**REPORT WRITING:**

Every organisation has a routine practice of reporting on the progress and the status of different activities for taking sound business decisions.

Reports may be written by an individual or an organized body,e.g. a Committee or Sub- committee or Board of Inquiry, at regular intervals either on usual routine or on special occasions after a special inquiry conducted by them as per the directions of their superiors.

Reports are often submitted by the managers, secretaries, accountants, chief executives and experts in certain fields are often required to submit reports on important issues like decline in sales, the suitability of some premises, the reorganisation of office, the chances of variation in profits, the desirability of setting up a new branch, etc.

**Meaning of Report:**

A report is a logical presentation of facts and information. It is self-explanatory statement which provides information to management for decision making and follows up actions. Report is a systematic presentation of established facts about a specific event/subject and is a summary of findings and recommendations about a particular matter/problem.

**Definition:**

According to **Oxford English** **Dictionary**a report is defined as “an accountgiven on a particular matter, especially in the form of an official document, after thorough investigation or consideration by an appointed person or body”. Example “the chairman’s annual report”.

**Types of Report:**

Reports may be 1. Routine Reports 2. Special Reports 3.Formal Reports and 4. Informal Reports.

**1. Routine Reports:**

Routine reports are prepared periodically by filling the printed forms, to convey information about the progress or status of work. They are submitted at regular intervals or soon after the completion of the task. Following are routine reports.

**a. Progress Report:**This report givesinformation about the progress of a project or a task which is in the process of being completed, such as construction of a building or manufacture of products.

**b. Inspection Report:**It is submittedas soon as inspection is carried out. It is necessary for finding out any irregularities or changes from standard practice, in day-to-day work. Example internal audit report submitted by an internal auditor.

**c. Performance Appraisal:**It is meantfor measuring and recording the performance of an employee. Every supervisor has to fill an assessment report for each of the subordinates annually to evaluate the performance of individual employees. It also gives feedback to the employees on their performance.

**d. Periodical Report:**This is preparedby departmental heads at regular intervals on the working of a section or a department to measure the efficient functioning of each department.

**2. Special Reports:**

Special reports are prepared when a special situation or problem arises. An individual or a committee of persons, who have knowledge and understanding in the field, is appointed to investigate and study a specific problem, collect relevant information, and make suggestions to help the management for decision making. Following are some of the special reports prepared in the organisation.

**a. First information Report (F.I.R.)**:Thisreport is required when there are sudden accidents occurs like fire accident, building collapse, robbery etc. It is prepared by the person in charge on the spot, and submitted to higher authorities for their deliberation. For example report prepared by the branch manager about fire accident occurs in branch office to Regional Office or Head Office for immediate action. The report has to give all the information which is available immediately after the incident occurs such as nature of loss, extent of destruction, time of accident etc.,

**b. Investigation Report:**It is preparedafter making a thorough inquiry on some specific situations. An investigation is made when there is a problem and the management needs to find out the causes of the problem, and also the suggestions for solving it. Example, reports on falling sales, declining deposits in a bank, many customer complaints, losses in a branch, etc.,

**c. Feasibility or Survey Report:**Thisreport is prepared when an organisation intends to launch a new product in the market, introduce a new service, or make any major changes that may affect the company’s customers.

**d. Project Report:**This is written afterthe initial survey has been completed on the research project. It describes the proposal as project to be completed in future by showing the cash flow and expected results. It is used for planning and also for convincing others, especially sanctioning and funding authorities like government departments and banks.

**3. Formal Reports:**

A formal report is prepared in the prescribed or standard form and is presented according to the established procedure and through the proper channel. Reports submitted by officials or committees of organised bodies (e.g., Companies, Co-operative Societies, Local Bodies, etc.) are usually formal reports. It may be Statutory Report or Non-statutory Report.

**a. Statutory Report:**Statutory reportis one which is prepared by secretary or directory or auditor under the provisions of specific law. E.g., Auditors Report, Directors Report, Inspection committee Report Etc.,

**b. Non-Statutory Report:**Non- statutoryreports are those which are not required under the provisions of any law, but have to be prepared to help top managers for the efficient control and organisations of the business.

**4. Informal Reports:**

Informal reports, on the other hand, do not follow any prescribed form or procedure. It is usually takes the form of a person-to person communication and may even be set up in the letter form.

**Layout Of Report:**

Lay out of the report deals with arrangement and presentation of information in the report. The main purpose of report is to help the receiver to identify the facts relating to the subject under study, draw his own conclusions and take suitable action based on the conclusions and recommendations. In order to achieve its purpose the report must not only be clear, concise and logical but must also be drafted according to a recognised form and arrangement.

