Writing Informational and
Analytical Reports

1.0 Applying the Writing Process to Prepare Business Reports

Reports play a significant role in the careers of all business professionals. Reports fall into three basic categories:

- **Informational reports** offer data, facts, feedback, and other types of information, without analysis or recommendations.
- **Analytical reports** offer both information and analysis, and they can also include recommendations.
- **Proposals (in our next module)** offer structured persuasion for internal or external audiences.

The nature of these reports varies widely, from one-page trip reports that follow a standard format to detailed business plans and proposals that can run hundreds of pages. No matter what the circumstances, try to view every business report as an opportunity to demonstrate your understanding of your audience's challenges and your ability to contribute to your organization's success.

1.1 Analyzing the Situation

The complexity of many reports and the amount of work involved put a premium on carefully analyzing the situation before you begin to write. Pay special attention to your **statement of purpose,** which explains *why* you are preparing the report and what you plan to deliver in the report. (See Fig 1)

Fig. 1 Problem Statement vs. Purpose Statement	
Problem Statement	*Purpose Statement*
Our company's market share is steadily declining.	To explore new ways of promoting and selling our products and to recommend the approaches most likely to stabilize our market share.
Our current computer network lacks sufficient bandwidth and cannot be upgraded to meet our future needs.	To analyze various networking options and to recommend the system that will best meet our company's current and future needs.
We need $2 million to launch our new product.	To convince investors that our new business would be a sound investment so that we can obtain desired financing.
Our current operations are too decentralized and expensive.	To justify the closing of the Newark plant and the transfer of East Coast operations to a single Midwest location in order to save the company money.

The most useful way to phrase your purpose statement is to begin with an infinitive phrase (to plus a verb), which helps pin down your general goal (to *inform, to identify, to analyze,* and so on). For instance, in an informational report, your statement of purpose can be as simple as one of these:

> To identify potential markets for our new phone-based videogames
>
> To update the board of directors on the progress of the research project
>
> To submit required information to the Securities and Exchange Commission

Your statement of purpose for an analytical report often needs to be more comprehensive. When Linda Moreno, the cost accounting manager for Electrovision, a high-tech company based in Los Gatos, California, was asked to find ways of reducing employee travel and entertainment costs, she phrased her statement of purpose accordingly:

> ... to analyze the T&E [travel and entertainment] budget, evaluate the impact of recent changes in airfares and hotel costs, and suggest ways to tighten management's control over T&E expenses

Because Moreno was assigned an analytical report rather than an informational report, she had to go beyond merely collecting data; she had to draw conclusions and make recommendations.

Proposals must also be guided by a clear statement of purpose to help you focus on crafting a persuasive message. Here are several examples of purpose statements for internal and external proposals:

> To secure funding in next year's budget for new conveyor systems in the warehouse
>
> To get management approval to reorganize the North American sales force
>
> To secure $2 million from outside investors to start production of the new titanium mountain bike

Remember, the more specific your purpose statement, the more useful it will be as a guide to planning your report. Furthermore, if you've been assigned the report by someone else, always double-check your statement of purpose with that person to make sure you've interpreted the assignment correctly.

In addition to considering your purpose carefully, you will also want to prepare a *work plan* for most reports and proposals in order to make the best use of your time. For simpler reports, the work plan can be an informal list of tasks and a simple schedule. However, if you're preparing a lengthy report, particularly when you're collaborating with others, you'll want to develop a more detailed work plan. Such a plan might include the following elements:

- Statement of the problem or opportunity (for analytical reports and proposals)
- Statement of the purpose and scope of your investigation
- Discussion of the tasks that need to be accomplished in order to complete the report
- Review of project assignments, schedules, and resource requirements
- Plans for following up after delivering the report

Some work plans also include a tentative outline, if the author has had the opportunity to think through the organization of the report.

1.2 Gathering Information

The sheer volume of information needed for many reports and proposals requires careful planning—and may even require a separate research project just to acquire the data and information you need. To stay on schedule and on budget, be sure that you review both your statement of purpose and your audience's needs so that you collect all the information you need—and only the information you need. In some cases, you won't be able to collect every piece of information you'd like, so prioritize your needs up front and focus on the most important questions.

1.3 Selecting the Right Medium

Just as you would for other business messages, select the medium for your report based on the needs of your audience and the practical advantages and disadvantages of the choices available to you. Consider several points for reports and proposals. First, for many reports and proposals, audiences have specific media requirements, and you might not have a choice. For instance, executives in many corporations now expect to review reports via their in-house intranets, sometimes in conjunction with an *executive dashboard,* a customized online presentation of key operating variables such as revenue, profits, quality, customer satisfaction, and project progress.

