Certificate in Applied Small Business Growth & Development

Seminar: Writing Business Reports

Introduction

This seminar will focus on how to write effective reports. Reports are a valuable business tool which can be used for many purposes such as, for example, giving progress on a project, launching a new product, proposing changes within a business and analysing competitors. The quality of a report influences how the reader perceives you and your business. Therefore, whatever the purpose of the report, it needs to follow some basic guidelines on structure, format and language to ensure the information is presented in the most effective way.

During this programme you will be required to write two project reports (one for each business development project that you implement) and four progress reports (two per business development project). This seminar will give you guidance on how to structure these reports and on how to write reports for other business purposes.

Seminar Contents

This seminar will cover the following topics:

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Part A: The Purpose of a Business Report

What is a Business Report?

A business report is a written communication tool which aims to provide information on a specific topic. A report may be requested by someone external to the business, such as an investor or mentor, or there may be an internal need for a report. Business reports may be used for many reasons. They may be needed in order to:

- inform someone about a particular topic,
- persuade someone to do something (e.g. participate in an opportunity, buy a product, lend money),
- record events, meetings, processes or situations for future reference,
- instruct someone as to how to do something, or even
- prompt a change of attitude.

Some reports may need to achieve several, or all, of these purposes concurrently. Take the example of a situation in which you want to franchise your business and have prepared a report for a potential franchisee. The report may be used to:

- inform the person about the opportunity available and the need for the business's product or service in their local area,
- persuade them to become a franchisee,
- record the progress and performance of the business to date as well as record processes involved in running the particular type of business,
- instruct the person as to how to become a franchisee, and
- change their attitude towards the particular business idea or franchise model.

Types of Reports

There are many types of business reports. Some examples include annual, audit, budget, compliance, feasibility, technical, personnel, planning, production, progress, research, sales and strategy reports.

Sparks (1999, p.135) suggests that, whilst there are many types of reports, they can be divided into four categories:

1. An ***occasional report*** provides an alert or update on a situation. It is generally a routine report, so is short and informal in nature. Memos and emails fit under this category.
2. An ***activity report*** provides a record of an event or meeting. It may report on what occurred or may make recommendations on what was learned.
3. ***Status*** or ***progress reports*** provide an overview of activities in a specific area, or provide an update on a project. Progress reports are particularly relevant to this seminar as, in Module 2, business owners are required to submit two reports on the progress of each of the two projects implemented in their business. That is a total of four progress reports.
4. A ***formal report*** provides a comprehensive overview on an aspect of a business. It may be prepared for a variety of people to refer to, so is a lengthy document. You are required to write two of these reports for Module 3 (one per business development project).

The Target Audience

It may seem obvious, but a report is developed to be read. Therefore, a report should be well-written so as to meet the needs of the reader. In order to do this, the report writer must clearly identify who the intended reader (or readers) is and exactly what they need to know.

Questions to Consider:

1. Who is the report for?
2. What is the report to be used for?
3. Is the reader within your business or external to it?
4. What knowledge do they already have?
5. What are the demographics of the reader? Age, gender, position within the business.
6. What outcomes do they seek? A solution, a recommendation, an opinion, a factual summary?
7. What level of detail is required?
8. Is there more than one reader? If so, do the subsequent readers have the same information needs?

Thompson (2005) suggests that the intended audience for a report should be divided into three levels: the primary audience; the secondary audience; and the immediate audience.

- The *primary audience* are those for whom the report is directly written and who will use the report to take action.

- The *secondary audience* are those who will be affected by the results and recommendations of the report.
- The *immediate audience* are those responsible for examining the report, assessing its feasibility and distributing it to a wider audience.

If you apply this to the reports you will be writing for this programme, you may identify:

- The primary audience as being your kaitiaki, who needs to use your report to assess your progress and findings in implementing projects in your business.
- The secondary audience as being, for example, people within your business who will be affected by the findings and recommendations of your business development projects and reports.
- The immediate audience as being you, personally.

