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# Report Writing: Process, principles and styles

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# JournalWatch

Evidence-based Policy & Practice  
Research Bulletin

## Report Writing: Process, principles and styles

### Introduction

Writing reports is often seen as a time consuming and pointless exercise. However, by sharing information, reports can help develop common purposes and aims, spread successful innovations, build on successes, and avoid reinventing wheels and duplicating mistakes (Lowcay, 2003).

This issue of *JournalWatch* focuses specifically on reporting and is the third *JournalWatch* in a series that includes *Evaluation in Primary Health Care* (Magarey, 2003) and *Performance Indicators in Primary Health Care* (Kalucy, 2004). It covers:

- " Effective reporting – process and principles
- " Types of reports
- " Reporting styles
- " Presentation tips
- " Reporting in the future.

### Summary

#### Effective reporting

- " The purpose of a report is to give an account of something, to offer a solution to a problem, or to answer a question.
- " A good reporting process is a cyclical one that ensures that feedback and decision making can occur between organisations and contractors/funders.
- " Reporting principles (transparency and inclusiveness) should be applied to any report preparation to ensure that both the writer and report user share a common understanding of the underpinnings of the report.

#### Types of reports

- " **Contractual reports** are primarily required for accountability and performance assessment purposes. The key purpose of performance reporting and monitoring is to keep people focused on desired change and to help them decide what else needs to be done.
- " **Project reports** should provide detail on the overall project at the point of completion. They should be written in a way that enables the reader to assess the quality and importance of the information with the aim of persuading the reader to agree with the conclusions and recommendations.

(Continued on page 2)

December 2004  
JournalWatch

#### Inside this issue:

Introduction	1
Summary	1
Effective reporting	3
Types of reporting	6
Reporting styles	10
Presentation tips	14
Reporting in the future	14
Bibliography	16

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## Summary

*(Continued from page 1)*

- " The Canadian 1:3:25 approach to writing 'reader friendly' **research reports** for decision-makers is recommended. This approach is useful for reporting on research that is answering questions about how to make the health system work better.
- " **Evaluation reports** are normally prepared at the midpoint and at the end of a project/program. They generally cover most if not all evaluation indicators, including the relevance, efficiency, effectiveness, impact and sustainability of the project/program.
- " An **annual report** is a good marketing tool that presents the actions and accomplishments of an organisation during the financial year. It provides public evidence of financial stability and showcases the achievements of an organisation.

### Reporting styles

- " The Balanced Scorecard Management System is a useful framework in which to report on organisational strategies and directions. It enables organisations to clarify their vision and strategy and translate them into action.
- " Bennett's Hierarchy provides a logical framework in which to collect, measure, analyse and report on performance information. The Hierarchy describes a cause-and-effect chain through the identification of outcomes at seven levels. It provides a structure for a performance story, and enables organisations to identify any gaps in their knowledge.
- " Narrative reporting is particularly useful in strategic planning because it provides a medium for defining relationships, sequencing events, determining cause and effect and setting priorities among items under consideration.

### Presentation Tips

- " Presentation is a key element in successful report writing. Formatting, revising and proof reading are important processes for good presentation.
- " All reports should have an Executive Summary that presents the essential elements of the report from the introduction through to the recommendations and outcomes.
- " Reports should be visually appealing and easy to read. Diagrams, figures, charts, tables and graphs can all add interest to a report.

### Reporting of the Future

- " Consumers are having a greater say in the information they want presented by an organisation and this is leading to a market-led reporting model.
- " Reporting is moving from being periodic to continuous with updated information being transmitted to users.
- " The emphasis on non-financial performance measures for economic, social, health, safety and environment issues will continue to grow.
- " Within this changing environment, expectations and demands of contractors/funders to report writing should be kept reasonable and realistic.

## JournalWatch - Scope & Purpose

With the aim to inform primary health care policy and practice in Australia, this research bulletin summarises examples of key recent research findings identified by the author. Feedback and suggestions for *JournalWatch* are welcomed by the:

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## Effective reporting

### What is an effective report?

A report is a structured written presentation developed as a response to a specific purpose, aim or request. The purpose of a report is to give an account of something, to offer a solution to a problem, or to answer a question (Curtin University of Technology, 2004). Reporting is primarily a tool to enhance accountability, assist in organisational learning and decision-making, and improve communication both internally and externally (AccountAbility, 2003).

An effective report has the following characteristics. It is:

- " appropriate to the purpose – this is clearly identified from the outset, so that the conclusions and or/recommendations will be relevant;
- " appropriate to the audience – the reader's knowledge will influence the type of background detail that will need to be in the report and the emphasis that will be placed on particular issues of interest
- " accurate and complete – this is essential for a high quality report;
- " logical – this enables the report to be easily understood;
- " clear, concise and well organized with clear section headings – this will assist in leading the reader logically to the conclusions and recommendations.

(Curtin University of Technology, 2004, Monash University, 1998).