Second, consider how your audience wants to provide feedback on your report or proposal. Do they prefer to write comments on a printed document or to use the commenting and markup features in a word processor?

Third, will people need to search through your document frequently or update it in the future? Delivering a report as a word processor file makes both tasks far easier. Fourth, bear in mind that your choice of media also sends a message. For instance, a routine sales report dressed up in expensive multimedia will look like a waste of valuable company resources.

1.4 Organizing Your Information

The direct approach is by far the most popular and convenient for business reports; it saves time, makes the rest of the report easier to follow, and produces a more forceful report.

When you outline your content, use informative ("talking") headings rather than simple descriptive ("topical") headings (Ms. Hurley's suggests them in the description of the writing assignment.) When in question or summary form, informative headings force you to really think through the content, rather than simply identifying the general topic area.

The following sections provide specific advice on how to plan informational reports, analytical reports, and proposals.

2.0 Supporting Your Message with Reliable Information

No matter what the subject of your report, audiences expect you to support your message with solid research. As you've probably discovered while doing school projects, research involves a lot more than simply typing a few terms into a search engine. Good research requires a clear process:

1. **Plan your research.** Planning is the most important step of any research project; a solid plan yields better results in less time.

2. **Locate the data and information you need.** The research plan tells you *what* to look for, so your next step is to figure out *where* this data and information is and *how* to access it.

3. **Process the data and information you located.** The data and information you find probably won't be in a form you can use immediately and will require some processing, which might involve anything from statistical analysis to resolving the differences between two or more expert opinion.

4. **Apply your findings.** You can apply your research findings in three ways: summarizing information for someone else's benefit, drawing conclusions based or what you've learned, or developing recommendations.

5. **Manage information efficiently.** Many companies today are trying to maximize the return on the time and money they invest in business research by collecting and sharing research results in a variety of computer-based systems, known generally as **knowledge management systems.** At the very least, be sure to share your results with any colleagues who may be able to benefit from it.

2.1 Planning Your Research

With so much information online these days, it's tempting just to punch some keywords into a search engine and then dig through the results looking for something, anything, that looks promising. However, such a lack of planning can limit both your effectiveness (you might not find the right information) and your efficiency (you might spend too much time and money on research).

To avoid the expensive and embarrassing stumbles that can occur with poor planned research, start by familiarizing yourself with the subject so that you can frame insightful questions. Unless you're already familiar with the topic, you may need to do some preliminary investigation in order to plan your research intelligently. Explore the general subject area, perhaps by reading industry publications, visiting competitors' websites, scanning blogs and newsgroups, and interviewing experts within your organization. Try to identify important terminology, trends, conflicts, influential people, and potential sources of information. As you explore, develop a **problem statement** that will define the purpose of your research—the decision you need to make or the conclusion you need to reach at the end of the process.

Next, identify the most critical *information gaps.* An information gap is simply the difference between what you currently know and what you need to know. For instance, if your problem statement is "find out what percentage of new cars purchased in the last 30 days were Scions," you would need two key pieces of information: (1) the total number of cars purchased and (2) the

number of Scions purchased. You can easily find the second piece of information by asking Toyota's sales department (especially if you work for Toyota.) However, you might not have immediate access to the total number of cars purchased. To fill this information gap, you could subscribe to an independent research service that tracks the auto industry, for instance. Using the information-gap approach focuses your research on just those topics that you need to know about, and it saves you the time and expense of digging up answers that somebody in the organization already has.

As you begin listing questions you want to ask, you might compile more questions than you have time or money to answer. Moreover, if you'll be interviewing or surveying people to gather information, you'll need to limit the number of questions you ask so that you don't consume more time than people are willing to give. Consequently, you will usually need to prioritize your information needs and concentrate on the most vital set of questions.

2.2 Collect Your Research

With a prioritized list of questions, you're just about ready to get started with your research. Before taking that step, however, it's important to be aware that research carries some significant ethical responsibilities. Your research tactics affect the people from whom you gather data and information, the people who read your results, and the people who are affected by the way you present those results. To avoid ethical lapses, keep the following points in mind:

- **Don't force a specific outcome by skewing your research.** If you set out to prove or disprove a particular point, you're more likely to find information that supports your position, but you may be overlooking contradictory points. If you go in with an open mind and are willing to accept whatever you find, your research will be more valuable.
- **Respect the privacy of your research participants.** Privacy is a contentious issue today. Avoid observing people without their consent, and don't mislead people about the purposes of your research or about the ways you plan to use the information they give you.
- **Document sources and give appropriate credit.** Whether you are using published documents, personal interviews, or company records, citing your sources is not only fair to the people who created and provided the information, but doing so also builds your credibility as a writer.
- **Respect the intellectual property and digital rights of your sources.** *Intellectual property* refers to the ownership of unique ideas that have commercial value in the marketplace.[3] Intellectual property laws cover everything from artists' works to industrial processes, so make sure you can legally use the information you uncover.
- **Don't extract more from your sources than they actually provide.** For instance, if an industry expert says that a sales increase is a *possibility,* don't quote her as saying that a sales increase is *likely.*

In addition to ethics, research etiquette deserves careful attention, too. For example, respect the time of anyone who agrees to be interviewed or to be a research participant, and maintain courtesy throughout the interview or research process.