With this in mind, you need to make sure your report is designed to meet the needs of the primary audience (your kaitiaki), while also satisfying your own needs and the needs of your staff and whoever else will view the report.

Identifying the Purpose of a Report

It is important to determine the exact purpose of the report you are writing. Think about the reasons for writing a report given earlier in this seminar – does your report need to inform, persuade, record, instruct or change attitudes? Is it being developed just to meet a routine milestone, such as a weekly sales report, or is it required to change the opinions of the Board of Directors as to where your new premises should be located?

Your purpose should be able to be clearly stated in one or two sentences. For example, assume that one of your business development projects involved expanding your business through acquiring another business. As part of the actual project, you may need to write a report which provides the Board of Directors with accurate information which could be used to make an informed decision on whether to proceed with a particular purchase. Alternatively, or in addition, the decision may already have been made to proceed with a particular purchase, so the purpose of the report could be to show the progress that had been made towards completing the purchase. *Note that this report(s) would be part of the project, and thus in addition to the reports required to be submitted to your kaitiaki*.

Monitoring Progress of Business Development Projects

It is important to monitor the progress on any project. A report is the ideal way to do this. Progress reports communicate key information to project stakeholders and will allow your kaitiaki (or any other business mentor you may have) to evaluate work on your projects and provide feedback and assistance.

Although you are required to develop progress reports for Module 2 to communicate progress to your kaitiaki, these reports will be of value to you, the business owner. Regardless of whether or not you are required to submit a progress report to a third party, you will benefit from the process of writing a progress report for your own purposes.

Progress reports act as reassurance to the business owner that the project is on track, *and*, in fact, *helps keep a project on track*. The process of recording progress assists business owners to identify tasks that are yet to be completed and review work priorities so as to ensure these tasks are completed when required. That is, they increase the likelihood that work on the project will be to schedule and may identify potential problems earlier (which can lead to these problems being averted).

One of the key differences between progress reports and other categories of reports is that a progress report requires the setting of milestones or goals which progress can be measured against. The most common measurement approaches are action plans using either the 'project-tasks' approach or the 'time-periods' approach:

- Project-tasks action plans focus on what needs to be achieved to complete the project. Milestones are set relating to completing these tasks.
- Time-periods action plans focus on time. The tasks required to complete a project are then allocated to specific time periods.

The two approaches are illustrated below:

Example Project-Tasks Action Plan for the Purchase of New Premises

Task	**Timeframe / Due Date for Completion**	**Person Responsible**	**Task Completed?**
Renew current lease for six month period	By 8th August 2014	JF	Yes
Complete analysis of business needs for new premises	1st – 31st August 2014	JF	Yes
Revise budgets to determine how much the business can afford to spend on servicing a mortgage	1st – 31st August 2014	MH	Yes
Meet with bank and pre-approve loan to purchase premises	By 15th September 2014	MH	No
Meet with real estate agent & view minimum 10 properties	By 30th September 2014	JF	Yes

Example Time-Periods Action Plan for the Purchase of New Premises

Time Period	**Task**	**Person Responsible**	**Task Completed?**
1st July – 31st August 2014	▪ Renew current lease for 6 month period ▪ Complete analysis of business needs for new premises ▪ Revise budgets to determine how much the business can afford to spend on servicing a mortgage	JF JF MH	Yes Yes Yes
1st – 30th September 2014	▪ Meet with bank and pre-approve loan to purchase premises ▪ Meet with real estate agent & view minimum 10 properties	MH JF	No Yes

Setting goals is another useful tool to monitor the progress of a project. They can be written for short, medium or long periods of time. The key to using a goal effectively to monitor progress and project completion is to ensure that it is well written. Recall the SMART criteria, introduced in Module 1 – this is a useful tool for developing effective goals.

According to the SMART criteria, goals need to be:

- **S –** pecific (goals need to be detailed and precise)
- **M –** easurable (an element is included which allows completion to be measured)
- **A –** ttainable (it must be feasible / possible to achieve the goal)
- **R –** elevant (to the overall vision and mission of the business); and include a
- **T –** imeframe for completion.