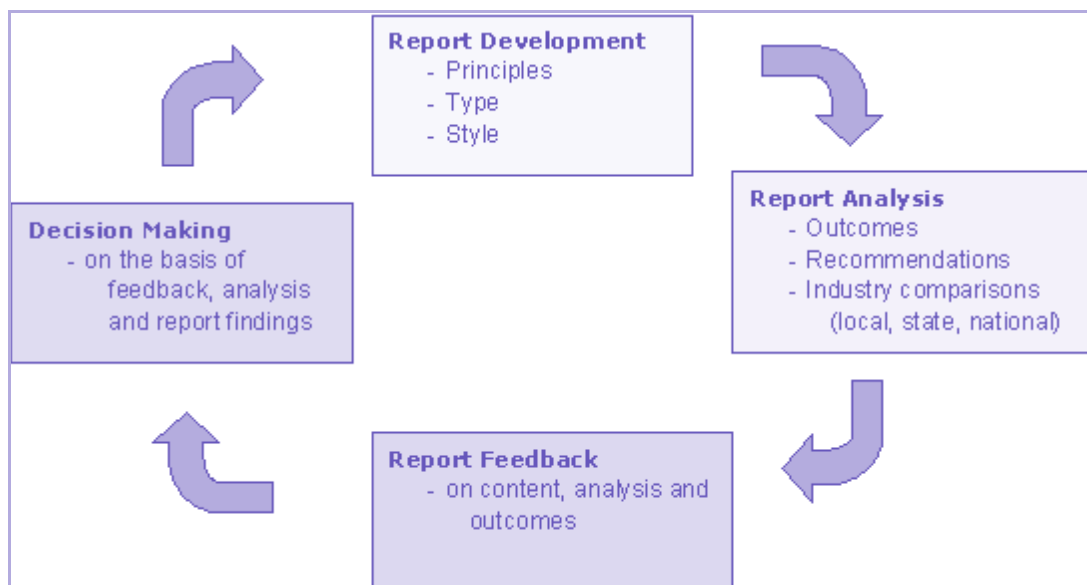
### What is the Reporting Process?

A good reporting process is a cyclical one (Figure 1) that ensures feedback and consequently decision making can take place between organisations and contractors. The Global Reporting Initiative (GRI) (2002) states:

*Reports alone will provide little value if they fail to inform stakeholders or support a dialogue that influences the decisions and behaviour of both the reporting organisation and its stakeholders.*

**Report Development** is primarily the responsibility of the report writer, who should discuss with the contractor (in the case of contractual reports) the type of report that should be written and what form it should take. Data collection is an integral part of this stage in the

Figure 1 The Reporting Process



### Effective reporting

*Reporting is primarily a tool to enhance accountability, assist in organisational learning and decision-making, and improve communication both internally and externally*

*A good reporting process is a cyclical one that ensures feedback and consequently decision making can take place between organisations and contractors*



## Effective reporting

*Decision-making is one of the key outcomes of report writing and if the cycle is followed, writing reports will be seen as a valuable task of an organisation*

reporting process. One of the key issues with data collection is that much effort can be expended into producing data but the use of the data can be unclear (Canadian Health Services Research Foundation, 2003). The collection of data should be clearly relevant to the report outcomes and recommendations and should be accurate and reliable.

**Report Analysis** may be the responsibility of both the report writer and contractor. For example, the report writer should include outcomes and/or recommendations in their report relevant to their organisation. The contractor should be involved in analysing comparisons and performance to benchmarks. This will include comparing performance between organisations where applicable and considering outcomes in relation to standards and benchmarks.

**Report Feedback** to the report writer is primarily the responsibility of the contractor. True report feedback is more than a notification that the report has been received. The contractor is responsible for providing feedback on the content and analysis of the report and on the outcomes for the organisation in relation to industry standards, benchmarks and goals. The report writer should also provide feedback to staff of the organisation, where appropriate.

**Decision Making** - the final part of the cycle - takes place after feedback and dialogue about the report. In response to the feedback from the contractor, the organisation may need to modify the way it is currently operating. Similarly, the contractor may need to make some changes to their overarching goals and intended outcomes. The decisions that are made following the dialogue between contractor and the organisation may influence the type of contractual report that is required to be written next time by the organisation. Decision-making is one of the key outcomes of report writing and if the cycle is followed, writing reports will be seen as a valuable task of an organisation.

## What are the principles of reporting?

Reporting principles are an integral part of a good reporting framework to ensure that both the writer and report user share a common understanding of the underpinnings of the report. The principles should be applied to all report preparation, particularly to the development of performance assessment reports. Principles contribute to a foundation upon which future reports will continue to evolve based on new knowledge and learning. Reporting principles are goals to which a reporter should strive and some organisations will not be able to fully apply them immediately.

The Global Reporting Initiative *Sustainability Reporting Guidelines* include an excellent set of principles to underpin report preparation and writing. The Global Reporting Initiative (GRI) is a long-term multi-stakeholder international process, whose mission is to develop and disseminate *Sustainability Reporting Guidelines* to assist organisations report on the economic, environmental and social dimensions of their activities, products and services (Global Reporting Initiative, 2002).

The GRI principles are grouped in four clusters, that:

- 1 form the framework for the report (transparency, inclusiveness, auditability);
- 2 inform decisions about what to report (completeness, relevance, sustainability, context);
- 3 relate to ensuring quality and reliability (accuracy, neutrality, comparability); and
- 4 inform decisions about access to the report (clarity, timeliness).

As stated by the GRI (2002) and highlighted in Figure 1: *"the principles of transparency and inclusiveness are the starting point for the reporting process and are woven into the fabric of all the other principles. All decisions about reporting (eg., how, when, what) should take these two principles and associated practices into consideration."*