3.0 Using Your Research Results

Once you've collected all the necessary secondary and primary information, the next step is transforming it into the specific content you need. For simpler projects, you may be able to drop your material directly into your report, presentation, or other application. However, when you have gathered a significant amount of information or raw data from surveys, you'll need to process the material before you can use it. This step can involve analyzing numerical data; quoting, paraphrasing, or summarizing textual material; drawing conclusions; and making recommendations.

3.1 Analyzing Data

Business research often produces numerical data—everything from sales figures to population statistics to survey answers. By themselves, these numbers might not provide the insights you or your audience require. Are sales going up or going down? What percentage of employees surveyed are so dissatisfied that they're ready to look for new jobs? These are the insights managers need in order to make good business decisions.

It's helpful to look for **trends,** any repeatable patterns taking place over time, including growth, decline, and cyclical trends that vary between growth and decline. Trend analysis is common in business. By looking at data over a period of time, you can detect patterns and relationships that will help you answer important questions. In addition, researchers frequently explore the relationships between subsets of data using a technique called **cross-tabulation.** For instance, if you're trying to figure out why total sales rose or fell, you might look separately at sales data by age, gender, location, and product type.

Whenever you process numerical data, keep in mind that numbers are easy to manipulate and misinterpret, particularly with spreadsheets and other computer tools. Make sure to double-check all of your calculations and document the operation of any spreadsheets you plan to share with colleagues. Also, step back and look at your entire set of data before proceeding with any analysis. Do the numbers make sense based on what you know about the subject? Are there any individual data points that stand out as suspect? Have you made any comparisons that don't really make sense? Have you read more into the data than is really there? Business audiences like the clarity of numbers; it's your responsibility to deliver numbers they can count on

3.2 Quoting, Paraphrasing, and Summarizing information

As you learned in your freshman composition classes, you can use information from secondary sources in three ways. *Quoting* a source means you reproduce it exactly as you found it, and you either set it off with quotation marks (for shorter passages) or extract it in an indented paragraph (for longer passages). Use direct quotations when the original language will enhance your argument or when rewording the passage would lessen its impact. However, try not to quote sources at great length. Too much quoting creates a choppy patchwork of varying styles and gives the impression that all you've done is piece together the work of other people.

You can often maximize the impact of secondary material in your own writing *paraphrasing* it, restating it in your own words and with your own sentence structures. Paraphrasing helps you maintain consistent tone while using vocabulary familiar to your audience. Of course, you still

need to credit the originator of the information, but not with quotation marks or indented paragraphs.

To paraphrase effectively, follow these tips:

1. Reread the original passage until you fully understand its meaning.
2. Record your paraphrase on a note card or in an electronic format.
3. Use language that your audience is familiar with.
4. Check your version with the original source to verify that you have not altered the meaning.
5. Use quotation marks to identify any unique terms or phrases you have borrow exactly from the source.
6. Record the source (including the page number) so that you can give proper credit if you use this material in your report.

Summarizing is similar to paraphrasing but presents the gist of the material in fewer words than the original. An effective summary identifies the main ideas and major support points from your source material, but leaves out most details, examples, and other information that is less critical to your audience. Like quotations and paraphrases, summaries also require complete documentation of your sources. Summarizing is not always a simple task, and your audience will judge your ability to separate significant issues from less significant details. Identify the main idea and the key support points, and separate these from details, examples, and other supporting evidence (see Fig. 2.) Focus your efforts on your audience, highlighting the information that is most important to the person who assigned the project or to those who will be reading the report.

Fig. 2 Summarizing Effectively		
Original Material (100 Words)	**45-Word Summary**	**22-Word Summary**
Our facilities costs spiraled out of control last year. The 23% jump was far ahead of every other cost category in the company and many times higher than the 4% average rise for commercial real estate in the Portland metropolitan area. The rise can be attributed to many factors, but the major factors include repairs (mostly electrical and structural problems at the downtown office), energy (most of our offices are heated by electricity, the price of which has been increasing much faster than for oil or gas), and last but not least, the loss of two sublease tenants whose rent payments made a substantial dent in our cost profile for the past five years.	**Our facilities costs jumped 23% last year**, far ahead of every other cost category in the company and many times higher than the 4% local average. The major factors contributing to the increase are repairs, energy, and the loss of two sublease tenants.	Our facilities costs jumped 23% last year, due mainly to rising repair and energy costs and the loss of sublease income.

