

第三版

Third Edition

# 现代商务 报告写作

*Modern Business  
Report Writing*

高等院校双语  
教学适用教材  
**工商管理**

Shirley Kuiper

〔美〕

雪莉·奎珀 著

DIGITAL EXALBIA

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# 出版者的话

当前,在教育部的大力倡导下,财经和管理类专业的双语教学在我国各大高校已经逐步开展起来。一些双语教学开展较早的院校积累了丰富的经验,同时也发现了教学过程中存在的一些问题,尤其对教材提出了更高的要求;一些尚未进入这一领域的院校,也在不断探索适于自身的教学方式和方法以及适用的教材,以期时机成熟时加入双语教学的行列。总之,对各类院校而言,能否找到“适用”的教材都成为双语教学成功与否的关键因素之一。

然而,国外原版教材为国外教学量身定做的一些特点,如普遍篇幅较大、侧重于描述性讲解、辅助材料(如习题、案例、延伸阅读材料等)繁杂,尤其是许多内容针对性太强,与所在国的法律结构和经济、文化背景结合过于紧密等,显然不适于国内教学采用,并成为制约国内双语教学开展的重要原因。因此,对国外原版教材进行本土化的精简改编,使之变成更加“适用”的双语教材,已然迫在眉睫。

东北财经大学出版社作为国内较早涉足引进版教材的一家专业出版社,秉承自己一贯服务于财经教学的宗旨,总结自身多年的出版经验,同培生教育出版集团和汤姆森学习出版集团等国外著名出版公司通力合作,在国内再次领先推出了会计、工商管理、经济学等专业的“高等院校双语教学适用教材”。这套丛书的出版经过了长时间的酝酿和筛选,编选人员本着“品质优先、首推名作”的选题原则,既考虑了目前我国财经教育的现状,也考虑了我国财经高等教育所具有的学科特点和需求指向,在教材的遴选、改编和出版上突出了以下一些特点:

- 优选权威的最新版本。入选改编的教材是在国际上多次再版的经典之作的最新版本,其中有些教材的以前版本已在国内部分高校中进行了试用,获得了一致的好评。

- 改编后的教材在保持英文原版教材特色的基础上,力求内容精要,逻辑严密,适合中国的双语教学。选择的改编人员既熟悉原版教材内容,又具有本书或本门课程双语教学的经验。

- 改编后的教材配有丰富的辅助教学支持资源,教师可在网上免费获取。

- 改编后的教材篇幅合理,符合国内教学的课时要求,价格相对较低。

本套教材是在双语教学教材出版方面的一次新的尝试。我们在选书、改编及出版的过程中得到了国内许多高校的专家、教师的支持和指导,在此深表谢意,也期待广大读者提出宝贵的意见和建议。

尽管我们在改编的过程中已加以注意,但由于各教材的作者所处的政治、经济和文化背景不同,书中的内容仍可能有不妥之处,望读者在阅读中注意比较和甄别。

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# 导 读

《现代商务报告写作》(第三版)是一本灵活的教材,它既可供课堂采用,也可供学生自学使用。它有助于培养读者进行商业研究及撰写商务报告的技能。本书介绍了报告写作的总的原则,也为各类商务报告的写作提供了专门的指南。书中包含了大量的图表和例子,章后设有大量的应用练习,鼓励读者将其研究、写作和演讲的能力运用于实践中。

## 本书的结构

第1章至第5章使学生熟悉商务报告。这一部分对商务报告做出了定义,论述了商务报告的特点,演示了计划和撰写商务报告的过程,帮助学生理解并正确运用适当的写作风格,提醒读者写作时经常会陷入的误区,指导学生设计报告的格式和图表。

第6章和第7章对一些典型的简单的商务报告的写作提供了指南。这一部分将一些不需要扩展性研究的简单的但经常使用的商务报告分成常规性商务报告和非常规性商务报告。

第8章至第13章聚焦于商务研究,长篇的复杂的商务报告中经常会用到商务研究,这一部分主要介绍进行商务研究的技巧,内容包括如何选择数据来源以及如何分析数据。

第14章和第15章培养学生展示其商务研究结果的能力。对研究结果的展示可能会以书面形式,也可能会以口头形式。

第16章和第17章介绍了特殊目的的报告写作,包括商业计划写作和政策、程序及操作指南写作。这些报告可能不是经常用得到的,但是掌握这类报告的写作技能可能对学生将来的职业生涯起到重要的作用。