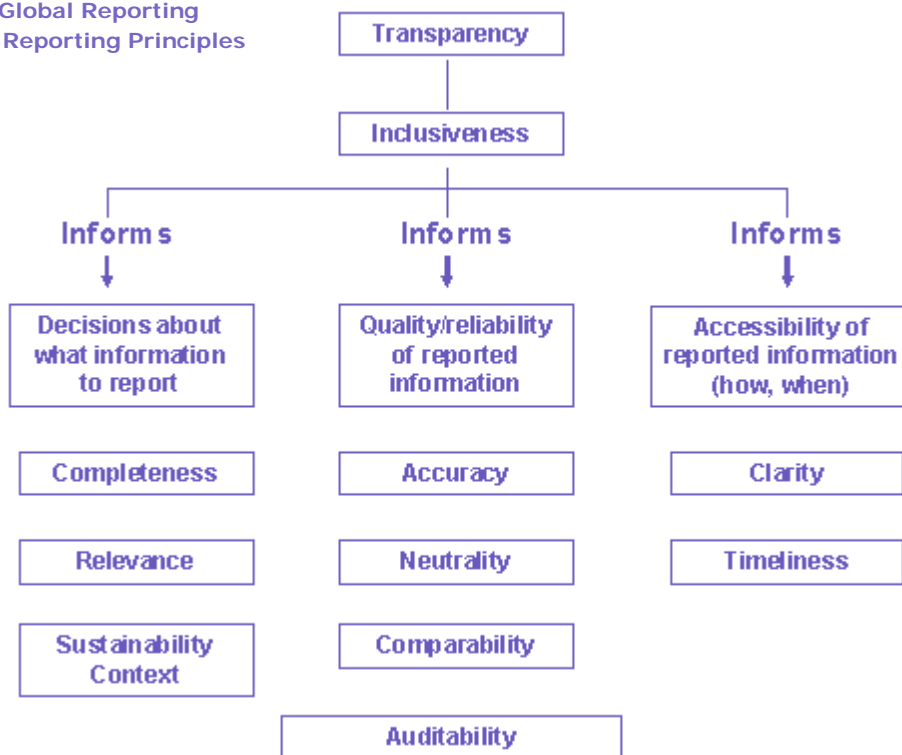
**Transparency** as an overarching principle is the centrepiece of accountability. It requires full disclosure of the processes, procedures and assumptions in report preparation.

**Inclusiveness** is based on the premise that stakeholder views are integral to meaningful reporting and therefore organisations should systematically engage stakeholders to help

*... the principles of transparency and inclusiveness are the starting point for the reporting process and are woven into the fabric of all the other principles*



Figure 2 Global Reporting Initiative Reporting Principles



## Effective reporting

*Transparency requires full disclosure of the processes, procedures and assumptions in report preparation*

*Inclusiveness is based on the premise that stakeholder views are integral to meaningful reporting and therefore organisations should systematically engage stakeholders to help focus and continually enhance the quality of its reports*

*The auditability principle refers to the extent to which the reported data and information is recorded, compiled, analysed and disclosed so that internal and external stakeholders can attest to its reliability*

focus and continually enhance the quality of its reports.

In determining what to report on, the principles of completeness, relevance, and sustainability context play a key role:

- " Completeness refers to disclosing all information that is significant within the boundaries, timeframe and scope of the report.
- " Relevance relates to the significance attached to pieces of information to inform decision making of the stakeholders. It is the degree of importance assigned to particular aspects and indicators, and represents the threshold at which information becomes significant enough to be reported.
- " Sustainability context recognizes that reporting organisations need to report on the challenges, risks and opportunities of sustainability, both within the broader macro system and as an organisation.

The quality and reliability of the report content are guided by the principles of accuracy, neutrality and comparability:

- " Accuracy refers to achieving a degree of exactness in reported information that allows users to make decisions with a high level of confidence.
- " Neutrality recognizes that reports should avoid bias in the selection and presentation of information and should strive to provide a balanced account of performance.
- " Comparability refers to ensuring that reports support comparison over time and between organisations. A level of consistency should therefore be maintained in the boundary and scope of reports.

Accessibility of reports is governed by the principles of clarity and timeliness. Put simply, stakeholders should receive information they can easily understand, in a time frame that allows them to use it effectively.

The **auditability** principle refers to the extent to which the reported data and information is recorded, compiled, analysed and disclosed so that internal and external stakeholders can attest to its reliability.



## Effective reporting

## Types of reports

*Contractual reports are primarily required for accountability and performance assessment purposes*

The Australasian Reporting Awards (ARA) are held every year to encourage organisations to strive for excellence in reporting to their stakeholders. The ARA published criteria reflect the general reporting guidelines of the Global Reporting Initiative.

The 2004 Report of the Year was awarded to Boral Limited for an excellent report that explained what the company set out to do and what it accomplished. It included a superb operational review and a comprehensive sustainability report that identified Boral's future directions and objectives.

In the opening remarks of the Award dinner, ARA Chairman John Horder said:

*"The events that have been covered in the business and financial media over the past 12 months can all be put down to a lack of integrity. And if there is a lack of integrity within an organisation, no laws, rules or regulations can substitute for it. Integrity is the key to what the ARA is all about. Transparency and disclosure in reporting can only occur if there is a strong commitment throughout the organisation to being open and honest."*

(Australasian Reporting Awards Media Release, 13 May 2004.)

## Types of reports

Although all reports should include the basic elements and principles outlined above, there are unique reporting formats eg:

- " Contractual reports
- " Project reports
- " Research reports
  - " for decision makers
  - " for academic journals
- " Evaluation reports
- " Annual reports

## Contractual reports

Contractual reports are often seen as the most difficult and onerous reports to write. Contractual reports are primarily required for accountability and performance assessment purposes.

Aucoin & Jarvis (2004) state:

*"Accountability is fundamentally a two-dimensional process. It involves not only those who report but also those who receive reports. The former are obliged to render accounts; the latter are obliged to extract accounts. The latter should not be passive recipients of reports. Those who receive reports must question these reports. The accountability process, in short, should be an interactive as well as an iterative process."*

Currently the most common use of the concept of performance assessment at the macro level is in terms of organisational performance and should be the emphasis of contractual reporting. Organisational performance is connected with ideas of results based management, performance measurement and management, and organisational learning systems. (The Performance Assessment Resource Centre, 2004).

*"Performance management (assessment) is the process of defining a mission and desired outcomes, setting performance standards, linking budget to performance, reporting results and holding public officials accountable for those results".*

(Davies 1999, The National Academy of Public Administration, 1998)

Too often performance reporting is seen as a time consuming exercise with little meaning because the purpose and audience is not clearly articulated and a reporting process is rarely followed. As highlighted earlier in the document, following a reporting process will ensure that analysis of information and outcomes, feedback and decision-making will become an integral part of performance reporting.





An example of a contractual report required is described here (Australian Research Council, 2003).