It is however, difficult to lay down a specific set of rules for preparation of reports. Except statutory report, the nature, length and style of a report must vary with the circumstances of the case. Following are the general arrangements of content in case of formal and special reports.

**a. The Heading or Title:**A report mustalways have a title indicating the subject of the study, the period and the location of the study. A long report has a full title page which gives the title, the name of the person who assigned the report and the name of the person or group who prepared the report, with month and year of submission. In a short report the title appears at the top of the first page, before the text of the report.

**b. Table of Contents:**Table of contents isa list of chapters or topics contained in the report. The serial number, title and page mark of each topic is given.

**c. Body of the Report:**It is a main partof the report and is made up of the following sub-section, sub-headings or sub-titles. The body is divided into the following parts:

**i. Introduction:**It contains the termsof reference and the subject of study. Here the writer analyses the problem chosen by him in the light of the terms of reference and the relevant circumstances.

**ii. Development or Findings:**In this partthe writer presents the facts and data collected with reference to his study along with the outcome of his study. The data collected may include charts, graphs and statistical tables from other published reports and presented in an organised form with heading and sub-heading for better understanding of the reader.

**iii. Conclusions or Recommendations:**In this portion the writer draws up some definite conclusions on the basis of the facts and data presented after considering all aspects of the problem in hand. He then puts forward some strong suggestions or recommendations of his own.

**iv. Appendix:**It is supplementary materialgiven at the end of the report. This may be a copy of a questionnaire used, or plans of buildings, maps or other materials which is referred to in the body of the report.

**v. References and Bibliography:**In caseof long reports, the reporter had to conduct an extensive research for the preparation of the report. Under such studies, it is practice to add a list of references and bibliography just after the appendix to indicate the sources from which the writer has drawn his materials for the report.

**vi. Index:**Index comprises of contents ofthe report and usually added after the bibliography. It is generally found in long reports.

**vii. Summary:**It contains the essence offindings and recommendations of the report and usually appended to facilitate its consideration by the person or superior body to whom it is submitted.

**viii) Signature:** All reports should be dated and signed. If it is prepared by a committee or sub-committee and the report is common, it should be signed by the chairman. If it is prepared by an individual, it has to be signed by the reporter.

**Quality of the Good Report:**

A lot of reports are written daily. Some of them are intended to document the progress of some activities i.e., feasibility reports, investigation reports, some of the reports are for monitoring purposes, some are evaluation reports but it is clear that all the reports have some objective and purpose behind it. That objective and purpose can only be achieved if a report has following features or characteristics:

**1.**           **Precise:**The purpose of the reportshould be clearly defined. Precision of a report provides the unity to the report and makes it a valuable document for best usage.

2.           **Accuracy of Facts:**Informationcontained in a report must be based on accurate fact. Since decisions are taken on the basis of reported information, any inaccurate information or statistics will lead to wrong decision. It will cause delay in achieving the organizational goal.

**3.**           **Relevancy:**The facts presented in areport should be relevant. Irrelevant facts make a report confusing and likely to mislead decision making.

**4.**           **Reader-Oriented:**A report is read byvarious stake holders. A good report is always reader oriented. Reader’s knowledge and level of understanding should be considered while writing the report. If the report is reader-friendly, it is easy to read, remember and act on it.

**5.**           **Simple Language:**A report should bewritten in a simple language, avoiding jargons and technical words for easy and clear understanding. The message of a good report should be self-explanatory.

**6.**           **Conciseness:**A report should be briefand not be very long. Lengthy reports affect the reader’s interest. Rather it means that a good report is one that transmits maximum information with minimum words and completes in all respects.

**7.**           **Grammatically Accurate:**A goodreport should be free from grammatical errors. Any faulty construction of a sentence may make its meaning different to the reader’s mind and sometimes it may become confusing or ambiguous.

8.           **Unbiased:**Recommendations made atthe end of a report should be impartial and objective. It shall not be biased with the personal feelings of the reporter. They should come as logical conclusion for investigation and analysis.

9.           **Clarity:**Clarity depends on properarrangement of facts. A good report is absolutely clear. Reporter should make its purpose clear, define its sources, state its findings and finally make necessary recommendation. Clarity of facts enhances the quality of the report.

10.      **Attractive:**A good report needs anattractive presentation. Structure, content, language, typing and presentation style should be well designed to make a good impression in the mind of its reader.