Consider the following example of a goal that does not satisfy the SMART criteria and how it can be more effectively re-written using the tool:

Goal written without SMART
To expand the business before the busy period in summer.
SMART Goal
To complete the business expansion project, as specified in the project brief dated 8th July 2014, by the end of October 2014.

Part (A): Discussion Questions / Activities

1. Have you written any reports in the last year?
    a. Did someone ask you for the report, or did you initiate it yourself?
    b. What was the reason for the report?
    c. Who were the readers of the report?
    d. Did you receive any feedback on the quality of your report?
    e. What were the outcomes of you producing the report?

2. Alex Jones has had a request from his bank to provide a report on how a decision to start exporting to Australia could affect sales and cashflows for Alex's business in the coming financial year.
    a. What sort of report do you think would be most appropriate for Alex to produce?
    b. In one or two sentences, write a statement of purpose for Alex's report.

3. Consider the first business implementation project that you will be working on for your business.
    a. Who are the members of your secondary audience for the *final* report?
    b. In one or two sentences, write a statement of purpose for one of the first *progress* reports that you are required to submit.
    c. Write two SMART goals relating to this business implementation project.

Part B: Preparing and Writing a Business Report

Selecting an Appropriate Structure

The Key Elements of a Report

The key elements of a report are outlined below. However, note that not every report needs to contain all of these elements. The content will depend on the length and type of report, and the reader's needs. If the report has been commissioned, or is a course requirement, then specific guidelines may be provided on what needs to be included.

- **Title Page:** This should contain information such as the title of the report, the name of the business, the intended recipients of the report, the date and the author's name.

- **Table of Contents:** This lists all the sections and materials included in the report. It allows the reader to see an outline of the report contents and provides for easier navigation through the report.

- **Executive Summary:** This is a short overview of the report. It is usually about half a page long and includes the aim, key points and outcomes of the report.

- **Introduction:** The introduction should cover the purpose of the report, define key terms and explain the layout of the report. Background information can be included in the introduction. However, if more detail is required on the history of the business or project, then it can be put into a separate 'background' section (see next point).

- **Background:** This is often an optional section which can contain relevant background information on the business or project.

- **Main Body:** This is the largest section of the report. Depending on the nature and purpose of the report, it may include details such as methods used to implement a project, information gathered and how it was collected, a record of activities / actions completed, detailed information about each aspect of a project, problems encountered and achievements made, and so on.

  This is also where findings should be presented, and facts and figures given to back up your findings. Findings can also be presented as visuals, such as tables or graphs. The main body should be organised under key headings for each main point. This can be done a number of ways – for example, chronologically, by increasing order of importance, by decreasing order of importance or by grouping related points together.

- **Conclusions:** While the main body outlines the key report findings, the Conclusions section focuses on interpreting the findings. What do the findings mean? What is your opinion on what you found?

  For example, in the main body it may have been reported that 87% of customers initially found out about your business through the Yellow Pages. Your conclusion could be that the Yellow Pages are your most effective form of advertising. In short, conclusions summarise the main findings of your report.

In relation to your business implementation project, the Conclusions section should answer the following questions:

- What was the final outcome of your project?
- Was the project goal met?
- Has the project addressed the key problem / issue / challenge / opportunity that it was designed to address?
- What other achievements / successes were experienced?
- What have you learnt from this experience?
- What would you do differently if you were to implement a project such as this again?
- Do you need (or want) to make changes to the business development strategies and goals you identified in Assessment 1 of Module 1? If so, what are your new strategies and goals?

- **Recommendations:** This section focuses on how the conclusions of your report can be put into practice. If the Yellow Pages are your most effective form of advertising, then your recommendation may be to run a larger advertisement next year or put ads in several categories. The Recommendations section can be included at the beginning of your report to ensure that they are read.