## 本书的特色

本书包含大量的图表和写作范例,强化了对传统的写作原则的论述。特别关注与写作相关的道德方面的问题,以及合作写作时应注意的问题。在每章后还设有大量的练习题,强化正文中的概念和写作指导。

## DRAFTING THE REPORT

Start with the appropriate stage and repeat the steps through stage 3

**Step 1:  
Write a draft.**

### Preliminary Draft Stage #1

**A Preliminary Draft** is a draft that helps you (1) discover what you still need to find out, (2) organize ideas, and (3) experiment with format.

**A Preliminary Draft is not** ready for document review or final editing because the writer still needs to do a major revision.

**Start here if you** find the writing project to be difficult, **or** have not previously written a similar document, **or** do not yet know what material to include and cannot outline the piece, **or** do not know your manager's preferences and expectations.

### Review Draft Stage #2

**A Review Draft** is a well-organized draft that results from strategic decision-making and is ready to be reviewed for content and organization.

**A Review Draft is not** ready for final editing because the writer may still make major changes in content.

**Start here if you** understand your manager's expectations and preferences, **and** have made good strategic decisions about content and organization, **and** can create a good, defensible outline of your piece.

### Near-final Draft Stage #3

**A Near-final Draft** is a draft that is ready for stylistic revision and final editing.

**A Near-final Draft is not** a draft that should be reworked in major ways unless it has major omissions.

**Start here if you** are writing something simple or familiar, **or** have planned the document well **and** are under great time pressure.

**Step 2:  
Review your  
own draft.**

Use the Writing Review Checklist (1–4). If possible revise before showing to a reader.

**Then** develop a list of questions to ask a colleague or project manager. Be sure to control the conversation.

Check the draft using the Writing Review Checklist (1–4). If necessary, revise.

**Then** give the piece to a colleague or project manager to review.

Check the draft using the Writing Review Checklist. Review 1–4. Focus on 5–6.

**Then** give the piece to a colleague or project manager to review.

**Step 3:  
Get a helpful  
reader review.**

**The reader should** tell the writer what is confusing and what questions need to be answered.

Return the piece to the writer to revise

**The reader should** check the draft using the Writing Review Checklist (1–4).

Return the piece to the writer to revise

**The reader should** check the draft using the Writing Review Checklist. Review 1–4. Focus on 5–6.

Correct minor problems. Point out major stylistic problems to writer.

## WRITING REVIEW CHECKLIST

- 1. Do your introductory paragraphs provide sufficient context? Do they**
  - State the purpose of the document (often written as or combined with a “road map” sentence)?
  - State the main point, conclusion, or recommendation?
  - Focus on the reader and reader benefits (especially in persuasive pieces)?
- 2. Do your organization and formatting make ideas easy to find? Does your document use**
  - **Cover material:** Would an executive summary or cover letter help a busy reader? If a letter is longer than two pages, can you break it into two documents: a cover letter and a separate report or proposal?
  - **Subject lines:** Are they as short and precise as possible?
  - **Headings and subheadings:** Do they form a logical outline? Does all the material in a section match its heading?
  - **Topic sentences:** Do they state the most important ideas in the paragraph? Do they signal how the paragraph will be organized? Do all the topic sentences, read together, form an outline for the reader?
  - **White space:** Are your pages easy on the eye?
  - **Bullet point lists:** Do you list out key ideas for emphasis? Do bulleted paragraphs begin with the key idea?
- 3. Is the information complete and persuasive? Does your document**
  - Stress reader benefits?
  - Answer all questions that a reader may ask?
  - Include sufficient details, explanation, and evidence for each point?
  - Provide rationale and benefits for each recommendation?
  - Present material in an order that will appear logical to the reader?
  - Explain the relevance of attachments?
- 4. Is the ending strategic? Do you use the ending to**
  - Emphasize key points?
  - Spell out next steps, if appropriate?
  - Create a positive impression?
- 5. Are the sentences easy to read?**
  - Are sentences relatively short?
  - Are subjects and verbs near the beginnings of sentences? Are lists and complicated ideas near the end?
  - Are verbs in the active voice?
  - Are lists parallel?
  - Are words unambiguous?
  - Do sentences and paragraphs include transitions?
  - Is language positive?
- 6. Is the document proofread? Is it**
  - Free of typos and misspellings?
  - Free of grammatical errors, such as run-on sentences, pronoun errors, problems in subject-verb agreement?
  - Consistent in typography: headings, subheadings, caps, underlining indentation?



