The McGraw-Hill Guide to

EFFECTIVE BUSINESS REPORTS

Roy W. Poe

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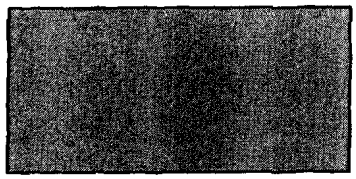

About this book

Let's try to draw a bead on you. You're in sales or marketing or accounting-data processing or public relations, personnel, finance, production-manufacturing, purchasing, systems, or general administration. And although everybody in the executive suite talks a lot about reducing paper communications ("My god, look at my desk!"), no one has made the first move to stem the flow. So you write a good number of reports or are aiming at a spot higher up in the organization where you're likely to.

If we have identified you correctly, this book is for you. You can find any number of tomes on report writing in libraries and bookstores. Probably you've even bought a couple, hoping to find just the right guide to help you produce reports that earn you consistent applause from your boss and others. Chances are, though, you were disappointed with your purchase. Not because the book wasn't any good—there are some fine ones—but because it focused on the kinds of reports you *don't* write. If you're not involved in research (market, scientific, new-product, engineering, etc.), you're not going to produce many reports that win high marks from graduate-school deans who concern themselves with purity in research and "objective" writing.

You can count on just a few fingers, report-writing books that zero in on such reports as these:

- There is trouble in the Customer Services Unit. Orders from customers are backlogged, employee turnover has risen sharply, and the general morale is bad. What's wrong, and what can be done about the situation? Somebody says: "Let's look hard at this situation and put our findings and solutions in a written report."
- Profits are down, and the president has issued a directive that says, in effect, "Cut every expense to the bone." This means a tentative moratorium on hiring, taking trips, lavish entertainment of customers, and so on. One department head, who urgently needs two new people, thinks he can persuade management to make an exception to this policy and decides that the idea can best be sold by means of a written report.
- Several department heads and supervisors are critical of the company's lack of attention to management development. They maintain that good executives are not born—they are developed through classroom and experience programs. The executive vice president, though, thinks that effective managers automatically rise to the top, without benefit of formal in-company educational programs. The people concerned decide to describe their needs and recommendations in writing.

- Your boss wonders why you are consistently over your expense budget—last month by 20 percent. You've had several conversations about it, but since the situation hasn't improved, you've been asked to defend your position in a brief memorandum.

And so on. Although the specific subjects described may not be pertinent to your job, the type of communication called for in each instance is typical of modern business reporting. Most are fairly short, written as memorandums, and somewhat informally worded and structured.

And that's the theme of this book. Although we cover a few longer, formally structured reports, we concentrate on the shorter, day-to-day communications. Emphasis is on organization, clear writing (word choice, sentence and paragraph structure, personal style, and structural correctness), logic, bias-free exposition, display (with special attention to numerical data), and "salesmanship."

As we introduce these principles of good writing, we involve you constantly. That is, throughout the book are exercises (called "Your Turn") that we hope you will want to tackle. They'll get you to edit other people's writing—that is, look for problems and fix them. They'll give you a chance to see whether you have understood the principles discussed and can apply them appropriately in the given situations. In "educationese," this is called *reinforcement,* and it's a great device for learning. (Suggested solutions to all the "Your Turn" exercises are in the back of the book.)

As you leaf through the book, you will see many examples of reports, each with an analysis, in a side-by-side arrangement. We hope you will take the time to read not only the reports themselves but the right-hand comments as well. With this device, along with the "Your Turn" exercises, we expect to make you an active participant in the learning process, not just a passive reader.

Once you get in the habit of looking critically at other people's material—spotting weaknesses and devising ways to overcome them—we think this habit will carry over to your own writing. The reports you used to send forward as "finished work" are now likely to appear to you as first-draft efforts that need the same kind of critical rereading and reworking that you'll be doing as you proceed through this book.

Maybe you'll even get the idea that writing good reports is, if not exactly fun, a creative experience that can provide a lot of satisfaction. Maybe open new doors for you.

