

# **Modern Business Report Writing**

A series of horizontal stripes in various shades of red, orange, and yellow, arranged in a gradient from dark red at the top to bright yellow at the bottom.

**Salvatore J. Iacone**

# **Modern Business Report Writing**

**Salvatore J. Iacone, Ph.D.**

**Macmillan Publishing Company**  
New York

**Collier Macmillan Publishers**  
London

Copyright © 1985, Macmillan Publishing Company,  
a division of Macmillan, Inc.

Printed in the United States of America

All rights reserved. No part of this book may be reproduced or  
transmitted in any form or by any means, electronic or mechanical,  
including photocopying, recording, or any information storage and  
retrieval system, without permission in writing from the Publisher.

Macmillan Publishing Company  
866 Third Avenue, New York, New York 10022

Collier Macmillan Canada, Inc.

**Library of Congress Cataloging in Publication Data**

Iacone, Salvatore J.

Modern business report writing.

Bibliography: p.

Includes index.

1. Business report writing. I. Title.

HF5719.I23 1985

808'.066651

84-7865

ISBN 0-02-359410-1

Printing: 1 2 3 4 5 6 7 8

Year: 5 6 7 8 9 0 1 2 3

**ISBN 0-02-359410-1**

# **Modern Business Report Writing**

***To Renee, Alexis, and Hadley***

---

---

---

# Preface

---

*Modern Business Report Writing* is designed as a practical guide to preparing well-written business reports in the 1980s. My goal was to devise a format that not only combined theory and practice but offered actual step-by-step procedures for writing a report. As a result, the text proceeds from a discussion of the nature of reports to techniques for gathering, evaluating, and organizing information, writing the rough draft, including illustrations, revising the report, constructing an abstract, and if needed, transforming a written report into an oral one.

In an effort to reflect truly modern considerations when writing a business report, discussions of computerized information retrieval systems, word processors, computer graphics, and teletext have been included. Because writing mirrors thinking, special attention has been given to overcoming writer's block and getting started, critical thinking skills and problem-solving techniques. Throughout the text, there are samples of actual business reports and questionnaires, and realistic report writing assignments. My goal was to create a text that would leave the reader an experienced and confident report writer by the last chapter. My hope is that both instructors and students will find that the techniques for writing effective business reports have been presented in an informative and enjoyable manner. A teacher's

manual is available as an added resource for instructors who use the textbook.

I want to thank the following people for providing material and granting permission to reprint: Michael Blake, J. Garrett Blowers, Mary Bois, Laura White Dillon, Richard W. Everett, Guy Henle, James F. Henry, Renee Peterkin Iacone, Ronald L. Koprowski, Daniel Langdon, John Morris, Thomas Nugent, M. Susan Ueber Raymond, Werner Renberg, Leonard Schwartz, James G. Stier, Ronald and Jill Wulkan.

To my editors at Macmillan: D. Anthony English, for his initial support of this project; to William Oldsey, for his uncanny advice, unwavering support and encouragement; to Wendy Polhemus, for her diligent efforts and expertise in transforming the manuscript into a finished text, my grateful appreciation. I would also like to thank Dubose McLane, production manager and Holly Reid McLaughlin, book designer.

To my colleagues, friends, and family for their helpful comments and kind support, my deepest gratitude.

S. J. I.

## **ABOUT THE AUTHOR**

**Salvatore J. Iacone, Ph.D.**, is a specialist in effective writing skills programs for universities, private corporations, and federal government agencies. As a consultant, Dr. Iacone conducts business and technical writing skills seminars for such organizations as AT&T, Hoffman-La Roche, the Federal Aviation Administration, the United States Departments of Defense and Commerce, and Army research and development units.

In addition to his consulting activities, Dr. Iacone is an adjunct professor of writing skills at Adelphi University and has taught at the City University of New York. He received his Ph.D. from St. John's University.

# **Modern Business Report Writing**



# Contents

<b>1</b>	<b>The Nature of Reports</b>	<b>1</b>
	<i>The Communication Process</i>	1
	<i>The Need for Reports</i>	2
	<i>Classification of Reports</i>	4
	<i>Modern Technology and Business</i>	
	<i>Report Writing</i>	10
	<i>Chapter Review</i>	12
<b>2</b>	<b>Planning the Report</b>	<b>15</b>
	<i>Plan the Report</i>	15
	<i>Analyze the Report Assignment:</i>	
	<i>Clarify Its Purpose</i>	16
	<i>Limit the Topic</i>	17
	<i>Consider Other Factors</i>	18
	<i>Identify the Reader</i>	19
	<i>Adapt to the Reader's Needs</i>	20
	<i>Devise a Work Schedule</i>	23
	<i>Prepare a Written Plan</i>	26
	<i>Chapter Review</i>	27