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## 简明目录

第 1 章	报告的特点	1
第 2 章	计划及撰写报告	25
第 3 章	写作风格和写作误区	59
第 4 章	设计报告的格式	95
第 5 章	在报告中加入图解	121
第 6 章	撰写常规性报告	161
第 7 章	撰写非常规性报告	185
第 8 章	对研究进行计划	217
第 9 章	选择数据来源	241
第 10 章	使用二手数据来源	261
第 11 章	使用一手数据来源	291
第 12 章	在复杂报告中使⽤数据分析	323
第 13 章	对数据来源进行注释	353
第 14 章	撰写商业研究报告	371
第 15 章	设计口头报告并陈述	417
第 16 章	撰写商业计划	457
第 17 章	撰写政策、程序及操作指南	521

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# Contents

---

## **1 Report Characteristics 1**

Learning Objectives 1 Functions of Business Reports 3  
Characteristics of Effective Reports 4 Ethical Considerations 12  
Collaborative Writing 17 Summary 18 Topics for Discussion 18  
Applications 19

## **2 Planning and Writing the Report 25**

Learning Objectives 25 Planning the Report 28  
Outlining the Report 41 Drafting, Revising, and Editing the  
Report 49 Collaborative Writing 51 Ethical Considerations 54  
Summary 55 Topics for Discussion 55 Applications 56

## **3 Writing Style and Lapses 59**

Learning Objectives 59 Choosing a Writing Style 61  
Frequently Occurring Writing Lapses 69 Collaborative Writing 88  
Ethical Considerations 89 Summary 89 Topics for Discussion 90  
Applications 91

## **4 Formatting the Report 95**

Learning Objectives 95 Formatting the Report 97  
Principles of Document Design 108 Using Computer Technology  
to Improve Report Formats 114 Collaborative Writing 115  
Ethical Considerations 115 Topics for Discussion 117  
Applications 118

## **5 Illustrating the Report 121**

Learning Objectives 121 Purposes of Visual Aids 123  
Criteria for Effective Visual Aids 126 Choosing and Constructing  
Visual Aids 131 Computer Graphics 150 Ethical  
Considerations 152 Collaborative Writing 153 Summary 155  
Topics for Discussion 155 Applications 156

## **6 Writing Routine Reports 161**

Learning Objectives 161 Typical Routine Reports 164  
Ethical Considerations 176 Summary 176 Topics for  
Discussion 176 Applications 177

## **7 Writing Nonroutine Reports 185**

Learning Objectives 185 Examples of Nonroutine Reports 187  
Ethical Considerations 205 Summary 206 Topics for  
Discussion 206 Applications 207

## **8 Planning the Research 217**

Learning Objectives 217 Planning the Research 219  
The Research Proposal 226 Ethical Considerations 231  
Summary 235 Topics for Discussion 235 Applications 236

## **9 Selecting Data Sources 241**

Learning Objectives 241 Determining Data Sources 243  
Evaluating Data Sources 245 Sampling Data Sources 248  
Kinds of Samples 250 Ethical Considerations 254  
Summary 255 Topics for Discussion 255 Applications 256

## **10 Using Secondary Data Sources 261**

Learning Objectives 261 Locating Secondary Data 264  
Sources for Information on the Web 274 Evaluating Sources 280  
Extracting Data and Keeping Records 280 Acknowledging Secondary  
Sources 284 Ethical Considerations 284 Summary 286  
Topics for Discussion 286 Applications 287

## **11 Using Primary Data Sources 291**

Learning Objectives 291 Acquiring Primary Data 293  
Preparing Instruments to Collect Primary Data 301  
Ethical Considerations 313 Summary 316 Topics for  
Discussion 316 Applications 317