ROY W. POE

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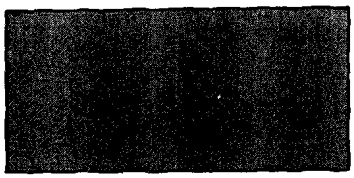

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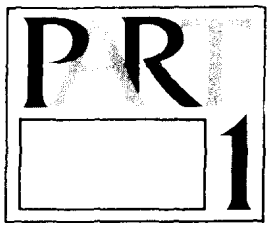

How to think about reports

Just about every written communication is a report. It might be as simple as a while-you-were-out telephone message or as complex as a 200-page analysis of marketing strategy. This is why it is almost impossible to define a business report. A ten-year study of personnel turnover, a one-page comparative income statement, a lavishly illustrated annual report to stockholders, and a memo suggesting new procedures for handling merchandise returns—all are reports.

Nor does it help much to try to put business reports into discrete categories, as many writers have done. They like to attach such labels as progress reports, information reports, analytical reports, investigative reports, research reports, and so on. The trouble here is that a single report may deserve all these labels. So let's dispense with a precise definition and say this: Any time you transmit facts, opinions, proposals, or recommendations, you are reporting.

It's no secret that in the typical organization the reports aren't very good. Many are downright awful. A casual sampling of a day's worth of written reports will reveal such shortcomings as:

- Hit-or-miss organization
- Overwriting
- Lack of purpose and direction
- Bias in expressing facts or opinions
- Fifty-dollar words and phrases that defy translation
- Pompous, stilted language and awkward construction

plus a dozen others. The purpose of this book is to help you avoid these pitfalls and learn how to write clear, intelligent, and persuasive reports.

Let's start off by looking at an excerpt from a personnel report. The writer is discussing the importance of classifying and describing each job when setting up a salary administration program.

> The key to a successful salary administration program is the proper classification of all employees. The fruits of a careful job evaluation plan can be completely destroyed by a subsequent improper classification of employees. Extreme care must be exercised in ensuring that each employee is assigned the proper job classification. Arbitrary assignments to higher classifications to protect earnings or because of nepotism or supervisory favoritism must be avoided.
>
> Following the installation of the program, successful salary control requires that the job classifications and job descriptions be constantly reviewed and brought up to date. Administrative procedures must be provided so that employees who detect changes in their job content may have the job description reviewed and, if necessary, reevaluated. Supervisors should be particularly alert for creeping changes—particularly true in office clerical jobs where new assignments are made from time to time which separately do not represent significant increase in job content but in total do represent added responsibility.

Study the excerpt carefully and see if you can pinpoint the writer's weaknesses. The following questions will guide you.

1. Is it interesting to read?
2. Are terms clearly defined and used consistently?
3. Do you find evidence of repetition?
4. Is the author's meaning always clear?
5. Is the author guilty of overwriting?

Now let's analyze the report together.

1. The report is dull. The writer has used stodgy expressions and awkward sentences. The passage has no life.
2. The terms are confusing. The writer has not sorted out for us the meaning of *classification, job evaluation plan, salary administration, salary control,* and *job description.* Some terms seem to be intended as synonyms for others, but we aren't sure.
3. There is a good deal of repetition. For example, the first three sentences say essentially the same thing.
4. Frequently, the meaning is not clear. In the fourth sentence, for example, the writer introduces several points that presumably illustrate his or her earlier premise, yet the ideas seem entirely negative and irrelevant. The last sentence in the report shows fuzzy thinking—it's hard to know what was intended.
5. The author is indeed guilty of overwriting—too many "garbage" words and nonsense sentences. These weaknesses are usually the result of the writer's not thinking through the report before beginning to write.

Many business reports read like rough drafts—that is, preliminary copy that needs thoughtful editing. If the writer had done some planning, including outlining

the ideas in the copy to see if they are "outlinable," a much better report would have been produced. Let's look at an edited version.

> An effective salary administration program depends largely on intelligent job classification, backed up by a complete description of each job. If the process of classifying and describing each job is haphazard, it will be impossible to establish meaningful and fair compensation levels.
>
> Nor is job classification a one-time thing. Jobs change constantly, and we must review each one frequently to make sure that workers are actually doing what their job descriptions say they should be doing. Often employees (especially clerical workers) are given new responsibilities—tasks well beyond their job description—without additional compensation. A salary administration plan that does not recognize such changes can hardly ensure equal opportunities to employees. Some will be short-changed, others overpaid.