### 19.2 Annual Report

*The Institution shall submit by 31 March in the year following each calendar year for which the funding was awarded, an Annual Report. The Annual Report will include details regarding the following matters:*

- (a) The extent to which the objectives of the ARC Centres of Excellence Program and the Approved Proposal have been met*
- (b) The achievements in research and other outputs achieved resulting from the use of the funds, including any advances in knowledge, relevant publications or international collaboration;*
- (c) The performance of the Centre against the performance measures in the key result areas, listed in Schedule E;*
- (d) All expenditures under the Approved Proposal by the Centre of Excellence, including any specific Assets or Intellectual Property;*
- (e) Funding and/or other resources provided by any other Institution or Participant towards meeting the aims of the Approved Proposal.*

As with all reporting, it is important to keep in mind that producing a performance report is not an end goal in itself. As the Canadian Health Services Research Foundation (2003) noted, performance reporting and monitoring is a tool to keep people focused on desired change and to help them decide what else needs to be done.

## Project reports

The final project report is an important element in closing a project. Project reports are usually written by the project manager and provide detail on the overall project at the point of completion. Dwyer et al (2004) commented that a project report is useful as:

- " An historical record of the project and its achievements
- " An opportunity to reflect on the project as a whole
- " A comparison on the project outcomes to the original plan
- " A way of informing stakeholders of any outstanding issues
- " A summary of what went right and wrong for subsequent projects
- " A way of recording recommendations for future projects and strategies for sustainability.

The project report should not be structured as a chronological record of the project process. Rather it should be logically structured in a way that avoids repetition and enables the reader to assess the quality and importance of the information with the aim of persuading the reader to agree with the conclusions and recommendations.

Formal hand over of the report should also be considered. For some projects, it may be useful to produce a short summary document for communication of the recommendations and outcomes with key stakeholders. Distribution of this to participants in the project also demonstrates that their input was valued.

## Research reports

### Research reports for Decision Makers

The Canadian Health Services Research Foundation (2001) developed an effective approach to writing 'reader-friendly' research reports for decision-makers, which is now being followed by a number of Australian organisations including the SA Department of Health (personal communication). This approach is useful for reporting on research that is answering questions about how to make the health system work better. It is therefore a research summary for

## Types of reports

*Performance reporting and monitoring is a tool to keep people focused on desired change and to help them decide what else needs to be done*

*The project report should be logically structured in a way that avoids repetition and enables the reader to assess the quality and importance of the information with the aim of persuading the reader to agree with the conclusions and recommendations*





## Types of reports

*The report should be written in language that people with no research training background could understand*

*Academic journals usually provide detailed instructions regarding the format required for submitting a paper*

*Evaluation reports generally cover most if not all evaluation indicators, including the relevance, efficiency, effectiveness, impact and sustainability of the project/program*

decision makers and not for an academic journal.

The Canadian approach is styled 1:3:25 – that is, one page of main messages, followed by three pages of an executive summary and then no more than 25 pages wherein the findings are presented. In addition, the report should be written in language that people with no research training background could understand.

The content of the main message section is comprised of a list of bullet points. These points should highlight the lessons that decision makers can take from the research. They are one step on from a summary of findings because they express what the research really means.

### Example of Main Messages from Choices for Change: The Path for Restructuring Primary Healthcare Services in Canada (2003)

*"Decision makers will find the report's recommendations particularly useful, as they provide a guide for making these services as effective, relevant and viable as possible in the current Canadian context. The key implications that emerge from the research are:*

- No single organisational model for delivering primary healthcare among those identified can meet all the anticipated effects of primary healthcare: effectiveness, quality, access, continuity, productivity, and responsiveness.*
- Two models stand out since they meet, to varying degrees, most of the desired effects – the integrated community model and the profession co-ordination model.*
- If the attainment of all these desired effects is pursued, it is the combination of the integrated community model and the professional contact model which should be favoured, as long as ways are found to fill some remaining gaps in access to care. This combination of models maximizes all desired effects while minimizing duplication of effects and capitalizing on the organisation that is currently in place."*

The executive summary is comprised of findings that are condensed to serve the needs of busy decision makers. This section should be more like a newspaper story – the most interesting information goes at the top, followed by the background and context with less important information following.

The 25 or less pages of the report should include information on the context, implications, approach and results of the research and should also cover any additional sources of information that may be useful for decision makers, further suggested areas of research and references and bibliography. To keep it succinct and easily readable, the report should be double-spaced with 12 point type and 2.5 cm margins! It is not encouraged to lapse into academic style just because there is more room.

The 1:3:25 approach encourages research summaries for decision makers to be useful, succinct and interesting – a somewhat challenging task!

### Research Reports for Academic Journals

Research reports for academic journals follow a distinct format depending on whether they relate to empirical or humanities research. Academic journals usually provide detailed instructions regarding the format required for submitting a paper. As highlighted in the principles of effective report writing, clear writing communicates the findings within the field.

Empirical research reports often follow this format:

<b>Title</b>	
<b>Authors</b>	<i>Affiliations</i>
<b>Abstract</b>	<i>Synopsis of study</i>
<b>Introduction</b>	<i>Literature review, aims, research questions, hypotheses</i>
<b>Methods</b>	<i>Participants, measures, equipment, statistical techniques</i>
<b>Results</b>	<i>Summaries and analyses of measures obtained</i>
<b>Discussion</b>	<i>Interpretations and implications of study</i>
<b>References</b>	

(Wire, 2004)



Humanities reports include academic papers, analytic papers and literature reviews. Humanities reports often follow this format:

<b>Title</b>	
<b>Authors</b>	<i>Affiliations</i>
<b>Introduction</b>	<i>Provides context for issue or topic of paper. Describes method, if appropriate. States thesis.</i>
<b>Body</b>	<i>Argues thesis using interpreting primary sources. Synthesizes and cites secondary sources to support the interpretations of primary sources. Displays counterargument, which you refute. Provides background for subject.</i>
<b>Conclusion</b>	<i>Explores implications of thesis – its significance. Articulates further need for research in field.</i>
<b>References</b>	<i>Lists sources in appropriate style.</i>

(Wire, 2004)

## **Types of reports**

*An annual report is primarily a marketing tool and a public accountability mechanism and the audience is often wider than the contractor*

## **Evaluation reports**

Most organisations undertake evaluative exercises throughout the life of the project/program to check that the outcomes of the intervention are on target, to try and explain why certain things are happening and to learn and share important lessons. Planning the report should include determining what findings will be of interest to which stakeholder group and in which manner these are best communicated (Federal Office of Public Health, 1997). Evaluation reports are normally prepared at the midpoint of a project/program and at the end. Evaluation reports generally cover most if not all evaluation indicators, including the relevance, efficiency, effectiveness, impact and sustainability of the project/program (Performance Assessment Resource Centre, 2004).

