

## English Corner

### Writing a Business Report



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I have talked about a variety of communicative purposes (e.g. goodwill messages, negative messages, job application letters, sales correspondence, enquiry messages, etc.) in the format of either letters or emails in previous issues. This issue introduces the scientific genre or business report genre, which is very common in today's business world.

#### **(I) What is a business report?**

A business report is an organized and objective presentation of facts needed to make decisions and solve problems. Reports are a common and important form of writing throughout business and academic environments. As the name suggests, this type of text is so widely used that it has its genre named after it. The report genre (sometimes called the scientific genre) is unique to other genres because it:

- implies the use of a scientific process which in turn suggests facts or factual writing
- uses a systematic numbering system and / or a clear heading system
- is comprised of specific sections (e.g. introduction, methodology, etc.)

There has been an increase in business report writing because of:

- Business expansion – the need for reports in large organizations.
- Globalization of business – reports are written in an increasingly international environment.
- Government requirements – to comply with the law, regulations, etc.

Business reports can be classified in different ways. If they are classified according to *function*, there are informational and analytical business reports. The former refers to business reports which present information and facts only without drawing a conclusion and making recommendations, while the latter cover conclusion and recommendations. If we classify business reports according to *time*, there are periodic reports, progress reports and special reports for ad hoc purposes. In terms of *formality*, there are formal and informal reports, and reports can also be in different *formats* such as memo, letter, email, form and report.

## **(II) Two approaches**

There are two ways to organize a business report: the inductive (indirect) and the deductive (direct) approach. The main difference between the inductive and deductive approach is where we place the conclusions and recommendations. To determine which approach should be used, we need to analyze the audience and the purpose of writing.

### **(a) Inductive approach**

The inductive approach brings the readers through the entire process of analyzing a problem. It is similar to our way of thinking: problem, facts, analysis, recommendations. This strategy is most effective when persuasion is necessary. It is also useful when the readers are not familiar with the situation and must be informed of it.

#### Inductive (Indirect)

Problem: Inadequate student parking on campus during prime class time.

Facts: 10,000 permits sold for 3,000 parking spaces; some parking lots unusable in bad weather; large numbers of visitors without permits fill parking spaces; no land for new lots.

Discussion: Carpool? Try shuttles from distant parking lots? Enforce current regulations more strictly? Charge premium for parking in prime locations or during prime time? Build double-check parking structures? Restrict visitors?

Recommendations: Short term: begin shuttle programme. Long term: solicit funds to improve current lots and build new multistory structures.

### **(b) Deductive approach**

The deductive approach is more direct; recommendations and conclusions are presented first so that readers have a frame of reference before understanding the discussion and analysis. This is best for busy executives or readers who are familiar with the issue and may prefer to get straight to the point.

#### Deductive (Direct)

Problem: Inadequate student parking on campus during prime class time.

Recommendations: Short term: begin shuttle programme. Long term: solicit funds to improve current lots and build new multistory structures.

Facts: 10,000 permits sold for 3,000 parking spaces; some parking lots unusable in bad weather; large numbers of visitors without permits fill parking spaces; no land for new lots.

Discussion: Carpool? Try shuttles from distant parking lots? Enforce current regulations more strictly? Charge premium for parking in prime locations or during prime times? Build double-check parking structures? Restrict visitors?

## **(III) Content and structure**

There are three main sections of a formal business report: preliminary section, body section and supplementary section.

### **Preliminary section**

This section is predominantly used in long reports and contains all the information regarded as necessary for the readers to understand what will follow in the body and the supplementary sections.

Letter / Memo of transmittal: After the report is finished, a short covering letter / memo is attached to the front of the report saying that the report has been completed as requested and that a copy is enclosed for perusal.

Title page: The title page should outline who wrote the report, what the report is about and why it was written. The writer's name, the person who commissioned the report and other relevant information like the date and reference number should be included.

Table of contents: Provides a list of the main sections including the numeric / heading system used in the report. This is to make it easy for readers to locate and examine specific documents.

### **Body section**

This section comprises five main sections: Introduction (background); Methodology (procedure); Findings (results); Conclusion; and Recommendations (suggestions):

Introduction: The main function of this section is to prepare the reader for the main findings by putting the report into context. As with an introduction in essays, this section includes background information required to understand the problem / need / situation under investigation, as well as giving an outline of the structure of the forthcoming sections. The simple present or present perfect tense is generally used.

Procedure: This section reports how data were collected for the report. There are two different sources of information: primary and secondary. Primary sources involve data collected through questionnaires, interviews, observations and / or experiments. Secondary sources involve information from books, journals and / or reports – basically whatever has been researched before by other people. The simple past tense and passive structures predominate in this section.

Findings: This is the most important part of the report, in which the results and details are reported. Different sub-headings can be used to help comprehension. A variety of visual representations can be used for different purposes (e.g. tables, graphs, charts, etc).

Conclusions: This section examines the factual information presented in the findings section, together with the objectives of the report, and states the logical implications or conclusions reached. New facts and personal opinions should **not** be included in this section. Instead, this section presents an objective interpretation of the facts.

To draw a clear conclusion about the findings, the following expressions can be used:

- It can be concluded that ...
- The findings clearly indicate that ...
- It is clear that ...
- This study has found / demonstrated / revealed / shown that ...

To express caution when drawing conclusions, the following expressions can be used:

- The findings seem / appear to indicate that ...
- The results suggest that ...
- The evidence points to ...

Recommendations: This section is used to give advice, suggestions or recommendations. All recommendations should be based on facts from the Findings section and logical conclusions reached in the Conclusion section. When making a recommendation, suggestion or proposal, we can use a “that” clause with a modal (typically *should*).

e.g. It is recommended that the institute should form a working party to investigate the problem.

It is quite common to omit the modal, particularly in formal writing. If you leave out the modal, you should use the base form of the verb (i.e. as if the modal were present).

e.g.

- It is recommended that the institute form a working party to investigate the problem.
- It is recommended that a working party be formed to investigate the problem.
- I suggest that the Director of Finance examine the records.
- It was proposed that Sally convene a meeting to review procedures.
- It is recommended that a working party should be formed to investigate the problem.

### Supplementary section

The main two components of this section are Appendices and References. Any information which is not of primary importance can be included in an appendix. Each appendix should be self-contained (does not need other information to explain it) and correctly labelled using either letters (e.g. Appendix A) or numbers (e.g. Appendix 1).

### Quiz

1. What is the main difference between a proposal and a report?

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2. Give some examples of business reports.

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Key:

1. The major purpose of a proposal is to identify needs or problems and to seek permission from superiors / clients to implement suggested solutions or recommendations. Business reports, in contrast, are used to investigate a problem or need and report in a factual manner on what was found. Reports are regarded as factual, objective and they are not used to persuade, influence or sell. As a result, the use of tense, subjective / objective choice of words, and the tone are greatly different from those of proposals.
2. Examples of business reports: annual reports, marketing / sales reports, progress reports, special reports concerning specific issues (e.g. staff appraisal, the launch of a new product, high turnover of staff, developing new markets, etc).

References:

Guffey M, E. (2009). *Essentials of Business Communication*. USA: South-Western Cengage Learning.