We think you'll agree that the revised copy is much better than the original. It is more interesting, easier to read, and clearer. Did you notice that the second version is a good deal shorter? You will nearly always produce a more readable report when you hone your material down to its basic elements.

In Chapter 1, which follows, we'll explore the what, who, why, when, and how of business reports.

CHAPTER 1

The what, who, why, when, and how of business reports

WHAT REPORTS ARE—AND ARE NOT

A lot of people think of a business report as a fat document that looks something like a scholarly dissertation, full of formal headings like *Objective, Method, Scope, Delineations,* and *Conclusions.* Certainly that's one kind of business report, and you ought to know how to put one together. But these "formal" reports aren't all that common in most jobs. Relatively few people write them. On the other hand, nearly everyone who has responsibilities for people, performance, and money writes a great many reports of another variety: the informal, often persuasive, report concerning everyday operational matters. For example:

- You're asked by your boss to justify, in writing, your reasons for exceeding your departmental expense budget by 20 percent in the first quarter.
- You have some ideas for streamlining a certain operation in the company that, if accepted, could result in big savings.
- The Operations Committee, of which you are a member, asks you to find out how the volume of merchandise returns in your company last year compares with that in several other similar organizations.
- One of your new subordinates does outstanding work and you want to reward her with a 15 percent salary increase even though, according to personnel policy, she's not due for an increase for at least six months.

"But those situations just require memos," you might say. True, many of them will be written in memorandum form. But memorandums are also reports. And dealing with even routine situations such as those described requires writing skill and, often, persuasiveness. This is why the emphasis in this book is on the everyday report—the kind you are most likely to write.

WHY WRITTEN REPORTS?

The primary job of a business report is to furnish information to one or more people who, on the basis of that information, can make a decision, form an opinion, or simply become enlightened. In larger organizations, it isn't possible for managers and executives to see everyone who has information to convey, and they must depend on written reports for that information. Distance, too, is a factor. If you work for a company that has several subsidiary offices throughout the country, you're well aware that the firm's operations can be coordinated only by written communications.

Written reports, then, solve the problems of size (in terms of number of employees) and distance. But there are other reasons why written reports have become indispensable to most organizations:

1. Reports often contain figures and other data that are very complex, and it would be impossible for the receiver to understand and remember the details when they are merely spoken about.
2. Information communicated orally requires immediate (and often hasty) attention. A written report, on the other hand, can be attended to at the convenience of the recipient; that is, it can be set aside and read later when it can be given concentrated attention.
3. Written reports provide information about the organization's past—its changing structure, personnel, policies, operations, and growth—information that may be highly valuable to management in making decisions about the future. More and more, information from reports finds its way into computers where it can be made available instantly to those who need it.
4. Hundreds of organizations have published histories of their enterprises, and every year there are additional ones. The company archives, consisting largely of reports, are a prime source for these histories.

WHO WRITES REPORTS?

Nearly everyone who has responsibilities for people, products, services, policies, operations, or money writes reports. In the typical large company, every supervisor, manager, and executive receives several reports daily and, at the same time, prepares reports for others to read.

Almost every executive you talk to complains about the amount of paperwork he or she must deal with. Yet these very same people are the first to admit that they can't make intelligent decisions without hard evidence—and hard evidence nearly always means a written document. So while top executives protest and vow to cut down on the volume of paperwork, they are constantly triggering additional reports. The reason is simple: *the need to know.*

It is highly likely, therefore, that writing reports of one kind or another will occupy a good chunk of your working day. If this is not true now, it surely will be as you move up the ladder. As long as your responsibilities for people or other assets are

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minimal, your reports are likely to be occasional, brief memos that contain facts you have been asked to supply. But when you start to climb, your paperwork activity accelerates rapidly. Ask any sales representative who has just been promoted to field supervisor or an accountant whose new title now includes "manager" or "director." When your responsibilities for people or money expand, your accountability increases, and this means supplying information in writing to your boss, your subordinates, and others about procedures, progress, policies, and many other important business matters.