## **12 Analyzing Data for Complex Reports 323**

Learning Objectives 323 Qualitative and Quantitative Data 326  
Requirements for Accurate Data Analysis 328 Data Preparation 330  
Nonstatistical Analysis 334 Statistical Analysis 335 Using Statisti-  
cal Software to Analyze Data 340 Levels of Data Interpretation 341

Ethical Considerations 345 Summary 346 Topics for  
Discussion 346 Applications 347

### **13 Documenting Data Sources 353**

Learning Objectives 353 Why You Should Acknowledge Data  
Sources 355 Bibliography and Footnotes 356 Reference List,  
Works Cited 356 Footnotes and Endnotes 364 In-Text  
Citations 365 Standard Abbreviations 366 Ethical  
Considerations 367 Summary 367 Topics for Discussion 368  
Applications 368

### **14 Writing Business Research Reports 371**

Learning Objectives 371 Parts of the Formal Business Report 373  
Formatting Guides 382 Ethical Considerations 384  
Summary 385 Topics for Discussion 414 Applications 415

### **15 Planning and Delivering an Oral Report 417**

Learning Objectives 417 Preparing the Presentation 420  
Presenting the Oral Report 435 Using Presentation Aids 442  
Using Presentation Software 442 Managing Question-Answer  
Sessions 444 Participating in Team Presentations 447  
Participating in Electronic Conferences 448 Ethical  
Considerations 449 Summary 451 Topics for  
Discussion 451 Applications 453

### **16 Writing the Business Plan 457**

Learning Objectives 457 Entrepreneurs and the Business Plan 459  
Components and Contents of a Business Plan 462 Producing and  
Presenting the Business Plan 479 Summary 482 The KidSmart™  
Business Plan 483 Topics for Discussion 518 Applications 519

### **17 Writing Policies, Procedures, and Instructions 521**

Learning Objectives 521 Importance of Policies, Procedures, and  
Instructions 524 Guides for Policies, Procedures, and Instructions 525  
Employee Manuals 528 Procedures and Instructions 534  
Ethical Considerations 544 Summary 545 Topics for  
Discussion 545 Applications 546

# 第1章

## 报告的特点

### 学习目标

学习完本章，你应该能够：

1. 阐述商务报告的功能。
2. 描述有效的商务报告的特点。
3. 明确与商务报告有关的道德问题。
4. 开始将写作技巧和道德规范应用于撰写有效的、符合道德规范的报告中。
5. 明确有助于有效合作的行为。

### 内容提要

报告是对观察结果、经验或事实的有组织的客观的陈述。它的基本作用是为组织各个层次的有效的决策和行动提供信息。有效的报告既有助于个人职业生涯的成功，也有助于组织的成功。

在开始准备撰写有效的商务报告时，你需要从准确性、明确性、共鸣性以及简洁性四个方面来评价你的工作。此外，你还需要从道德意义方面评价你的报告。这份报告会促成好的决策及行动，还是不好的？你是否避免使用操纵性语言？你是否用道德规范检验过你的写作计划？

当你进行报告写作时，你经常需要同其他人合作撰写。要遵循合作的基本准则：共鸣、体谅、忠诚、乐于接受批评，以及出新点子，这样才能使你在合作撰写中有一个好的起点。





# Report Characteristics

## LEARNING OBJECTIVES

After you have read this chapter, you should be able to:

1. Explain the functions of business reports.
2. Describe the characteristics of effective reports.
3. Identify ethical concerns related to report writing.
4. Begin to apply writing skills and ethical guides to create effective, ethical reports.
5. Identify behaviors that contribute to effective collaboration.

What do a bank manager, a retail store manager, a vice president of a manufacturing company, and an executive director of a nonprofit organization have in common? Although their job descriptions may show considerably different duties, one task is common to all: preparing reports.

## FUNCTIONS OF BUSINESS REPORTS

Business reports are organized, objective presentations of observations, experiences, or facts used in the decision-making process. Some reports supply information necessary for decision making; others convey information about decisions that have been made and must be implemented. Some reports provide information only; these are often called *information* reports. Other reports also analyze the data and supply conclusions and recommendations; these may be referred to as *analytical* reports.