Of course, all three approaches – quoting, paraphrasing, and summarizing – require careful attention to ethics. When quoting directly, take care not to distort the original intent of the material by quoting selectively or out of context. And never succumb to **plagiarism**, which is presenting someone else's words as your own.

3.3 Drawing Conclusions

A conclusion is a logical interpretation of the facts and other information in your report. A sound conclusion is not only logical but flows from the information included in your report, meaning that it should be based on the information included in the report and shouldn't rely on information that isn't in the report. Moreover, if you or the organization you represent has certain biases that influence your conclusion, ethics obligate you to inform the audience accordingly.

Reaching good conclusions based on the evidence at hand is one of the most important skills you can develop in your business career. In fact, **the ability to see patterns and possibilities that others can't see is one of the hallmarks of innovative business leaders**. Consequently, take your time with this part of the process. Play "devil's advocate" against yourself, attacking your conclusion as an audience might to make sure it stands up to rigorous scrutiny

3.4 Making Recommendations (in Analytical Reports)

Whereas a conclusion interprets information, a **recommendation** suggests what to do about the information. The difference between a conclusion and a recommendation can be seen in the following example:

Conclusion	Recommendation
On the basis of its track record and current price, I conclude that this company is an attractive buy.	I recommend that we write a letter to the board of directors offering to buy the company at a 10 percent premium over the current market value of its stock.

If you've been asked to take the final step and translate your conclusions into recommendations, be sure to make the relationship between them clear. To be credible, recommendations must be based on logical analysis and sound conclusions. They must also be practical and acceptable to the people who have to make your recommendations work. Finally, when making a recommendation, be certain that you have adequately described the steps that come next. Don't leave your readers wondering what they need to do in order to act on your recommendations.

4.0 Planning Informational Reports

Informational reports provide the feedback that employees, managers, and others need in order to make decisions, take action, and respond to dynamic conditions both inside and outside the organization. Although these reports come in dozens of particular formats, they can be grouped into four general categories.

- **Reports to monitor and control operations.** Managers rely on a wide range of reports to see how well their companies are functioning. *Plans* establish expectations and guidelines to direct future action. The most important of these are *business plans,* which summarize a proposed business venture, communicate the company's goals, highlight how management intends to achieve those goals, and explain why customers will be motivated to buy the company's products or services. Many business plans are actually a combination of an informational report (describing conditions in the marketplace), an analytical report (analyzing threats and opportunities and recommending specific courses of action), and a proposal (persuading investors to put money into the firm in exchange for a share of ownership). *Operating reports* provide feedback on a wide variety of an organization's functions, including sales, inventories, expenses, shipments, and so on. *Personal activity reports* provide information regarding an individual's experiences during sales calls, industry conferences, market research trips, and so on.

- **Reports to implement policies and procedures.** Reports are the most common vehicle for conveying guidelines, approved procedures, and other organizational decisions. *Policy reports* range from brief descriptions of business procedures to manuals that run dozens or hundreds of pages. *Position papers* outline an organization's official position on issues that affect the company's success.

- **Reports to demonstrate compliance.** Businesses are required to submit a variety of *compliance reports,* from tax returns to reports describing the proper handling of hazardous materials.

- **Reports to document progress.** Supervisors, investors, and customers frequently expect to be informed of the progress of projects and other activities. *Progress reports* range from simple updates in memo form to comprehensive status reports.

Fig. 3 shows the major subcategories within each of the three major report categories, along with examples of the more common types. Chances are you'll be called upon to write many of these types of reports during your career.

In most cases, the direct approach is the best choice for informational reports, since you are simply conveying information. The direct approach places the information the reader wants to know – the topic of the correspondence – at the start of the document. However, if the information is disappointing, such as a project that is behind schedule or over budget, you might consider building up to the bad news through an indirect approach that you learned in the previous module. In general, let the nature of whatever you're describing dictate your structure.

Most informational reports use a **topical organization,** arranging material in one of the following ways

- **Comparison.** If you need to show similarities and differences (or advantages and disadvantages) between two or more entities, organize your report in a way that helps your readers see those similarities and differences clearly.

- **Importance.** Build up from the least important item to most important if you expect that the audience will read the entire report, or start with the most important item and progress to the least important if you suspect the readers are interested in only the more important items.