A lot of people, before entering business, have the notion that all or most of their business writing will be letters to customers, suppliers, and others outside the organization. This is simply not so for the majority. The accounting manager, personnel relations director, systems supervisor, and materials handling specialist—to name just a few—will usually write ten or twenty in-house reports for every letter that goes outside.

WHEN TO WRITE REPORTS

When should you write a report? The obvious answer to that question would seem to be: when you're asked to do so by someone who outranks you. Some executives demand reports from their subordinates frequently. On the other hand, there are some who almost never do. But this should not stop you from writing on your own initiative: you need a bigger staff, or you want additional equipment, or you're not happy with the salary structure in your department, or you want certain personnel policies changed. Don't hesitate to put your thoughts on paper—that is, if you think you have a good chance of getting what you want.

Sometimes you're forced to write because you can't nail down your boss for a personal conference. Certain executives never seem to have time for a face-to-face meeting of any decent length. Or when they do grant an hour's appointment, they spend the time reading their mail or sorting desk papers while the "reporter" tries to get their attention. The only hope in these instances is to put your case in writing. A face-to-face presentation may be half-heard and quickly forgotten (or denied). But a written document commands attention; it is almost impossible for the receiver *not* to read it and make some sort of intelligent response.

Still, you have to use judgment. Some people write too often and too much, flooding the desks of their superiors with communications that concern the most routine matters that could have easily been handled by a telephone call or a chance meeting in the hallway. Possibly these "overwriters" think that a written report always scores points. Not so. A situation that calls for weighing heady alternatives and possibly spending a good deal of money—such as a sweeping organizational change—does deserve a written report. A decision that you're supposed to make—such as staggering the hours of three of your clerical people—usually does not. Your boss's attitude toward paper communications should certainly influence your output. If your boss shudders at the sight of "more paperwork," you will certainly be highly selective about what you put in writing.

PROTOCOL IN BUSINESS REPORTS

When you write a report to a superior—whether on demand or self-initiated—only that person is usually entitled to see it. Unless instructed otherwise, don't send copies to other people. One executive we know wrote a detailed memo to the vice president, recommending a big promotion and salary increase for Ms. X, revealing information about the salaries and performance of a number of Ms. X's associates in the department. A copy was sent to Ms. X and was so indicated on the original. The result: no salary increase or promotion for Ms. X and a rather resounding warning to her boss.

Sometimes your boss's superior asks for a report on an important matter, and your boss turns the assignment over to you. Unless otherwise told, address the report to your boss. He can then "cover" it with a memo and send it on, or if he prefers, he can draw on it in composing a memo he sends forward in his own name.

It may be that your boss will want you to write such a report in your own name and address it to the higher-up executive who requested it. When this is done, be sure to indicate that your boss is receiving a copy. In the first place, you want your boss to know what's in your report; in the second place, you want to be sure no one gets the idea you've exceeded your authority.

When you plan to write a report to anyone who is not your own subordinate, be safe and "copy" the boss. And when you are thinking about writing to an executive outside your own department—especially one on the same level or a higher level than your boss—make sure your superior knows your intention beforehand and, when the report is done, gets a copy. Insensitivity to these delicate aspects of corporate politics could bring you unnecessary grief.

REPORTS AND YOUR FUTURE

It is not uncommon for newcomers to win their first recognition on the basis of the reports they write. Indeed, the principal contact you have with top management for many months after your arrival may be a "paper connection." And top management is quick to spot competence in written communications. These executives see many reports that are badly organized, poorly constructed, faulty in logic, biased, and hard to understand. Thus, a really good report stands out. We can't think of a better reason for learning how to write good reports.

Obviously, the best report writers are not automatically the best executives. Nor is it necessarily true that, say, accountants who can't write well are poor accountants. But good executives are much better ones if they *can* write. Those with clout in the organization constantly evaluate middle management people for their potential, and often the only available yardstick is their written communication.