Evaluation reports often follow the format of usual business and academic reports and have a distinct emphasis on clearly articulating conclusions and recommendations.

## **Annual reports**

A wide variety of organisations including corporations, non-profit organisations, foundations and charities produce an annual report. The key purpose of an annual report, which is primarily a marketing tool, is to assist people in understanding and assessing the performance of an organisation. The audience of an annual report is varied and can include funding bodies, government organisations, clients and other interested stakeholders.

Often the development of an annual report can be part of a contractual agreement in addition to the annual contractual report. It should be made clear however, that they are different reports. Contractual reports are primarily focused on accountability and performance assessment and are targeted to the contractor. An annual report is primarily a marketing tool and a public accountability mechanism and the audience is often wider than the contractor.

'Non-corporate' annual reports have a different structure than corporate annual reports. Non-corporate reports will often consist of four sections:

- 1 Chairman of the Board letter
- 2 Description of the organisation, causes, actions, accomplishments, etc. of the organisation
- 3 Financial statement
- 4 Directors and Officers

The most useful part of the annual report in evaluating an organisation is in the description section. This section should clearly highlight what the organisation has accomplished and who



## Types of reports

it supports. The list of directors and officers often gives some idea about who is associated with this organisation. The financial statement should be carefully evaluated. The income statement and balance sheet are critical as these determine what money came in, where it went, and where the funds have been placed over the year (The Annual Reports Library, 2004).

Corporate annual reports include similar sections to non-corporate reports but often also include a section on sales and marketing and have more information on the financial components of the business – such as stock prices and a ten-year summary of financial figures. In addition, subsidiaries, brands and addresses will also form part of the annual report.

All organisations need to remember that the annual report should be considered as a good marketing tool as it provides an opportunity to be able to present actions and accomplishments during the financial year. It is a tool to provide public evidence of financial stability and showcase the achievements of the organisation.

## Reporting styles

*The reasons for ineffective performance reporting include the minimal availability of performance information, poorly developed qualitative and quantitative performance measures and the lack of a framework in which to collate and analyse information*

*The balanced scorecard can provide feedback on both the internal business processes and external outcomes to continuously improve strategic performance*

## Reporting styles

### What frameworks can be useful in collecting and reporting on relevant performance information?

Organisations often expend time and effort on reporting on aspects of performance that do not provide useful insights into the outcomes, benefits and value of the program. For example, reporting on numbers of meetings and numbers of clients without any reference to the outcomes of these contacts is fairly limited in its value. The reasons for ineffective performance reporting include the minimal availability of performance information, poorly developed qualitative and quantitative performance measures and the lack of a framework in which to collate and analyse information. Some useful frameworks include the following:

- " Balanced Scorecard Management System
- " Bennett's Hierarchy
- " Narrative reporting

### Balanced Scorecard Management System

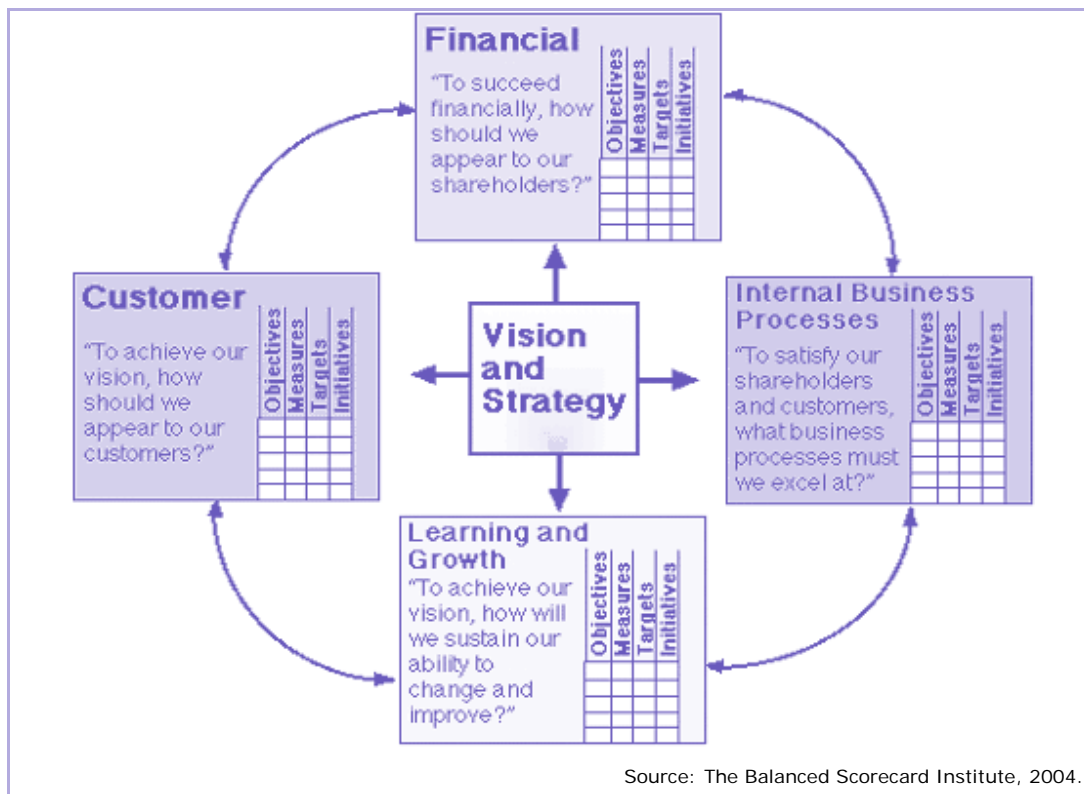
The Balanced Scorecard management system, developed in the early 1990's by Dr Robert Kaplan (Harvard Business School) and Dr David Norton, is not only a management system but also a measurement system. The balanced scorecard approach provides a clear prescription as to what companies should measure in order to 'balance' the financial perspective. It is a system that enables organisations to clarify their vision and strategy and translate them into action. The balanced scorecard can provide feedback on both the internal business processes and external outcomes to continuously improve strategic performance.