### **3**      **Gathering the Information**      **31**

- Know the Subject*    31
- Primary Research*    32
- Interviews*    33
- Conducting the Interview*    35
- Questionnaires*    36
- Designing the Questionnaire*    37
- Secondary Research*    41
- Plan the Research*    42
- Using the Library*    43
- Reference Sources*    43
- Computerized Research and  
Information Retrieval*    46
- Compile a Working Bibliography*    46
- Record the Information*    47
- Incorporate Relevant Research Data  
with the Report*    48
- Use of Footnotes*    51
- Footnote Mechanics*    51
- Footnote Formats*    52
- The Formal Bibliography*    54
- Chapter Review*    55

### **4**      **Evaluating the Information**      **59**

- Evaluate the Information*    59
- Analyze the Content and Function*    60
- Judge the Information Carefully*    61
- Critical Thinking*    62
- Interpreting the Information*    64
- Statistical Interpretation*    68
- Problem-Solving Techniques*    68
- Evaluation Checklist*    71
- Chapter Review*    71

<b>5</b>	<b>Organizing and Outlining the Information</b>	<b>75</b>
	<i>Organize the Information</i>	75
	<i>Select a Pattern to Develop Ideas</i>	77
	<i>Methods of Organization</i>	79
	<i>Outlining the Information</i>	85
	<i>Chapter Review</i>	92
<b>6</b>	<b>Report Formats and Elements</b>	<b>95</b>
	<i>Report Formats</i>	95
	<i>Basic Report Elements</i>	98
	<i>Summary</i>	109
	<i>Chapter Review</i>	109
<b>7</b>	<b>Writing the Report: The First Draft</b>	<b>113</b>
	<i>The Nature of Writing</i>	113
	<i>The Writer's Environment</i>	114
	<i>Getting Started</i>	115
	<i>The Writing Process</i>	116
	<i>Facing the Blank Page: Overcoming Writer's Block</i>	117
	<i>Visualize the Writing</i>	119
	<i>Words</i>	121
	<i>Sentences</i>	124
	<i>Paragraphs</i>	127
	<i>Style</i>	130
	<i>Make the Report Interesting</i>	131
	<i>Be Concise</i>	131
	<i>Be Objective</i>	132
	<i>A Final Note</i>	132
	<i>Chapter Review</i>	133

## **8**      **Using Illustrations in the Report**      **137**

*The Need for Illustrations*    137

*Types of Illustrations*    138

*Placement of Illustrations in  
the Report*    138

*Identify the Illustrations*    139

*Computer Graphics*    139

*Tables*    139

*Simple Bar Charts*    142

*Multiple Bar Charts*    143

*Subdivided Bar Charts*    144

*Line Charts*    146

*Pie Charts*    147

*Pictograms*    147

*Organizational Charts*    149

*Flow Charts*    150

*Drawings*    153

*Maps*    153

*Summary*    153

*Chapter Review*    154

## **9**      **The Final Draft: Revising the Report**      **157**

*The Need for Revision*    157

*Methods for Revision*    158

*Diction*    163

*Slang and Regionalisms*    164

*Concreteness*    164

*Jargon*    164

*"Bizbuzz"*    165

*Clichés*    166

*Redundant Terms*    167

*Active vs. Passive Voice*    168

*Verbal Expressions*    168

*Revise the Sentences*    169

<i>Submit a Professional Manuscript of the Polished Report</i>	173
<i>Chapter Review</i>	173

## **10 Writing an Abstract of the Report 179**

<i>Function of an Abstract</i>	179
<i>Form and Content</i>	179
<i>Composing an Abstract</i>	180
<i>Chapter Review</i>	181

## **11 Oral Reports 187**

<i>Oral vs. Written Reports</i>	187
<i>Plan the Presentation</i>	189
<i>Consider the Setting and the Audience</i>	189
<i>Determine the Length of the Report</i>	190
<i>Prepare an Outline</i>	191
<i>Consider Using Visual Aids</i>	192
<i>Presenting the Oral Report</i>	193
<i>Opening the Presentation</i>	197
<i>Sustaining the Listener's Interest</i>	200
<i>Concluding the Presentation</i>	200
<i>Chapter Review</i>	200

## **12 English Usage Handbook (Including Exercises) 203**

<i>Subject and Verb Agreement</i>	203
<i>Verb Forms</i>	206
<i>Pronoun Usage</i>	209
<i>Sentence Errors</i>	211
<i>Punctuation Review</i>	213
<i>Capitalization</i>	217
<i>Often Confused Words</i>	218