- **Sequence.** Any information that concerns a process or procedure is a good candidate for organizing by sequence, discussing the steps and stages in the order in which they occur.

Fig. 3 The Diverse Nature of Reports and Proposals		
Informational Reports (Writing Assignment #6)	**Analytical Reports (Writing Assignment #7)**	**Proposals (Writing Assignment #8)**
Reports to Monitor and Control Operations Provide feedback and other info for decision making (plans, operating reports, personal activity reports)	**Reports to Assess Opportunities** Explain the risks and rewards of choosing a course of action (market analysis reports, due diligence reports)	**Internal Proposals** Request decisions from managers within the organization (funding proposals, general project proposals)
Reports to Implement Policies and Procedures Communicate organizational rules and positions (guidelines, position papers)	**Reports to Solve Problems** Analyze problems and (optionally) suggest solutions (troubleshooting reports, failure analysis reports)	**External Proposals** Request decisions from parties outside the organization (investment proposals, grant proposals, sales proposals)
Reports to Demonstrate compliance Provide info to show regulators or other authorities that the company meets formal requirements	**Reports to Support Decisions** Judge the merits of past or future decisions (feasibility reports, justification reports)	
Reports to Document Progress Provide managers or customers with info on project status		

- **Chronology.** When investigating a chain of events, organize the study according to what happened in January, what happened in February, and so on

- **Spatial orientation.** If you're explaining how a physical object works or a physical space looks, describe it from left to right (or right to left in some cultures) top to bottom, or outside to inside—in whatever order makes the most sense

- **Geography.** If location is important, organize your study according to geography perhaps by region of the world or by area of a city

- **Category.** If you're asked to review several distinct aspects of a subject, look at one category at a time, such as sales, profit, cost, or investment

Whichever pattern you choose, use it consistently so that readers can easily follow your discussion from start to finish. Bear in mind, however, that in many instances (particularly with compliance and monitor-and-control reports), you might be expected to follow a standard organization. Just be sure you understand what your audience expects.

Of course, strong organization is only part of what makes informational reports effective. They must also be audience-centered, logical, focused, and easy to follow, with generous use of previews and summaries. They are complete, without being unnecessarily long or detailed. One of the tasks your audience expects you to do is to sort out the details and separate major points from minor points. In other words, readers expect you to put in all the thought and effort it takes to make the best use of their time. In addition, effective reports are honest and objective, but without being unduly harsh whenever negative information must be conveyed.

5.0 Planning Analytical Reports

The purpose of analytical reports is to analyze, to understand, to explain—to think through a problem or an opportunity and figure out how it affects the company and how the company should respond. In many cases, you'll also be expected to make recommendation based on your analysis. As you saw in Figure 3, analytic reports fall into three basic categories.

- **Reports to assess opportunities.** Every business opportunity carries some degree of risk and also requires a variety of decisions and actions in order to capitalize on the opportunity. You can use analytical reports to assess both risk and required decisions and actions. For instance, *market analysis reports* are used to judge the likelihood of success for new products or sales. *Due diligence reports* examine the financial aspects of a proposed decision, such as acquiring another company.

- **Reports to solve problems.** Managers often assign *troubleshooting reports* when they need to understand why something isn't working properly and what needs be done to fix it. A variation, *the failure analysis report,* studies events that happened in the past, with the hope of learning how to avoid similar failures in the future.

- **Reports to support decisions.** *Feasibility reports* are called for when manage need to explore the ramifications of a decision they're about to make, such as switching materials used in a manufacturing process. *Justification reports* explain a decision that has already been made.

Writing analytical reports presents a greater challenge than writing informational reports, for three reasons: the quality of your reasoning, the quality of your writing, and the responsibility that comes with persuasion. First, you're doing more than simply delivering information—you're also thinking through a problem or opportunity and presenting your conclusions. The best writing in the world can't compensate for shaky analysis. Second, when your analysis is complete, you need to present your thinking in a compelling and persuasive manner. Third, analytic reports often convince other people to make significant financial and personal decisions, so your reports carry the added responsibility of the consequences of these decisions.

To help define the problem that your analytical report will address, answer these questions
- What needs to be determined?
- Why is this issue important?
- Who is involved in the situation?
- Where is the trouble located?

- How did the situation originate?

- When did it start?

Not all these questions apply in every situation, but asking them helps you define the problem being addressed and limit the scope of your discussion.