  In relation to your business implementation project:

  - If you have not achieved your project goal, but would still like to do so, these recommendations could focus on what you should do to achieve this.
  - If implementation of the project has not completely addressed the key problem / issue / challenge / opportunity that it was designed to address,

your recommendations could focus on what you should do next to address this.

- If you have achieved your project goal and addressed the issue, your recommendations could focus on what aspect of your business you should focus on next.

- **References:** This is the list of all the sources that have been used in the writing of the report. There are several different referencing styles used in report writing. The two most popular internationally accepted referencing styles are APA and Harvard. Examples of referencing are given later in this seminar.

- **Appendices:** This is where any additional materials can be located. They can include materials which:

  a) provide evidence to support the points made in the report,

  b) assist in the interpretation of the report, or

  c) provide additional information such as technical details.

  They can include (amongst other things): financial information such as cashflow projections, a glossary of terms or jargon used in the report, sample templates for future use or raw data.

Progress Report Structure

A progress report on a business implementation project can follow the structure that has just been outlined, but additional information will be required in the report. The length and frequency of a progress report is very much dependent on the size and importance of the project. An internal three-month project may require a weekly report in the form of a two-page memo, while a year long project may require three formal progress reports and a final report on completion of the project.

Additional Requirements for a Progress Report

- The introduction & background sections should provide business and project background, specify the purpose for the report, give the overall objective of the project and introduce key project milestones or goals.

- The main body can outline what has been achieved since the start of the project or since the last progress report. Discussion may be included on whether the project is meeting your expectations. Achievements can be listed chronologically or by task.

  For the purposes of your assessment for Module 2, the main body must either include any action plans developed and show progress against these plans, or make reference to these (and then include them in the appendices). This section may also include details of any problems or changes to initial plans that you have encountered. It should be explained as to how these problems or changes may affect key aspects of the project such as, for example, the cost or completion schedule. Solutions to problems can be outlined in the Recommendations section.

- As a progress report is not the final report on a project, the conclusions and recommendations only need to focus on the time period or tasks that are being reported on. Conclusions can outline how the project is going and can also include comment on the future of the project. A schedule of work still to be completed can appear in this section or, if it is comprehensive, it could be included in an appendix. Other recommendations can include suggestions for dealing with a change in circumstances, requests for assistance or solutions to any problems that have arisen.

Writing an Executive Summary

The Executive Summary should be written once the report is completed, as it summarises all of the key information. It is imperative that all the important information is included in this summary, as the reader of the report may use the Executive Summary to decide whether they should invest time reading the entire report.

An Executive Summary should include the purpose, the main findings and the key recommendations of the report. It should use complete sentences (not bullet points) and should be approximately half a page long. Statistics and graphics are not usually provided in this section of the report.

A sample Executive Summary is provided on the following page:

Executive Summary

The purpose of this report is to detail the progress that has been made on the marketing project being undertaken at Vibe Clothing Ltd. Sales at Vibe were slow throughout the autumn of 2014, so an initiative has been implemented to increase sales during the winter period. This initiative includes a multi-media advertising campaign and a survey of customers to ascertain the reason for the downturn in sales.

The main findings of the report are that, whilst the advertising campaign which commenced on the 15th of May has had a positive impact on winter sales, customers are generally disappointed with the Autumn / Winter 2014 Collection. It was also found that customers were hoping to be able to find more 'unique' and 'upmarket' styles as the business's main competitors were now offering very similar styles to what Vibe is offering, and has been offering for the past few years.

The report recommends continuing with the advertising campaign, developing a process to ensure greater consultation with regular customers when designing new season collections, and the introduction of a new, quality, designer range of clothing to be included in the next collection.