So it all boils down to this: No matter how expert you are in your field of specialization, you may be denied your potential niche in higher management if you lack the ability to write clear, accurate, and convincing reports. It's worth pushing yourself a bit to develop this skill. The rewards will surely justify the effort.

THREE BASIC GUIDELINES

In thinking about writing good reports, you will want to observe these three basic guidelines:

1. Know who your reader is.
2. Have a clear purpose.
3. Define your perimeters.

Know Who Your Reader Is

Before you tackle a report-writing assignment, you should have a clear idea of who will read it. This sounds elementary; yet it is surprising how many reports read as though they were written to whom-it-may-concern. The reader (or readers) of your report will determine, to a large extent, your language and writing style, depth of coverage, emphasis, terminology, and format. So the reader is everything.

Language and Style. There is a good deal of disagreement about what is and is not appropriate language and style in business reports. One report-writing book defines a report as "an objective, impartial presentation of facts." Unfortunately, the definition is wrong. In many reports, you may have few if any facts to draw from; for example, what the company's sales volume is likely to be ten years hence. Here, opinion—based largely on conjecture—is wanted. Or you may have a good supply of facts, such as sheaves of financial statements which clearly prove that the rate of return on investments has been slipping steadily for the past three years. What we need to know is *why*, and each person who analyzes the problem may come up with entirely different reasons.

Even more bothersome in the definition given is the word *objective*, which really means bending over backwards to keep the language impersonal. Compare:

FORMAL, IMPERSONAL	CONVERSATIONAL
Unexpectedly, the first Open House drew over 2000 people, a positive indication that such an endeavor is worthwhile in terms of community relations.	We were surprised and delighted to have over 2000 visitors at our first Open House. Surely this is proof that the community is interested in what we are doing.

It is true that some reports are weighty in tone, with the somewhat somber language you see in the example at the left. Such reports are likely to concern matters of great importance, such as a proposal for a revision of the company pension plan, or an objective comparison of two proposed locations for a new distribution center, or the results of a brand-recognition study. In these instances, the subject as well as the reader determines language and style. A brief report to the boss on the success of the company's first Open House, however, would seem to call for a style that is more conversational than formal. This is why we would choose the example at the right as more fitting in this particular instance.

Guides for Determining Writing Style. Although we can't tell you whether your writing style should be formal or conversational, we can offer a couple of generalizations:

1. Reports that travel upward—to the higher rungs of management—tend to be a little more formal than those that travel laterally or downward.
2. Reports about critical matters that could have a heavy impact on company policy or procedure will be somewhat more serious in tone than those concerning more-or-less routine matters. For example, a report to your boss in which you seek permission to reorganize your department is likely to be a good deal more conversational than one proposing renting warehouse space instead of constructing a new building.

It is our experience that in typical reports in which you are making suggestions, proposals, or recommendations concerning fairly routine matters, most readers prefer a human touch. Not chatty, flip, or cute, to be sure, but natural—much as you would word a letter to a valuable customer whom you consider a personal friend.

Still, even when your style is impersonal, there is no reason to be stuffy. If you *have* to be impersonal, you can still write clearly, understandably, even interestingly. Compare:

IMPERSONAL BUT CLEAR

It appears that the best compensation plan is one that offers both security and incentive. Talks with several sales representatives revealed a serious concern about the straight commission plan. Even though they are aware of the possibility of making more money under this plan, it is not attractive. They would rather be assured of a monthly income they know they can count on.

IMPERSONAL AND STUFFY

The most equitable arrangement is undoubtedly one which results in both security and incentive. This truism was demonstrated repeatedly in confrontations with numerous sales representatives in which there were constant expressions of great trepidation toward the so-called straight commission arrangement. Albeit, there is awareness of potentially greater earnings, the uncertainty of a sufficient income to dispose of obligations makes the latter arrangement unfeasible.

On the other hand, if your reader (and the subject) permits a conversational style, you can make your reports a lot more interesting. For example:

> I believe the best compensation plan is one that offers both security and incentive. The sales representatives I talked with are suspicious of a straight commission deal. Although they know they might make more money under this plan, the lack of a fixed income is a real worry.

