Report Writing: Business

Organisations rely on information to make effective decisions, and that information must be accurate, timely, objective and concise. Business reports play a key role in providing this information. Business reports are typically written for internal audiences, such as managers, supervisors or company directors, whether real or simulated. Like other formal reports, they use an objective, professional tone and avoid personal pronouns, contractions, colloquialisms and slang.

Business reports do three things:

- *describe* a situation (relating to a company or organisation)
- *analyse* (or discuss) that situation
- *recommend* a solution, course of action, or improvement to the situation.

Business reports explain what:

- has happened or is happening (*description*), e.g., International student numbers have declined
- the situation means for the organisation (*analysis*), e.g., Declining student numbers are likely to reduce revenue
- should be done in response (*recommendation*), e.g., To address falling enrolments and revenue, the organisation should increase investment in offshore marketing.

Structure

Business reports generally follow a standard report structure, with some key distinct differences:

- They usually do not include separate Literature Review or Methodology sections, although these elements may be integrated into the report.
- The front matter includes an Executive Summary (often longer than an abstract and focused on key findings and recommendations), a Table of Contents, Lists of Tables and Figures, and, where relevant, a List of Abbreviations.
- The body commonly includes sections such as Background, Findings, Discussion, and Conclusion, although section headings vary depending on the purpose of the report.
- The back matter typically contains Recommendations, References, and Appendices, with each appendix beginning on a new page.

Business reports vary considerably in length and typically use more headings, subheadings, bullet points and visual elements (such as charts, diagrams and white space) than scientific or technical reports. They are designed to be accessible and easy to read, while still providing detailed analysis where required. Business reports are commonly produced for organisations such as government agencies, corporations, local councils and not-for-profit organisations.

How to start

First, consider your **intended audience** and their level of knowledge and understanding. Reports for senior managers or executives are typically more concise, focusing on key findings and recommendations rather than detailed analysis. Audience expectations will influence the report's style, level of detail and use of technical language. Because decision-makers often read only the *Executive Summary*, this section is particularly important. It should be written last to ensure it accurately summarises the report's purpose, key findings and recommendations.

Second, consider the **structure of your report.**

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The body of the report should include these sections:

- **Background:** Outline the problem, issue, or situation, and include a clear aim statement explaining the purpose of the report and what it seeks to establish.
- **Findings:** Present the key information or evidence gathered.
- **Discussion/Analysis:** Analyse the findings and discuss their significance or implications.

The report should then conclude with:

- **Conclusion:** Summarise the main issues and key points from the analysis.
- **Recommendations:** Identify actions needed to address the findings and analysis.

Third, consider using headings and graphics to assist in making information clear.

Headings

Business reports typically use a range of headings and subheadings to organise information. Ensure headings are logical, clear, and use consistently formatted font, size, style, capitalisation, colour, and underlining. Use *descriptive* or *functional* headings to guide the reader through the report.

Functional headings

- What each section does, e.g., *Findings, Analysis, Recommendations*

Descriptive headings

- Refer to the content of what is discussed or analysed, e.g., *Maintenance backlog and funding considerations*

Please note: some reports combine functional *and* descriptive headings to identify the section's purpose while signalling the content to the reader. For example:

Findings: What Our Survey Tells Us About Our Customer Base

Title page

The title page should include the full report title, the name of the person or organisation for whom the report was prepared (if required), and the name(s) of the author(s). If your report contains more than five figures, tables, or other graphic aids, include a separate *List of Illustrations*. A *List of Appendices* should also be provided, showing each appendix label (e.g., Appendix A, Appendix B), its title, and page number.

Graphics

An important feature of an effective business report is the use of graphics to present information clearly and efficiently. Graphics should be clearly labelled, formatted consistently, and accompanied by a citation if sourced from a published work. Place graphics close to the relevant text and refer to them in the discussion, for example:

- 'As Table 1 shows...',
- 'As shown in Table 2,'
- 'Table 1 demonstrates...'
- 'Figure 2 clearly indicates'

Regarding title placement, table titles are *generally* placed above the table, while figure titles appear below the figure. Graphics should always be explained in the text rather than presented on their own, e.g., "*Table 1 shows the proportion of consumers who did not take up the premium plan option.*"

Verbs such as *shows, illustrates, highlights, indicates,* and *underscores* help draw attention to key points in your visuals.

- "This figure **refers** to the domestic sales only; however, ..."
- "The last two bars in the bar graph **represent** the strong increase in share performance across the whole portfolio."
- "The strongest performing affiliate is X as **highlighted** in Graph Y."

Language and content

Body

The body of the report usually consists of the Findings and Discussion sections. Findings present a factual account of the situation or problem, while the Discussion interprets and analyses their meaning. Together, these sections provide basis for the report's conclusions and recommendations.

When writing the body, ensure you:

- Present all significant information, including both positive and negative findings.
- Maintain a clear and logical structure, avoiding contradictions.
- Explain the sequence of events or factors that led to the current situation.
- Prioritise issues and indicate their relative importance.
- Move from general issues to more specific or subsidiary matters.

Present information using both text and, where appropriate, graphics. In a business report, it is important to go beyond description by explaining the significance of the information and its implications for the report's conclusions and recommendations. Use signposting language to guide the reader, such as:

- "Therefore, it is clear that X is important to Y."
- "With this result in mind, it follows that X is ..."

This is particularly important in the **Discussion/Analysis** section, where findings should be interpreted rather than simply reported.

Conclusion

The conclusion presents your informed judgement based on the findings and analysis, directly addressing the report's purpose or aim. It should summarise the key points and explain their overall significance without introducing new information. Use concise evaluative language to synthesise your main findings.

For example:

- *"This report highlights that the recruitment campaign was successful due to its broad reach among key target audiences, including X and Y."*

Any claims in the conclusion should be supported by evidence presented in the report body.

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Recommendations

The recommendations section outlines the actions that should be taken based on the report's findings and analysis. Recommendations should be relevant, practical, and achievable, and clearly identify the following:

- What needs to be done
- Who is responsible for carrying it out
- How, when, and where the action should be implemented

Recommendations may focus on improvements, changes, or new initiatives designed to enhance areas such as service delivery, productivity, or performance. Including a timeline or action plan can help clarify priorities and responsibilities.

Common recommendation structures include:

- **Directive verb:** *Hire additional technical staff to address the quality control issue*
- **Passive construction:** *It is recommended that additional technical staff be hired for X*
- **Passive with specific subject:** *Additional technical staff should be hired to address X*
- **Active with specific subject:** *Management should consider alternative funding for X*

Appendices

Appendices contain supplementary material that supports the report but is too detailed or lengthy for the main body. Appendices are placed at the end of the report and should be clearly labelled (e.g., Appendix A, Appendix B) and referenced where relevant in the report text.

For example: *For the full list of suppliers, refer to Appendix B.*

Related helpsheets

- Report Writing: Generic
- Tables and Figures

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