The balanced scorecard suggests that we view an organisation from four perspectives, and develop measurements, collect data and analyse it in relation to each of these perspectives, as outlined in Figure 3.

It should be recognized that although the theory of the Balanced Scorecard states that each of the four quadrants should deserve equal attention, the results can often be biased towards a particular perspective. Sometimes organisations will focus on areas that drive their success and their scorecards will reflect this. People customize the scorecard to suit their environment and build the performance measurement system around those key areas without recognizing that particular focus on one component will affect the others. All organisations should recognize when using the Balanced Scorecard that if there is concentration on just one area without considering the impact on the other parts, it will be impossible to make the connection



Figure 3 The Balanced Scorecard approach



The Ontario Hospital Association (OHA) used the Balanced Scorecard in a performance measurement initiative of 62 hospital corporations in Ontario. The primary aim of the Balanced Scorecard Report was to assist hospitals in maintaining and improving the quality, efficiency and accessibility of care.

The Balanced Scorecard was used as a comprehensive performance measurement system for the hospitals and the report identified successes within the hospital system as well as important areas for quality improvement. Results were organised into four quadrants including:

- 1 System integration and change
- 2 Clinical utilization and outcomes
- 3 Patient satisfaction
- 4 Financial performance and condition

Within each of these quadrants a number of indicators were developed that reflected the multiple aspects of hospital performance.

No single section of the Scorecard provided a complete representation of a hospital's performance. A hospital's performance was to be judged on its performance across the quadrants. Likewise, the hospitals were to not only focus their quality improvement efforts on just one aspect of performance.

Teare et al (2004)

## Reporting styles

*The balanced scorecard suggests that we view an organisation from four perspectives, and develop measurements, collect data and analyse it in relation to each of these perspectives*

*All organisations should recognize when using the Balanced Scorecard that if there is concentration on just one area without considering the impact on the other parts, it will be impossible to make the connection on how they interrelate with each other*

on how they interrelate with each other.

Developing a full-blown scorecard based on organisational strategies can often take a year or more. This is primarily due to gaining consensus from stakeholders on what the organisation should measure. Care must be taken to ensure that organisations do not end up with a make-shift performance measurement system rather than one that is based on strategic development due to time constraints. The result of this can lead to organisations measuring things that are not key priorities (Leahy, 2000).

In summary, the Balanced Scorecard if used appropriately, is a way to organize, interrelate



## Reporting styles

*Bennett's Hierarchy provides a framework for collecting the evidence required to tell evidence-based performance stories that link activities to intended outcomes*

*"Those projects that had used Bennett's Hierarchy were making significant gains. It was easy to use and quickly gave projects a causal model and insight into their work"*

*Although the Hierarchy established an evidence-based performance story it did not provide a full explanation of 'what worked for whom and why'*

and provide focus to organisational strategies. It can therefore provide a useful framework in which to report on organisational strategies and directions (Leahy, 2000).

## Bennett's Hierarchy

Bennett's Hierarchy provides a logical framework in which to collect, measure, analyse and report on performance information. Bennett's Hierarchy describes a cause-and-effect chain through the identification of outcomes at seven levels, with Level 7 representing the ideal ultimate outcome (illustrated in Figure 4). It provides a framework for collecting the evidence required to tell evidence-based performance stories that link activities to intended outcomes (McDonald, Rogers & Kefford, 2003).

The first level is about the resources used in the project. These resources produce activities (level 2) that involve people with certain characteristics (level 3). These people will have reactions to their experience (level 4) that may change their attitudes, skills, aspirations and knowledge (level 5). If this happens, people may change their practices (level 6) that in turn may achieve an end result of economic, social and/or environmental value (level 7) (McDonald et al, 2003).

It becomes clear when considering this framework that often performance reporting falls short of reaching Level 7 where outcomes are robustly measured although Levels 1-3 are covered quite accurately by most organisations.

Bennett's Hierarchy has been used by organisations as a reporting framework. One good example is the Department of Primary Industries in Victoria, Australia who used the Hierarchy for reporting on the projects in their Target 10 program. In relation to the work done by this Department, McDonald et al (2003) states: *"Those projects that had used Bennett's Hierarchy were making significant gains. It was easy to use and quickly gave projects a causal model and insight into their work. Even using existing data, most projects were able to write a performance story and quickly identify any gaps in their knowledge. The hierarchy also provided a common language for projects to discuss their work, supporting planning and communication efforts as well as helping to frame evaluations. It also provided a means for aggregating data across projects."*

Bennett's Hierarchy therefore provides a useful framework for organisations to organize, analyse and report on performance information. It was noted by McDonald et al (2003) that although the Hierarchy established an evidence-based performance story for Target 10, it did not provide a full explanation of 'what worked for whom and why'. This became an additional key evaluation question. Even with this limitation however, the hierarchy was strongly recommended as the preferred theory-of-action approach.