How to Make Key Points Stand Out

- Never have vague headings such as 'Other' or 'Miscellaneous'. A heading should clearly indicate what is included in the section.
- To ensure that the important points are not overlooked, include them in the **first sentence of a short paragraph**. To further reduce the chances of them being missed, repeat them in other parts of the report such as the Executive Summary and Conclusions.
- Important points may be overlooked by the reader if you include too much information. **Do not pad out your report** to make it appear more substantial. If you have included all the key information, then your report is the perfect length. Bigger does not mean better when it comes to reports.
- The inclusion of a table of contents, headings and subheadings assists the reader to find the information that they need to see.
- The use of bullet points ensures that key points are not lost in lengthy paragraphs.
- Numbering sections and sub-sections can assist in key points being found and read. For example, findings could be structured as follows:

  1. Outcomes of Staff Consultation
  1.i. Results of Questionnaire
  1.ii. Results of Focus Group
  1.iii. Results of Staff Interviews

  2. Outcomes of External Consultation
  2.i. Results of Investor Consultation
  2.ii. Results of Supplier Consultation
  2.iii. Results of Customer Consultation

Conclusions and Recommendations

The Conclusions and Recommendations sections may be separate sections or may be combined in a more informal report. However, the writer must realise that a conclusion is not the same as a recommendation:

- Conclusions are a summary of what the report findings actually mean, and of what the implications of the findings are.
- Recommendations offer solutions and actions that may be taken based on what is outlined in the Conclusion section.

For example:

Findings:

- *In June 2014, sales at Thomas Plumbing dropped 27% on the previous month. In July, they dropped another 12% and in August they reached an all time low of $2,564.00.*
- *The slump in sales began when owner Sarah Thomas appointed Grace Park as General Manager.*

Conclusions:

- *The General Manager is ineffectual in her role and has personally contributed to the sales slump.*
- *Unless the sales slump can be reversed, Thomas Plumbing will only be able to continue trading for three more months.*

Recommendations:

- *The non-performance clause of Grace Park's employment agreement be immediately enacted, which provides for termination of employment if sales do not resume to the previous year's average monthly sales within one month of notice being given to the General Manager.*
- *If Grace Park's employment is terminated, an internal staff performance review be conducted to determine whether any existing staff members are suitable for the role of General Manager. If not, a recruitment process be implemented.*
- *A budget of $10,000 be allocated for marketing initiatives to improve sales over the next two months.*

How to Write Effective Conclusions and Recommendations

- Conclusions and Recommendations are best presented as bullet points, with the most important points put first (or in a logical order).
- Each conclusion should be written in the present tense and should include a brief summary of the issue.
- Recommendations should be written as action-oriented and in the future tense.
- Recommendations should be presented in the same order as the Conclusions and each conclusion should ideally have a corresponding recommendation.
- Recommendations must be based on the findings of the report. They may be divided into short, medium or long term.

- Recommendations should be feasible. For example, many problems can be solved with a recommendation to invest more money, but is this a realistic suggestion?

Referencing Resources

Referencing is an important part of report writing. It acknowledges the source from which you have taken information and provides the reader with evidence that you are using information from a credible source. All information taken directly from a source must be acknowledged in two places. Firstly, it must appear in the body of your report where the information appears and secondly it must be included in a list of references at the end of the report. If you use a source when writing your report, but do not directly quote it or use any specific information from the source (i.e. you use it to gain a general understanding of a topic), it is sufficient to only include this at the end of the report.

There are several different referencing styles used in report writing that provide for consistency in the way that sources are recorded. The two most popular international referencing styles are APA and Harvard. Most tertiary providers in New Zealand have useful referencing guides on their websites. The American Psychological Association websites and manuals provide in-depth information on using APA style.

Examples of APA referencing for a book and website are as follows:

Examples of Referencing Within the Main Text of your Report

- To reference information taken from a book and paraphrased (i.e. expressing the same message but in different words), in the main text of your report you would write something like:

  According to Ford & Green (2011), small businesses are flourishing in New Zealand.

  or

  Small businesses are flourishing in New Zealand (Ford & Green, 2011).

  You would then write a full reference in the reference list.

- To reference information taken from a book and directly quoted in the main text of your report, you would use quotation marks and show the page number (if applicable). For example:

  According to Ford and Green (2011), "small businesses are flourishing in New Zealand" (p.7).

  or

  "Small businesses are flourishing in New Zealand" (Ford & Green, 2011, p.7).