Also try breaking down the perceived problem into a series of logical, connected questions that try to identify cause and effect. This process is sometimes called **problem factoring.** You probably subconsciously approach most problems this way, identifying cause-and-effect relationships that might pinpoint the source of the problem. When you speculate on the cause of a problem, you're forming a **hypothesis,** a potential explanation that needs to be tested. By subdividing a problem and forming hypotheses based on available evidence, you can tackle even the most complex situations.

As with all business messages, the best organizational structure for each analytical report depends largely on your audience's likely reaction. The three basic structures involve focusing on conclusions, focusing on recommendations, and focusing on logic.

5.1 Focusing on Recommendations (This is the focus you must take in our writing assignment.)

Focusing on recommendations is the direct approach and is useful when your readers want to know what they ought to do in a given situation (as opposed to what they ought to conclude.) You'll often be asked to solve a problem or assess an opportunity, rather than just study it. The actions you want your readers to take become the main subdivisions of your report.

When structuring a report around recommendations, begin with your recommendations. Then unfold your recommendations using a series of five steps.

1. List the steps (recommendations) required to achieve the benefit, using active verbs for emphasis.
2. Establish the need for action in the introduction by briefly describing the problem or opportunity.
3. Introduce the benefit(s) that can be achieved if the recommendation is adopted along with any potential risks.
4. Explain each step more fully, giving details on procedures, costs, and benefits necessary, also explain how risks can be minimized.
5. Summarize your recommendations.

5.2 Focusing on Conclusions

When writing for audiences that are likely to accept your conclusions—either because they've asked you to perform an analysis or they trust your judgment—consider a direct approach that focuses immediately on your conclusions. This structure communicates the main idea quickly, but it does present some risks. Even if audiences trust your judgment, they may have questions about your data or the methods you used. Moreover, starting with a conclusion may create the impression that you have oversimplified the situation. To give readers the opportunity to explore

the thinking behind your conclusion, support that conclusion with solid reasoning and evidence. Readers who accept the conclusion can stop reading, and those who desire more information can continue.

5.3 Focusing on Logical Arguments

When readers are skeptical or hostile to the conclusion or recommendation you plan to make, use an indirect approach that logically builds toward your conclusion or recommendation. If you guide the audience along a rational path toward the answer, they are more likely to accept it when they encounter it. The two most common logical approaches are known as the *2+2=4 Approach* and the *Yardstick Approach.*

5.3.1 The 2+2=4 Approach   The **2 + 2 = 4 Approach** is so named because it convinces readers of your point of view by demonstrating that everything adds up. The main points in your outline are the main reasons behind your conclusions and recommendations. You support each reason with the evidence you collected in your analysis.

With its natural feel and versatility, the 2 + 2 = 4 Approach is generally the most persuasive and efficient way to develop an analytical report for skeptical readers, so try this structure first. You'll find that most of your arguments fall naturally into this problem, including our writing assignment.

5.3.2 The Yardstick Approach   The **yardstick approach** is useful when you need to use a number of criteria to decide which option to select from two or more possibilities. With this approach, you begin by discussing the problem or opportunity, and then list the criteria that will guide the decision. The body of the report then evaluates the alternatives against those criteria. The yardstick approach has two potential drawbacks. First, your audience needs to agree with the criteria you're using in your analysis. If they don't, they won't agree with the results of the evaluation. If you have any doubt about their agreement, build consensus before you start your report, if possible, or take extra care to explain why the criteria you're using are the best ones in this particular case. Second, the yardstick approach can get a little boring when you have many options to consider or many criteria to compare them against. One way to minimize the repetition is to compare the options in tables and then highlight the most unusual or important aspects of each alternative in the text so that you get the best of both worlds. This approach allows you to compare all the alternatives against the same yardstick while calling attention to the most significant difference among them.

6.0 Crafting Reports

Business professionals will be the first to tell you how important the writing stage is in the development of successful reports and proposals. As with shorter messages, take a few moments before you start writing to make sure you're ready to adapt you ideas to your audience.

6.1 Adapting to Your Audience

Like all successful business messages, effective reports and proposals are adapted to the intended audience as much as possible. To ensure your own success with reports, be sensitive to audience needs, build strong relationships with your audience, and control your style and tone. Remember to use what you've learned so far in the class:
- adopt the "you" attitude,
- maintain a strong sense of etiquette, and
- emphasize the positive.

Reports and proposals that are highly technical, complex, or lengthy can put heavy demands on your readers, so the "you" attitude takes on even greater importance with these long messages. Part of that attitude includes helping your readers find their way through your material so that they can understand critical information

Whether your report is intended for people inside or outside the company, be sure to plan how you will adapt your style and your language to reflect the image of your organization. Bear in mind that some reports can take on lives of their own, reaching a wider audience than you ever imagined and being read years after you wrote them, so choose your content and language with care. Many companies have specific guidelines for communicating with public audiences, so make sure you're aware of these preferences before you start writing.