Below are extracts from a report by PHC RIS that used Bennett's Hierarchy to discuss the process and results of Research Skill Development Workshop (Beacham, 2003). It is a useful example of how the hierarchy can provide a guide to reporting.

*"In November 2002, PHC RIS, in partnership with the Department of General Practice, Flinders University and the Cooperative Research Centre for Aboriginal and Tropical Health (CRCATH), organised a very worthwhile research skill development workshop – 'Thinking Beyond the Project'.*

← Level 1

*The Workshop aimed to help researchers consider the implications of their work (thinking beyond the project results) and identify relevant audiences to assist dissemination. It began with an introduction....*

← Level 2

*Twenty nine people attended from Flinders University, Adelaide University*

← Level 3

*Comments from the evaluation indicated the workshop served as a good introduction to the issues, increased participant's knowledge in the area, provided good guidelines for practice and supported networking.*

← Level 4

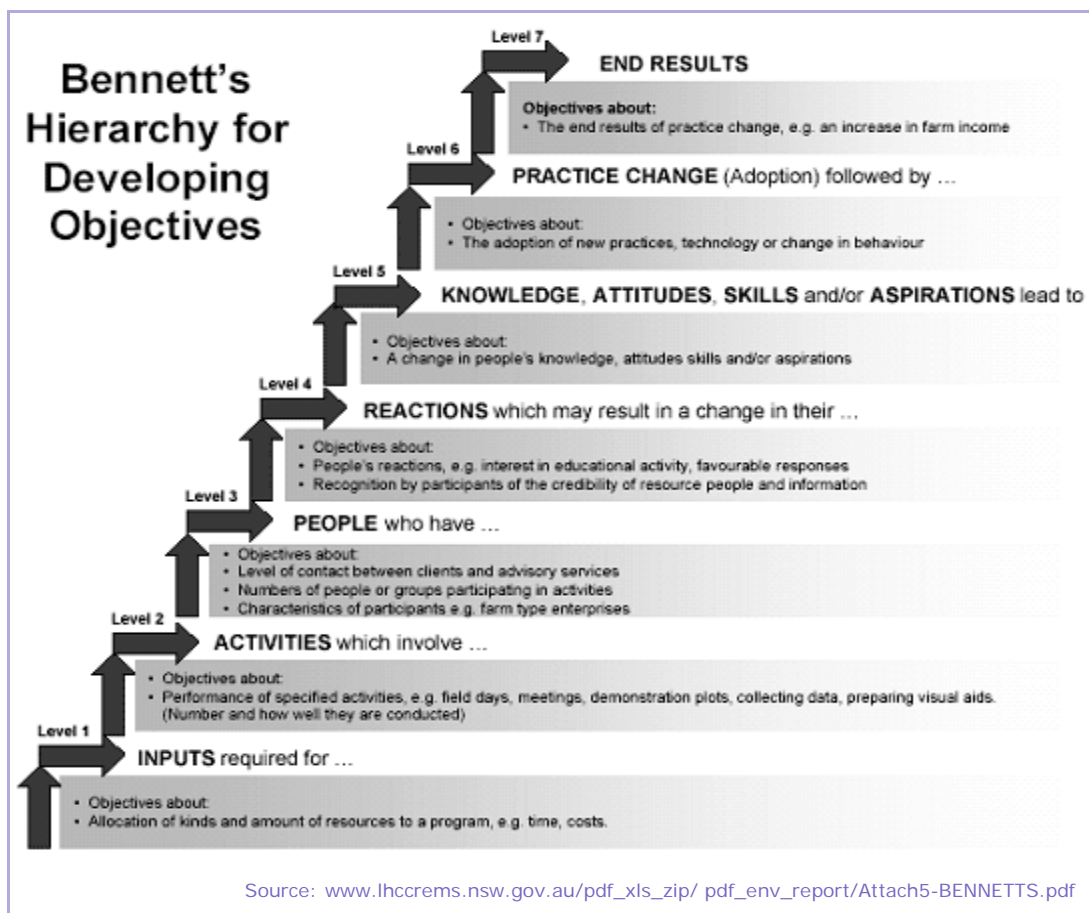
*It was exciting that, in view of what they had learnt, some participants intended to change their practice when undertaking research project in Indigenous communities, in particular by involving community people earlier, and increasing their focus on dissemination.*

← Level 5





Figure 4 Bennett's Hierarchy for Developing Objectives



## Reporting styles

*Narrative reporting is particularly useful in strategic planning because it provides a medium for defining relationships, sequencing events, determining cause and effect and setting priorities among items under consideration*

The workshop also identified a number of strategies that can help researcher's practice. These included a panel ..... The partners in this project will be following up these suggestions through appropriate channels at Flinders University....."

← Level 6

This simple evaluation did not provide evidence of the end results.

← Level 7

## Narrative Reporting

Reports full of tables, figures and bulleted lists can be boring. Stories are often more interesting and memorable for readers at all levels, from Ministers to consumers. Narrative reporting uses strategic narrative to describe the components of the story. Narrative reporting is particularly useful in strategic planning because it provides a medium for defining relationships, sequencing events, determining cause and effect and setting priorities among items under consideration. Narrative reporting of strategies clarifies the thinking behind the strategies in comparison to bullet points, which list the good things that need to be done without focusing the organisation on how they will be achieved (Harvard Business Review, 1998).

Planning and reporting by narrative is a lot like traditional storytelling. The stage should firstly be set and this is achieved by defining the current situation in a coherent and insightful manner. This involves considering the key success factors and the forces that drive change. It also involves describing and defining relationships and tensions, which can involve complex analysis. Next the challenges and critical issues should be addressed before the story reaches its conclusion in a convincing manner. The conclusion should cover how the obstacles can be overcome and the argument that leads to the desired outcomes (Harvard Business Review, 1998).



