-headings.

## QUALITIES OF A GOOD BUSINESS REPORT

Since a report is a very important document, it needs to be written very carefully and consciously. In view of its importance as a decision-making document, a report has to be well-thought and well-written. A good business report should have the following qualities:

1. Completeness and Conciseness
2. Correctness and Concreteness
3. Consideration and Courtesy
4. Clarity
5. Logical Arrangement of Ideas and Objectivity
6. Comprehensiveness

Completeness and Conciseness: In view of the fact that a report is written with a specific objective, it must be complete in all respects, and must not omit anything which is pertinent and relevant to its subject. It must include all facts needed to answer the questions asked by Five 'Ws' and 'H'. At the same time it should be ensured that the report fully serves the purpose for which it has been written. Depending upon the nature of the report, everything which is to be added or attached should be carefully completed. Unnecessary burdening of the report should, however, be avoided to render it concise and to-the-point.

Proper Correctness and Concreteness: Care should be taken that the report gives a correct and concrete picture of the problem and its solutions. The information sources and the bases of findings must be mentioned correctly and specifically to make the report a reliable document.

Hypothetical approach should be avoided, and what bears correct and concrete testimony to the facts be presented. Any kind of emotional approach be avoided. At the same time all care should be taken that the words used by the writer evoke a clear, correct and concrete picture of the problem and the solutions suggested in the report.

**✓ Consideration and Courtesy:** It is always a desirable quality of a good business report that it shows consideration for what will be most meaningful for the reader. This means that total integrity is to be applied in making the research, in analyzing the problem, in discussing the subject and in organizing the facts, figures and findings. Consideration should also be made that personal comments are avoided unless they are asked for. In case there is any disagreeable material to be presented in the report, it must be handled carefully and courteously. It is preferable to place the favorable aspects before the unfavorable ones. Such a consideration and courtesy on the part of the writer will make his report a qualitative work.

**✓ Clarity:** Clarity is particularly a very essential quality of a good business report. It is very important that everything which is discussed and analyzed, argued and presented, is fully clear and understandable. All references, terms and definitions must be mentioned with due consideration to the clarity aspect of the report. Things described or discussed in ambiguous language or ununderstandable terminology will make the report a useless stuff for the reader. Thus, clarity of thought and expression is always regarded as an important feature of a good report.

**✓ Logical arrangement of Ideas and Objectivity:** Logical arrangement of ideas, suggestions and recommendations, etc. is a great quality of a good business report. Whichever the method one uses to write a report – the inductive or the deductive – the report must be logically arranged and

objectively analyzed and discussed. Nowhere the report should cause the impression of a loose attempt or of a disorderly presentation of ideas based on the personal likes and dislikes of its author.

**✓ Comprehensiveness:** A good business report has essentially to be comprehensive so that it covers up all relevant aspects of the problem. The writer of the report must not forget even for a while that the document he is preparing shall form the basis for the decisions to be taken. It has, therefore, to be written so, that it does not lack in any respect and discusses the problem comprehensively. Where needed, an explanation should be made a part of the report so that the reader does not have to ask questions after reading it.

## ILLUSTRATIONS Of Short Business Reports

### Report on the demand of Factory Workers for increase in wages:

To: The Managing Director  
Pioneer Cement Limited  
Rawalpindi

From: Manager (Administration)

**Subject: REPORT ON THE DEMAND OF FACTORY WORKERS FOR INCREASE IN WAGES**

Date: July 10, 2016

**Introduction:** This report is submitted to the Managing Director, in response to his directive dated June 25, 2016, asking me to prepare a report on the demand of the factory workers for an increase in their wages.

**Text with conclusion:** I discussed the matter with the office bearers of the Factory Workers' Union. They want an immediate 25 % increase in their wages to cope with the financial pressure on them.

We had revised the salaries of our workers in 2008, to bring them at par with the salary-structure announced by the Ministry of Labour and Industries, Government of Pakistan. In addition to, we are already giving one bonus-salary to our workers every year.