Since people at all levels of an organization must make or carry out decisions, reports are used in every kind of job. For example, a report may be as simple as a bank manager's oral reassignment of a teller from an inside workstation to a drive-up window after the manager observes that cars are lining up at the window. Or a report may be as complex as a retail store manager's written analysis of the store's operations, competition, and goals, concluding with a recommendation that the business be relocated.

For many students, the word *report* suggests a term paper, a book review, or a case analysis. But those documents differ from on-the-job reports in many respects. Whereas you may write a term paper to demonstrate your knowledge of a subject, you will write business reports to influence actions of other people. Although school reports usually flow upward (from student to instructor), business reports move up, down, and across the formal organizational structure. You may use the Internet or books and journals from your university library as the major data sources for a term paper; but your business reports will frequently contain data drawn from company files or your experience and observations as well as from print and electronic media. The quality of a term paper may affect your course grade, but the quality of a business report can determine the success or failure of your career—and that of your company.

The role of reports in the decision-making process is shown in Table 1-1. The illustration suggests several reports related to one business situation, entering an international market. The first report is an informal oral report by a J Pac sales associate to the Vice President for Marketing. Assume that J Pac is a major United States manufacturer of gas grills. The sales associate recently returned from a vacation in Brazil, which is a significant regional producer and consumer of meats. While in Brazil, the sales associate noticed that many restaurants serve meats to order—including lamb, beef, pork, fish, and fowl—and those foods are often grilled. Many families also enjoy outdoor grilling. However, the grilling is done primarily over charcoal. Although gas is readily available to homes and restaurants, the use of gas grills is minimal at this time. The sales associate thinks there is a potential opportunity to enter the Brazilian market with J Pac's top-of-the-line gas grills.

As Table 1-1 shows, the initial oral report by the sales associate could lead to a series of reports related to the feasibility of marketing gas grills in Latin America. Those reports may be simple or complex, oral or written, formal or informal. Moreover, reporting occurs at every level of the organizational structure. Reports perform many functions in the organization, but the primary function is to improve the decision-making process and the quality of actions based on those decisions.

## CHARACTERISTICS OF EFFECTIVE REPORTS

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Effective reports are understood by the reader as the writer intended, and they influence the reader to act as the writer desired. The writer's objectives are most likely to be achieved if they correspond with the needs and objectives of the reader. An effective report is accurate, clear, empathetic, and concise. Above all, an effective report presents information ethically.

### Accuracy

Effective decisions can be made only if they are based on accurate information. Consequently, the first criterion for effective reporting is accuracy. The effective

TABLE 1-1 REPORTS AND DECISIONS

Sender	Receiver	Report Content	Report Characteristics	Decision/Action
J Pac sales associate	J Pac sales manager	Consumers in Brazil enjoy grilled meats; most use charcoal; potential market for our gas grills	Oral; informal	Sales manager does preliminary research; relays information to vice president for marketing
Sales manager	Vice president for marketing	Burgeoning consumer market is attracting many U.S. companies to Brazil; several of our competitors are already selling gas grills in Latin America	Written; semi-formal; supplemented by oral summary	Vice president for marketing asks director of market research to conduct further research about feasibility of entering Latin American market
Vice president for marketing	Director of market research	Summary of previous reports; request to study feasibility of entering Latin American market	Written; semi-formal	Director of market research assigns task to research staff; requests research proposal
Director of market research	Research staff	Summary of vice president's reports; requests research proposal	Oral; informal; part of weekly staff meeting	Staff begins work on research proposal
Research staff	Director of market research	Proposed plan for feasibility study	Written; formal	Director approves plan; staff conducts study
Research staff	Director of market research	Findings, conclusions, recommendations of feasibility study	Formal; written; perhaps supplemented by oral presentation	Director asks staff to present report to management committee
Research staff and director of market research	Management committee	Background; summary of preliminary studies; findings, conclusions, recommendations of feasibility study	Oral/visual presentation; written summary of key findings and recommendations	Management authorization of budget for marketing division to begin efforts to establish distributorships in Brazil