Whether you're writing a report or a proposal, you'll need to decide on the appropriate style and tone. If you know your readers reasonably well and your report is likely to meet with their approval, you can generally adopt a fairly informal tone:
- speak to readers in the first person
- refer to them as *you*
- refer to yourself as I (or *we* if there are multiple report authors)

To make your tone more formal, use the impersonal journalism style:
- emphasize objectivity
- ensure that content is free from personal opinion
- build your argument on provable facts
- eliminate all references to *you* and *I* (including *we, us,* and *our*)
- strive for a businesslike and unemotional tone
- avoid jokes, similes, and metaphors
- minimize the use of colorful adjectives or adverbs
- avoid exclamation marks (the equivalent of shouting)

Naturally, an impersonal style does not automatically guarantee objective content. Your selection of facts is just as important as the way you phrase them, if not more so. If you omit crucial evidence, you're not being objective, even though your style is impersonal. When you use an impersonal style, you impose a controlled distance between you and your readers.

A more formal tone is appropriate for longer reports, especially those dealing with controversial or complex information. You'll also need a more formal tone when your report will be sent to other parts of the organization or to outsiders, such as customers, suppliers, or members of the community. Yahoo! is known for using a playful, informal tone in its advertising, but the company's tone is more formal when communicating with the public on serious matters.

Communicating with people in other cultures often calls for more formality, for two reasons.
1. the business environment outside the United States tends to be more formal in general, and that formality must be reflected in your communication.
2. the things you do to make a document informal (such as using humor and idiomatic language) tend to translate poorly or not at all from one culture to another.

Using a less formal tone in cross-cultural reports and proposals increases the risk of offending people and the chance of miscommunicating information.

6.2 Composing Reports and Proposals

With a clear picture of how you need to adapt to your audience, you're ready to begin composing your first draft. This section offers advice on drafting content for short reports and proposals, along with several strategies for making your content more readable. Select the best words, create the most effective sentences, and develop coherent paragraphs.

As with other written business communications, the text of reports and proposals has three main sections: an introduction (or opening), a body, and a close. The content and length of each section varies with the type and purpose of the document, the document's organizational structure, the length and depth of the material, the document's degree of formality, and your relationship with your audience.

The *introduction* (or *opening)* is the first section in the text of informational report or proposal (it's usually the second section, following the recommendations, in analytical reports using the direct approach.) An effective introduction accomplishes at least four things:

- Puts the report or proposal in a broader context by tying it to a problem or assignment

- Introduces the subject or purpose of the report or proposal and indicates why the subject is important

- Previews the main ideas and the order in which they'll be covered

- Establishes the tone of the document and the writer's relationship with the audience.

The *body* is the middle section in the text of your report or proposal. It consists of the major divisions or sections with various levels of headings. These divisions present, analyze, and interpret the information gathered during your investigation, and they support the recommendations or conclusions discussed in your document. The body contains the proof, the detailed information necessary to support your conclusions and recommendations.

The *close* is the final section in the text of your report or proposal. It has four important functions:

- Emphasizes the main points of the message

- Summarizes the benefits to the reader if the document suggests a change or some other course of action

- Refers back to all the pieces and reminds readers how those pieces fit together

- Brings all the action items together in one place and gives the details about who should do what, when, where, and how

Research shows that the final section of a report or proposal leaves a lasting impression. The close gives you one last chance to make sure that your report says what *you* intended. In fact, readers who are in a hurry might skip the body of the report and read only the summary, so make sure it carries a strong, clear message.

6.2.1 Drafting Your Report Content

Your credibility and career advancement are on the line with every business report you write, so make sure your content is:

- **Accurate.** Be sure to double-check your facts and references in addition to checking for typos. If an audience ever gets the inkling that your information is shaky, they'll start to view all your work with a skeptical eye.
- **Complete.** To help colleagues or supervisors make informed decisions, include everything necessary for readers to understand the situation, problem, or proposal. Support all key assertions using an appropriate combination of illustrations, explanations, and facts. But remember, time is valuable, so don't tell the readers more than they need to know.
- **Balanced.** Present all sides of the issue fairly and equitably, and include all the essential information, even if some of the information doesn't support your line of reasoning. Omitting relevant information or facts can bias your report.
- **Clear and logical.** Clear sentence structure and good transitions are essential. Save your readers time by making sure your sentences are uncluttered, contain well-chosen words, and proceed logically. To help your readers move from one point to the next, make your transitions just as clear and logical. For a successful report, identify the ideas that belong together, and organize them in a way that's easy to understand.
- **Documented properly.** If you use primary and secondary sources for your report or proposal, be sure to properly document and give credit to your sources, as you learned in freshman composition classes.