**APPENDICES**

<b>A</b>	<b>Report Writing Assignments</b>	<b>229</b>
	<i>General Report Writing Exercises</i>	230
	<i>Accounting and Finance Report Exercises</i>	235
	<i>Management Report Exercises</i>	237
	<i>Marketing Report Exercises</i>	239
	<i>Economics Report Exercises</i>	240
<b>B</b>	<b>Sample Reports</b>	<b>243</b>
	<i>Memo Report</i>	245
	<i>Letter Reports</i>	247
	<i>Progress Report</i>	250
	<i>Procedural Report</i>	261
	<i>Information Report</i>	266
	<i>Process Report</i>	284
	<i>Economic Forecast Report</i>	298
	<i>Status Report</i>	310
	<i>Audit Report</i>	336
	<i>Financial Report</i>	341
	<i>Descriptive Report</i>	350
	<i>Oral Report</i>	356
<b>C</b>	<b>Sample Questionnaires</b>	<b>361</b>
	<b>Selected Bibliography</b>	<b>369</b>
	<b>Index</b>	<b>371</b>

# **CHAPTER 1**

## **The Nature of Reports**

### **THE COMMUNICATION PROCESS**

The communication process involves the transference of information from one mind to another. Often that information consists of knowledge of people, places, objects, events, ideas, and relationships. Whether expressed orally, in writing, or through bodily gestures, successful communication depends upon clear expression. Business reports provide essential aspects of the communication process. They transmit facts, opinions, and numerical data crucial to the effective operation within and among many kinds of organizations—large or small, public or private.

In general, breakdowns in the communication process result in frustration, confusion, and, at times, violence. In the business world, the failure to communicate information clearly impedes productivity, disrupts the flow of ideas, and invariably results in the loss of millions, perhaps billions, of dollars. In recent years, the introduction of and increasing reliance on computers, word processors, satellites, audio-visual equipment, and other highly technological inventions have resulted in the more rapid exchange of information and the availability and processing of data. Although much of this wizardry has led to greater convenience and efficiency in the office or home, these innovations have neither lessened nor replaced the need for well-written business reports.

A well-written report minimizes the possibility of someone misinterpreting, not fully understanding, or subjectively distorting the information being conveyed. Although even the clearest and most direct of reports can be misconstrued, the likelihood of this occurring diminishes if the ideas are communicated simply, clearly, accurately, logically, and concisely.

Good writing reflects a person's ability to think critically, to analyze problems and situations logically, and perhaps most of all, to employ common sense in reaching solutions to the myriad of problems and issues addressed in reports. Business reports require planning, time, discipline, good organization skills, and a sound grasp of the basic principles essential to expressing ideas on paper clearly. Nowhere in the communication process is directness, clarity, and accuracy more valued than in a report. For an organization, a report that truly communicates information is efficient in terms of time and money. For the writer, a well-written business report has its own rewards, because it can prove the best and most reliable source of recommendation for increased respect, responsibility, and perhaps promotion.

## **THE NEED FOR REPORTS**

Just as necessity is the acknowledged mother of invention, the need to convey information for a specific purpose is the basis for preparing and writing reports. Effective communication is essential to the daily operation of any organization, public or private. Due to the variety of purposes they can serve, written reports are crucial to the successful exchange of information in nearly every profession. In fact, few fields exist in which the need to prepare a report, whether written or oral, is not required either on a routine basis or when a special need arises.

Corporate managers, stockbrokers, doctors, bankers, engineers, scientists, government and military leaders, educators, and international secret agents all use reports to transmit or receive information. Even the local auto mechanic may be obliged to prepare a written diagnostic report before repairing a customer's car. In some instances, reports are prepared on a regular basis, as in the case of salesmen and women who must file daily or weekly sales and field



trip reports, accountants who compile yearly audit reports, and large corporations that issue annual reports to their stockholders.

Sometimes reports are prepared on an as-needed basis or when they can prove crucial to the decision-making process within an organization. For example, a senior executive may require extensive background information before expanding plant operations in a particular area. Or perhaps a national sales manager is considering opening new markets for company products. Both may decide they need a great many questions answered about the feasibility of these ideas, and they might possibly commission reports on the subjects. So too would an investment banker want accurate data about a specific municipal bond offering before committing large sums of customers' money to it. Similarly, a food company president would want information about changing patterns in consumer nutritional awareness before introducing a new product.

In each of these cases, the need for a written report would arise if essential information could not adequately be transmitted either orally or through simple memos and letters. Although memos and letters can and do often incorporate reports, they can prove to be of limited use when the subject of the report is highly complex or if it demands extensive analysis. For example, a report that describes the need for new office furniture for a five-person office may be incorporated in a memo, but one that attempts to analyze the means of improving mass transportation in a large city may run three hundred pages, and need to be presented in a formal format.

All reports, then, serve specific needs by conveying particular information to people who require it. Yet in terms of their nature and function, reports can be as diversified as some of the world's most renowned conglomerates. Written reports are needed to do the following:

- *Analyze facts* and other relevant data to provide a basis for a decision.
- *Present the results* of an experiment or findings of an investigation.
- *Measure the progress* or development of a project or task.
- *Describe a process* or method.
- *Provide the history* or background of an issue, project, procedure, or task.