Your Turn

Rewrite the following paragraph in a conversational style; then compare your version with the one on page 190.

It is believed that a solution to this problem might be to allow each department to maintain its own petty cash fund from which purchases of special supplies could be made, independent of the Purchasing Department. If this proposal is feasible, perhaps each department manager would be authorized to fund the account in the amount of $100.

Reader Bias. Try to find out whether your reader has personal biases that you have to keep in mind when you write your report. Some executives, for example, welcome innovations, while others are slow to accept change. Let's say you think certain operations for which you are responsible should be computerized, which will cost a lot of money at the outset but eventually save a great deal. If you know that the person who receives your report has been known to refer to computers as expensive playthings, your report should state specifically how much can be saved and over what time period, with a lot of supporting evidence. Or let's say that the person you want to sell an idea to is proud of his or her reputation as an expert with figures and being hard-nosed when it comes to spending money. Knowing this particular trait, you're not likely to emphasize beauty or decor when you recommend the expenditure of $4500 for new office furniture. Instead, concentrate on such factors as increased efficiency, greater production, improved morale, and the like.

Familiarity with Subject Matter. Another reason it's important to pinpoint your reader at the outset is that you must know how much he or she knows about the situation that prompted you to write a report. The organization of your report, the general content, and the choice of words will depend largely on the reader's familiarity with the subject. You do not want to launch into the solution of a certain problem when you have no evidence that your reader is aware that there *is* a problem. A report to your boss about a situation that the two of you have already discussed requires little, if any, background information. But if you know that the report is likely to be read by others who are not in on the problem, you will have to put the issue in its proper perspective before proceeding with the main points of your report.

As to the language you use, remember that every area of business has its own special jargon. When you're writing to people outside your particular specialty, you must make sure you don't use words they're not likely to be familiar with. For example, the chief budget officer who issues instructions to all managers and supervisors on budget preparation may have to define such terms as ROI, medium-range forecast, and accruals and deferrals. If these instructions were going only to the accounting staff, such terms would be readily understood.

The Reader-Writer Relationship. If your reader is a personal friend and you don't have to worry about rank or position, you can take certain liberties with language and style that you would not take if the reader is a top executive and lets no one forget it. Although the latter might not object to a conversational style—indeed may prefer it—you're wise to guard your language.

Your position in the company can also have a bearing on the way you express yourself. If you are an expert in a certain area, say, group insurance programs or space planning or employee training, you can speak with some authority in that area and be somewhat assertive in making recommendations. But if you write on a subject that is well outside your specialization and about which you are presumed to be something less than an expert, your recommendations in a report, if any, should be made cautiously. Here is an example. The subject is personnel training.

WRITER HAS VIRTUALLY NO EXPERIENCE IN PERSONNEL TRAINING

It seems unlikely that Fairchild has the staff needed to handle all education and training that employees need. And to obtain the number required would be very expensive. Is it possible that we could find sources of training outside the company—say, in local colleges and universities?

WRITER IS THOROUGHLY EXPERIENCED IN PERSONNEL TRAINING

No companies that I know of are in a position to do all the education and training of employees. It's too big a job and very expensive. Based on my experience in other companies, the best solution is to arrange with local colleges and universities to provide much of the training—certainly in the academic subjects. Usually, these institutions are eager to cooperate and often offer special tuition plans.

Have a Clear Purpose

Every report must have a purpose. We emphasize this seemingly obvious fact because all too often writers don't bother to state what their purpose is. And the message often has little meaning or impact when the reader is left to grapple with the question, Why did I get this document?

Granted, the purpose of many routine reports is understood without the writer's having to state it, such as financial statements that are circulated monthly, periodic production reports, and annual personnel turnover reports. Such reports are usually prepared at the direction of top managers and executives, and everyone who gets them knows their purpose and the use that is to be made of them.

On the other hand, most narrative reports (those that rely primarily on words rather than figures) require either a statement of purpose or a reference that identifies purpose. In informal memorandums, reference to a previous request or a conversation serves as the statement of purpose. For example:

1. Attached is my report on our direct-mail activities for the first quarter, which you telephoned me about last Thursday.

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