

Reports may take a variety of forms. The structure and the language used will depend on the report's purpose, the needs and background knowledge of the reader(s), and the content. Businesses may request a report when there is a problem to be solved, or when information is required. Where information is requested, this should be presented in a clear, orderly, succinct manner. Your language needs to be persuasive, yet objective and evidence must be provided to support all claims. As reports can be formal or informal, take care to read instructions carefully to ensure that you understand the expectations for a particular assignment.

Emerson (1995, p. 28) identifies two main formats for business reports: deductive (where the content is not controversial, or the reader is very busy) and inductive (where material is controversial and the reader needs to read the Discussion before being presented with the Conclusions and Recommendations). Regardless of which format is used, all reports should be presented professionally; each section should be on a separate page and numbered in a consistent style.

## Structuring a business report

Business reports usually contain most of the following sections:

### ~~Covering Letter/Memo~~

~~A covering letter is used if the report is for reader(s) from outside the business. A memo is used for internal reports. The letter/memo identifies the purpose and scope of the report, the person who requested the report and the date it was requested. It also provides the chance to acknowledge any help received in writing the report.~~

### Title Page

The title indicates the topic of the report. Make this as specific and brief as possible to give readers a clear idea of the report's content. The author's name, the name of the target reader(s), and the date the report was completed should also be provided.

### Abstract/Executive Summary

The Abstract/Executive Summary sets out the aims of the report and briefly summarises the main content, Conclusions and any Recommendations. It should only be about 50-100 words.

### Table of Contents

The Contents page shows clearly how the report is organised and helps make the information accessible to the reader. The various sections and sub-sections are titled and numbered, and the page number on which each section begins is given. Depending on the length of the report and your course requirements, you may also need a list of figures and a list of tables.

## Introduction

This is where the topic of the report is introduced, the key issues identified and the topic's importance and/or current relevance is discussed. The Introduction includes:

- The aims/objectives of the report
- The scope of the report (including its limitations)
- An outline of the report's structure
- Relevant background material (citing references where appropriate)

## Main Body of the Report

**Methods and Materials** - this is where you outline your procedures, research methods and any materials used.

**Results** - present the findings of your research in this section. Your own opinions should not be included.

**Discussion** - this is where you integrate theory and practice, persuade the reader(s) of the validity of your position, and discuss your findings in a logical, ordered manner.

## Conclusion

In this section you analyse, interpret and draw conclusions from the data presented in the body of the report. The conclusions are drawn directly from the research findings. Conclusions should be specific and concise and organised so that the most important points are listed first.

## Recommendations

Recommendations (the brief opinions of the author) are only necessary if specific action is required. These are based on the Discussion and Conclusion sections, and are organised so that the most important recommendations are listed first.

## Appendices

Appendices contain extra information such as figures, tables, questionnaires, and letters which may add to the reader's understanding of the data and conclusions. Figures and tables which take up more than half a page are usually included as appendices because the writer considers they interrupt the flow of the text. Material essential to the reader's understanding should, however, be included in the main body of the report. Appendices should be given a number/letter (eg Appendix A).

## References

This is where you list all the sources of information that you have quoted, or to which you have referred. There should be clear links between the reference list and the text of your report. See the Learning Resource hand-out on American Psychological Association (APA) referencing for more information.

## Reference

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



For more information on writing business reports go [HERE](http://owll.massey.ac.nz/assignment-types/business-report.php)

(<http://owll.massey.ac.nz/assignment-types/business-report.php>)



For a more detailed PDF guide to writing business reports go [HERE](http://www.victoria.ac.nz/vbs/teaching/publications/VBS-report-writing-guide-2013-July.pdf)

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To watch a short video on writing business reports go [HERE](https://www.youtube.com/watch?v=tH5Kw6rR4IM)

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To watch a longer video on writing business reports go [HERE](https://www.youtube.com/watch?v=cnwpHUD3kAI)

(made for high school students but gives good tips on the writing process)

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