This too, is a fact that during the last two years the cost of living has gone up due to a number of factors. The recent devaluation in the currency has made the situation more critical for the common man. Yet, we should feel satisfied that we are offering better service conditions to our workers by giving them certain extra-facilities which no other organization gives to their employees.

**Suggestions and Recommendations:** In view of the present situation, and in the light of the discussion that I had with the office bearers of the Workers' Union, I suggest that:

1. To lessen economic pressure on the workers, we may set-up a Fair Price Shop on the premises of the factory where necessary commodities should be available to them on no-profit-no-loss basis. This will not cost us much but will certainly alleviate the financial suffering of the workers to a great extent.
2. Similarly, we may also set-up a dispensary on the factory premises to give free outdoor medical assistance to our workers and their families.

3. Once, these facilities are provided to the workers, we may revise their salaries and may give them 10 % increase instead of 25 %, as has been demanded by them.

Manager (Administration)

### **Report on Fire Accident in the branch office of a company:**

To: The General Manager  
National Finance Company  
Rawalpindi

From: Manager (Security)

#### **Subject: REPORT ON FIRE ACCIDENT IN THE TAXILA BRANCH**

Date: July 10, 2016

**Introduction:** This report on the Fire Accident in the Taxila Branch of the Company is submitted to the General Manager in response to his directive No. 101 issued on June 25, 2016.

**Text:** The fire broke out in the early hours of the morning of 20<sup>th</sup> June. In addition to my meeting with the Branch Manager, I interviewed the Watchman of the Branch who told that he was in his cabin when he heard a loud noise. He rushed out of the cabin and, to his great shock, he saw smoke clouds and flames rising up from the main office-building. He immediately rang up the Fire Brigade that reached the site within 15 minutes.

It was after two hours' hard struggle that the Fire-fighting staff brought the flames under control. By the time the fire was extinguished, it had eaten away all wooden furniture and most of the windows and doors of the building. All the papers and files in the office were gutted by the fire. Luckily, the fire did not reach the underground strong-room of the Branch otherwise the loss would have been far more serious. Still the damage caused by the fire is quite big.

**Conclusion:** I have made an inventory of the items consumed by the fire, which is enclosed herewith. As per a rough assessment, the total loss caused by the fire is worth Rs. 1.5 million. This includes the cost of repairs and re-construction of some portions of the office-building. In absence of any other cause of the fire, it seems most likely that the fire was caused because of some electrical fault, perhaps due to the exposed wiring.

**Suggestions and recommendations:** In view of my findings, I make the following recommendations:

1. Repair and construction work of the office-building be carried out on emergency basis.
2. Special care be taken that all electrical fixtures, including the wiring, are safe up to the maximum standard of safety.
3. All Branch Offices of the Company be equipped with Fire Alarm System to avoid recurring of such heavy damages.
4. Fire-fighting equipments be provided to all Branches and the staff be given necessary training to cope with emergency situations.

5. Periodical safety-inspections of the Branches be carried out from time to time.

Manager (Security)

### **Feasibility Report on opening a Cafeteria in a factory:**

To: The Executive Director  
Sohrab Bicycle Manufacturing Factory Limited  
Industrial Estate  
Lahore

From: Manager (Administration)

#### **Subject: OPENING A CAFETERIA ON THE FACTORY PREMISES**

Date: July 10, 2016

**Introduction:** This refers to the Office Order No. 232 issued by the Executive Director on June 25, asking me to find out if opening a Cafeteria on the factory premises will be a workable idea.

**Text with conclusion:** I interviewed a number of our employees and almost all of them have shown their keenness to have a Cafeteria in the factory area. Because of the non-availability of a Cafeteria in the factory area, during the lunch and dinner break, they have to rush out to the different tea-shops and hotels situated at a distance of about half a mile from the factory. This causes them a great inconvenience as no conveyance is easily available to them. Moreover, they

usually return late after their lunch and dinner intervals. I as such feel that their demand for the opening of a Cafeteria on the factory premises is very much justified.