Keeping these points in mind will help you draft the most effective introduction, body, and close for your report.

6.2.1.1 Report Introduction The specific elements you should include in an introduction depend on the nature and length of the report, the circumstances under which you're writing it, and your relationship with the audience. An introduction could contain all of the following topics, although you'll want to pick and choose the best ones to include with each report you write:

- **Authorization -** when, how, and by whom the report was authorized; who wrote it; and when it was submitted.

- **Problem/opportunity/purpose -** the reason the report was written and what is to be accomplished as a result of your having written it.

- **Scope -** what is and what isn't going to be covered in the report. The scope indicates the report's size and complexity; it also helps with the critical job of setting the audience's expectations.

- **Background -** the historical conditions or factors that led up to the report. This section enables readers to understand how the problem, situation, or opportunity developed and what has been done about it so far.

The introductions of longer reports can also have the following:

- **Sources and methods -** the primary sources of information used. As appropriate, this section explains how samples were selected, how questionnaires were constructed (which should be included in an appendix with any cover letters), what follow up was done, and so on. This section builds reader confidence in the work and in the sources and methods used.

- **Definitions** – a list of terms might be unfamiliar to your audience, along with brief definitions. This section is unnecessary if readers are familiar with the terms you've used in your report – and they all agree on what the terms mean, which isn't always the case. If you have any questions about reader knowledge, define any terms that might be misinterpreted. Terms may also be defined in the body, explanatory notes, or glossary.

- **Limitations -** factors beyond your control that affect report quality, such as budgets, schedule constraints, or limited access to information or people. Of appropriate, this section can also express any doubts you have about any aspect of your report. Such candor may be uncomfortable to you, but it helps your readers assess your information accurately, and it helps establish your report's integrity. However, always take care when expressing limitations. Don't apologize or try to explain away personal shortcomings (such as having to put the report off until the last minute, so you weren't able to do a first-rate job on it.)

- **Report organization** – the organization of the report (what topics are covered and in what order), along with a rationale for following this plan. This section is a road map that helps readers understand what's coming at each turn of the report and why.

In a relatively brief report, these topics may be discussed in only a paragraph or two. In a longer formal report, the discussion of these topics may span several pages and constitute a significant section within the report.

6.2.1.2 Report Body   As with the introduction, the body of your report can require some tough decisions about which elements to include and how much detail to offer. Here again, your decisions depend on many variables, including the needs of your audience. Some situations require detailed coverage; others can be handled with more concise treatment. Provide only enough detail in the body to support your conclusions and recommendations; you can put additional detail in tables, charts, and appendixes.

The topics commonly covered in a report body include:

- Explanations of a problem or opportunity

- Facts, statistical evidence, and trends

- Results of studies or investigations,

- Discussion and analyses of potential courses of action

- Advantages, disadvantages, costs, and benefits of a particular course of action

- Procedures or steps in a process

- Methods and approaches

- Criteria for evaluating alternatives and options

- Conclusions and recommendations

- Supporting reasons for conclusions or recommendations

For analytical reports using the direct approach, you'll start your conclusions and recommendations at the beginning of the document and use your report to provide your evidence and support (see the sample informational and analytical reports link in the module assignments page).

6.2.1.3 Report Close   The content and length of your report close depend on your choice of direct or indirect order, among other variables. For the direct approach, can end with a summary of key points (usually not necessary in short menu style reports), listed in the order they appear in the report body. For the indirect approach, you can use the close to present conclusions or recommendations if you didn't end the body with them, as long as no new information is introduced.

If your report is intended to prompt others to action, which is what your writing assignment is meant to do, use the ending to spell out exactly what should happen next. Readers may agree with everything you say in your report but still fail to take any action if you're vague about what should happen next. Providing a schedule and specific task assignments is helpful because concrete plans have a way of commanding action. If you'll be taking all the actions yourself, make sure your readers understand this fact so that they'll know what to expect from you.

In a short report, the close may be only a paragraph or two. However, the close in a long report may have separate sections for conclusions, recommendations, and actions. Using separate sections helps your reader locate this material and focus on each element. Such an arrangement also gives you a final opportunity to emphasize this important content.

If you have multiple conclusions, recommendations, or actions, you may want to number and list them. An appropriate lead-in to such a list might be, "The findings of this study lead to the following conclusions." A statement that could be used for a list of recommendations might be, "Based on the conclusions of this study, we make the following recommendations." A statement that could be used for actions might be, "In order to accomplish our goals on time, we must complete the following action before the end of the year."