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## Reporting styles

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*Narrative reporting is most useful in the strategic and business planning of an organisation because it outlines the issues or goals to be addressed and provides solutions within the relevant context*

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## Presentation tips

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*The report should be visually appealing and easy to read*

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## Reporting in the future

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*Reporting is likely to change from being periodic to continuous with updated information being transmitted to users due to these increasing consumer expectations coupled with the expansion of information technology*

The company, 3M, writes strategic business plans in narrative rather than bullet form. Staff members found from experience with narrative reporting that it allows individuals to clarify the thinking behind their plans and also captures the imagination and excitement of people in their organisation. A well written narrative strategy can highlight a difficult situation and outline an innovative solution which can lead to improved outcomes. When people can locate themselves within the story, their sense of commitment and involvement is enhanced and narrative plans can motivate an organisation (Harvard Business Review, 1998).

It should be recognised with narrative reporting that the story cannot just be a list of bullets connected by 'and then, and then...'. Narrative reporting is a rethinking of the parts of the plan and their relationships with each other. A narrative report will take time to develop and the end result is usually quite a lengthy document.

Narrative reporting is most useful in the strategic and business planning of an organisation because it outlines the issues or goals to be addressed and provides solutions within the relevant context.

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## Presentation tips

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Presentation is a key element in successful report writing. Formatting, revising and proof reading are all necessary if the report is to be of a high standard. However, report presentation is more than just grammar, spelling and punctuation.

All reports should have an abstract or Executive Summary. This is a concise summary presentation of the essential elements of the report, from the introduction, through to and including the recommendations and outcomes. It should be independent, concise, clear, comprehensive and as a general rule only 10–15% of the length of the report (Curtin University of Technology, 2004). The Executive Summary should always be written in the writer's own words and contain no quotes. This is best written last.

The report should be visually appealing and easy to read. Large reports should include an index with page numbers. There are various ways of enhancing the visual appeal of a report. Firstly, a typeface that is easy to read should be chosen. Bullet points, italics or boldface can be used for emphasis but should be consistent throughout the document (Monash University, 1998). The document must also be written in a consistent tense – either active (preferable) or passive and there should be clear headings and sections throughout the document.

Diagrams, figures, charts, and graphs will add interest to a report and can be a valuable way of summarising information. Charts, tables and graphs are particularly useful for presenting quantitative information. All visual information should be clearly titled and referred to in the text. It should be clear to the reader exactly what they are looking at and where the information has come from.

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## Reporting in the future

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The emphasis on reporting has increased dramatically over the past few years within many industries, including the health sector. People are recognizing that the financial condition of an organisation alone is not sufficient as a performance management indicator. Intangible assets such as human capital, environmental capital, alliances, partnerships, brands and reputation are all complementary to the tangible assets of an organisation such as equipment and inventory (Global Reporting Initiative, 2002).

This change in emphasis is primarily leading towards a market-led reporting model. Consumers have ready access to information and organisations are consequently facing more clearly articulated expectations from consumers (Global Reporting Initiative, 2002). Reporting is likely to change from being periodic to continuous with updated information being transmitted to users due to these increasing consumer expectations coupled with the expansion of information technology. The shift away from paper based reports to web based



**REPORTING IN A PERIOD OF CHANGE**

The 'old' system	The 'new' system
Shareholder focus	→ Stakeholder focus
Paper based	→ Web based
Standardised information	→ Customised information
Company controlled information on performance and prospects	→ Information available from a variety of sources
Periodic reporting	→ Continuous reporting
Distribution of information	→ Dialogue
Financial statements	→ Broader range of performance measures
Past performance	→ Greater emphasis on future prospects
Historical cost	→ Substantial value-based information
Audit of accounts	→ Assurance of underlying system
Nationally orientated	→ Globally based
Essentially static system	→ Continuously changing model
Preparer-led regulations	→ Satisfying market-place demands

Source: The Institute of Chartered Accountants in England and Wales, 1998

**Reporting in  
the future**

*... well prepared and  
presented reports  
are meaningless  
unless the directions  
and  
recommendations  
contained within the  
report can be  
matched with  
demonstrable  
change within an  
organisation*

will assist in this process. As stated by Alan Benjamin, "*The annual report of the 21st Century will not be annual and it will not be a report: it will be an up to date informative, permanent dialogue.*" (The Institute of Chartered Accountants in England and Wales, 1998).

The table illustrates that there is a shift towards users having a greater say in the information presented by an organisation.

There will undoubtedly be many challenges to reporting in the future and the emphasis on non-financial performance measures will continue to grow. This has already been occurring in Australia with the growing acceptance and awareness of 'triple bottom line (TBL) reporting'. TBL reporting in the narrowest sense is measuring and reporting an organisation's performance against economic, social and environmental yardsticks. In the broader sense, the term is used to capture all the issues and processes that organisations must work with to create positive economic, social and environmental value (Commonwealth of Australia, 2003). It has been noted by commentators, that economic, social and environmental issues are not mutually exclusive and consequently it is difficult to package them neatly into the separate boxes of TBL. In addition, health and safety issues have often been overlooked in social reporting. Developing a clearly defined set of indicators that cover these issues will be a challenge for the future (The Institute of Chartered Accountants in England and Wales, 1998).

It is important to note that within this environment of change, expectations and demands of contractors about report writing should be kept reasonable and realistic. In a recent paper for the International Political Science Association Conference in 2004, Aucoin & Jarvis noted that reporting regimes can often assume too much in respect of the capacity to generate evidence and analysis that can enable managers to attribute results, outcomes, effects or consequences to activities and programs. The use of unrealistic criteria can lead to hostility by managers to the reporting requirements.

In addition, the human resource capacity to undertake the research and analysis required for extremely robust performance assessment and results-based research is in short supply in most organisations. Contractual report writing therefore, should remain reasonable and realistic in relation to an organisation's capacity and maturity.

On a final note, it should be re-iterated that well prepared and presented reports are meaningless unless the directions and recommendations contained within the report can be matched with demonstrable change within an organisation.



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