

# Skill development guide: writing a formal report

No skill is as important to managers as report writing. As a manager of the future, you need to be prepared to write progress reports, proposals, accident reports and evaluation reports – to name but a few! You would be likely to use a formal report format if:

- Your subject matter is important to your organization
- Your findings are extensive
- The analysis is complex
- The report is to be used over a long period of time.

Remember that a formal report should reflect and maintain the organization's professional image – especially if it is to be seen by people outside the organization.

Because of the importance of formal report writing for managers, lecturers in business schools often set assignments that require you to write a report of this nature. In this skill module we shall be concerned only with suggestions for the writers of *formal management* reports. We shall not try to present a comprehensive treatment of informal reports, including information reports, recommendation reports, justification reports, and proposals – for more information on these, please refer to the suggested further reading at the end of this section.

The guidelines given in this document are general. In all ‘formal report’ assignments it is important that you apply OB knowledge to the question or case/problem in hand in order to produce critically informed analysis, and that you seek guidance from your lecturer on each of the following criteria:

- Length of report
- Use of headings
- Documentation format.

## What exactly is a formal report?

The main differences between formal and informal reports are in tone, structure, and length. The planning of every report begins with a statement of purpose explaining the goal, significance, and limitations of the project. Reports include **primary information** from your own observation and experience and **secondary information** gained through library research. Formal reports require careful citation of information taken from secondary sources in the form of footnotes, endnotes, and a list of references in a bibliography. The overall presentation of the report may be deductive

or inductive and its individual parts may be arranged chronologically, geographically, spatially, or topically.

In their discussion of strategies or plans for the organization of formal reports, Guffey and Nagle (2007) define the **deductive** plan as one that ‘present big ideas first’. This means beginning with findings, proposals, or recommendations. For example, if you were studying four possible reward systems to improve employee motivation, you would begin by recommending the system you judge to be most appropriate to the organization's human resource strategy and follow with discussion of the alternatives. It is suggested that the deductive strategy is used when the reader is knowledgeable and supportive.

In contrast, the **inductive** strategy or plan presents data and discussion first, followed by conclusion and recommendations. Guffey and Nagle (2007) believe that this sequence is often most effective because ‘formal reports generally seek to educate the reader’ (p. 279). Using the study of four possible reward systems to improve employee motivation mentioned above as an example, an inductive plan would begin with information regarding all proposed programmes, followed by analysis of the information and conclusions, and finally a recommendation drawn from that analysis.

## The format of the report

Final presentation of the formal report includes three major sections:

- **Prefatory parts** – such as the letter of transmittal, the title page, table of contents, and an executive summary
- **The body** – includes an introduction, background information, discussion of findings, summary, conclusions, and recommendations
- **Supplementary parts** – such as the works cited, a bibliography, and the appendix.

### Prefatory parts

#### *Letter of transmittal*

First impressions are important; the letter or memo authorizing the report should therefore be given serious consideration. The letter should:

- Deliver the report (‘Here is the report requested by ...’)
- Present an overview of the report
- Offer to meet to discuss the contents

### *Title page*

The title page is the first page of report. It should include:

- Title of report
- Author's name and company
- Name of addressee or recipient
- Date
- Report number (if necessary).

### *Table of contents*

Rather predictably, this shows the contents and arrangement of the report. It should always include a list of appendices, and sometimes also a list of illustrations.

### *Executive summary*

This is an abridged version of whole report, written in non-technical terms; it should be *very* short and very informative; normally it describes salient features of report, draws a main conclusion and makes a recommendation. It is always written last, after the rest of report has been written.

## **The body**

### *Introduction*

The job of the introduction is to prepare the reader for what is to come; it should indicate the purpose and scope of the report and provide background information so that the reader can read the discussion intelligently. It should also motivate the reader, making them understand why the problem was researched and why the study represents a contribution to existing knowledge.

Guffey and Nagle (2007) suggest that the introduction contain seven items:

- Explanation of how the report originated and why it was authorized
- Description of the problem that prompted the report and the specific research questions to be answered
- Purpose of the report
- Scope (boundaries) and limitations or restrictions of the research
- Sources and methods of collecting information
- Summary of findings (if the report is written deductively)
- Preview of the major sections of the report to follow, thus providing coherence and transition for the reader.

### *Background*

The introductory paragraph is usually followed by a review of relevant literature, often given the heading ‘background’. The literature review serves the following purposes in the presentation of the report:

- Placing the research in a historical context to show familiarity with relevant developments
- Distinguishing what has been done from what needs to be done
- Showing how your research builds on prior knowledge by presenting and evaluating what is already known about your research topic
- Offering a point of reference for interpreting your own findings. Your report will show how your study expands, revises, or improves knowledge in an area.

The goal of the literature review is to demonstrate ‘the logical continuity between previous and present work’ (APA, 1994, p. 11).

### *Discussion of the findings*

This section is a narrative, providing all the details, evidence and data needed by the reader to understand what you are trying to do, what you have actually done, what you have found out and what you think should be done next.

Formal reports often use visual aids to emphasize, summarize, or clarify information. Some general guidelines apply to the use of visuals – they must:

- Have meaningful titles and headings
- Be identified and discussed in the text
- Be located close to their reference in the text
- Be vertical on the page
- Include a credit to the source must be credited if appropriate

Graphics software packages can create professional-looking visuals.

### *Summary / conclusions*

After your discussion of the findings, you should offer a summary of the major conclusions or milestones reached. Conclusions are only opinions, so can never advocate action – that is the preserve of the next section.

### *Recommendations*

If the discussion and conclusions suggest that specific action needs to be taken, the recommendations state categorically what must be done.

## Supplementary parts

### References

This section should include a list of reference documents which were used to conduct the project and which you consider will be useful to the reader. It should contain sufficient information for the reader to correctly identify and order the documents.

In-text citations should be referenced following the APA method. This is outlined in detail in the ‘Writing a critical essay’ part of the Skills Development Guide, but as a brief guide, follow the format shown in the reference below.

Bratton and Gold (2007) identify, ‘five major HRM models that seek to demonstrate analytically the qualitative differences between traditional personnel management and HRM’ (p. 21).

At the end of the report, all works you have referred to in this manner should be included on a page entitled ‘References’, following the relevant format (see ‘Writing a critical essay’).

### Bibliography

It is recommended to include a bibliography that lists all sources consulted in the research, whether or not you actually cited them.

### Appendices

An appendix is a section at the back of the report that contains supporting data (such as charts, tables, photographs, specifications, and test results) that rightly belong as part of the main discussion but, if included with it, would disrupt and clutter the major narrative. If you find it necessary to include an Appendix you should make clear reference to it within the relevant section of the main discussion so readers know when it would be appropriate and enlightening for them to refer to it.

## Suggested further reading

Guffey, M. E. and Nagle, B. (2007). *Essentials of Business Communications (Fifth Edition)*. Scarborough, ON: Nelson.

Hart, C. (1998). *Doing a Literature Review*. London: Sage.