I had talks with the management of some other companies also which are providing this facility to their employees. They are running their Cafeterias on no-profit-no-loss basis, and are satisfied that this way they are helping their workers in getting quality-food on cheaper rates.

**Suggestions and Recommendations:** In view of my findings, I recommend that:

1. Arrangements to start a Cafeteria within the factory premises may be made as soon as possible. For this purpose a small building, facilitating the needs of a Café, be constructed near the main gate of the factory.
2. The food-stuff be supplied to the employees of the factory on no-profit-no-loss basis.
3. The Cafeteria should be run by the factory management, under the supervision of a committee, to be constituted for this purpose.
4. A Complaint/Suggestions Register can be maintained to know views of the employees.

Manager (Administration)

## Report on decline in business:

To: The General Manager (Sales)  
Five Star Oil Mills Ltd  
Industrial Area  
Islamabad

From: Manager (Sales)

**Subject: REPORT ON DECLINE IN BUSINESS IN SINDH REGION**

Date: July 10, 2016

**Introduction:** This report is submitted to the General Manager (Sales), in accordance with his instructions contained in letter No. 211 of June 20 vide which I was required to prepare a report on decline in business in Sindh Region.

**Text with Conclusion:** I visited the Sales Offices of the Mills and almost all the Departmental Stores, situated in the big cities of Sindh, which stock and sell our product. I also had discussions with the Agency Holders, the shop-keepers and members of the public from different walks of life. From the discussions that I had with them, I came to know that till the month of April last, the sales of our product had been quite satisfactory. It was due to the introduction of a new brand of edible oil in the markets of Sindh Region, by a local company, that our sales started declining. They not only offered their product in different volumes but also kept its price relatively low, to obtain a footing in the market. Another reason of the popularity of the new product is the intense publicity that they carried out through the print and electronic media.

**Suggestions and Recommendations:** In view of these findings, I recommend that:

1. Packing of our product be changed to the effect that it is made not only more attractive but is also offered in different volumes.
2. Prices of the product be made competitive by keeping them relatively low as compared with the prices of other edible oils available in the market.
3. A strong, effective and result-oriented publicity campaign be launched by acquiring services of commercial artists and professional advertisers.
4. A prize scheme may be introduced to attract general consumers to the product.

Manager (Sales)

### **Report on introduction of a new product in market:**

To: The Executive Director  
Pak National Company Ltd  
10, Grand Trunk Road  
Rawalpindi

From: Sales Manager

**Subject: REPORT ON INTRODUCTION OF A NEW SHAMPOO IN MARKET**

Date: July 10, 2016

**Introduction:** This makes a reference to the instructions contained in your letter No. 132 of 5<sup>th</sup> July, vide which I was asked to prepare a feasibility report on the proposed venture of introducing a new shampoo in market. I submit the report as under:

**Text with findings:** I made a thorough survey of almost all the important cities of the Punjab Province to gather public opinion about the proposed shampoo. I also visited the agency holders of cosmetic products in these cities to ascertain if the market is viable of promoting a new product. During the course of my investigatory survey, I felt that the people, in particular the youth, are eager to go for a different product than the line of shampoos available in the market. The fact is that there are mainly two or three brands of shampoo which are commonly being used by people, and when we shall offer them something really different, it is bound to attract them.

**Conclusion:** In view of the changing trends of people in the use of cosmetic items, there seems to be a good and profitable prospect of business. Demand of people for a shampoo with a new formula is there. The absence of any serious competition in market also makes it a ripe time for us to introduce our product. The distributors are also ready to distribute and sell our proposed shampoo on acceptable terms and conditions.

**Recommendations:** In view of the above facts, I make the following recommendations:

1. The company may start the production of the proposed shampoo.
2. The shape of the bottles and the labeling on them must be made noticeably different from the ones already there in the market.

3. The product is offered in different sizes, with a special economy size container.
4. Price of the shampoo may be made competitive to attract consumers to it.
5. A strong print and electronic pre-sale campaign should be launched to make consumers receptive of the product.

Sales Manager