  Again, you would then write a full reference in the reference list.

- To reference information taken from a website and paraphrased in the main text of your report, you may write something like:

  According to Ford and Green (2011), small businesses are flourishing in New Zealand.

Examples of Referencing in a Reference List

For each reference made within the main text of the report, you need to give a full reference in a reference list also. With APA style referencing the reference list is put on a new page and simply titled 'References'. Each entry is arranged alphabetically using the surname of the author. The first line of an entry is flush with the margin but if there are any subsequent lines, they are tabbed in to allow the reader to more easily scan the entire reference list (as shown in the examples below).

- To include a book used as a source in your report in a reference list:

  Ford, H. & Green, F. (2011). *Small Business in New Zealand*. Wellington, New Zealand: Caxton.

- To include a website used as a source in your report in a reference list:

  Ford, H. & Green, F. (2012). *New Zealand Business.* Retrieved April 3, 2014, from http://www.newzealandbiz.co.nz

If there are not many references, you may choose to reference using footnotes within the main text instead of preparing a separate reference list.

Submitting the Completed Report

The appearance and presentation of the finished report do have a considerable impact on how the contents of the report are perceived. A very poorly presented report may not even be read. The look of the report will also influence the way the reader approaches the reading of the report. A messy, handwritten report will give the impression that it was put together hastily by someone who does not really care about the topic. The reader may find it hard to take any recommendations seriously. A well-presented report will give the writer, and their business, increased credibility in the eyes of the reader.

Tips for Improving the Appearance and Readability of your Report

- Use Heading and Subheadings to break up text and organise ideas. Every two to three pages should have a new heading, but do not have more than seven subheadings per major heading.
- Include a table of contents to improve navigation.
- Do not set margins too close to the edge of the page. Some readers like to make notes in the margins. If your report is going to be bound, make the left hand margin wider to allow for this.
- Use quality paper which looks and feels good.
- Colour, particularly on artwork, gives a professional finish but limit the number of colours used. Shades of the same colour are subtle yet effective.
- Font size should be 12 point for standard text. Examples of easy to read fonts include Tahoma (this seminar uses Tahoma), Arial (this is an example of Arial), Arial Narrow (this is an example of Arial Narrow) and Calibri (this is an example of Calibri – this is not used as often as the other fonts previously

mentioned). In the past, Times New Roman (this is an example of Times New Roman) was considered 'standard', but is now often looked at as being outdated.

- Font and font sizes selected for text and various types of headings should be consistent throughout the report. For example, look at the headings used throughout this seminar: the main headings to show a new 'part' are size 14 point font, bold and have a single underline under the heading; the sub-headings are size 12 point font, bold and underlined; and the sub-sub-headings are just bold. If there is a need for another type of heading, italics are used.
- Do not use single spacing between lines. Try setting spacing at 1.15 or 1.5.
- White space on the page makes text easier to read.
- Page numbers should appear on every sheet, except the title and table of contents pages.
- If the report is going to be distributed electronically, ensure the image resolution of photos or images is at least 72 dots per inch (dpi). It will therefore be less likely that photos will be blurry when printed.
- The presentation of graphics such as graphs and tables should be consistent throughout the report in terms of colour, labelling and size.
- Use **boldface** and underlining to emphasise words or phrases. Limit the use of *italics* (although it may be appropriate in some cases) and do not use all capital letters, as it is not easy on the eye to read.

Overall Presentation

There are many options available for attaching pages together and presenting the report. Informal documents may be stapled while more formal reports look better if bound or presented in a loose folder. The choice of packaging not only influences the way your report looks but also provides protection, allows the report to be read more easily and ensures that all the pages remain together.

The key point to remember when selecting your choice of presentation is to make sure it is appropriate to the purpose of your report. If you are reporting on cost cutting measures in your business, do not present your report in an expensive folder. Similarly, if your report is on implementing more environmentally friendly practices into your business, use recycled paper with a reusable fastener. If you think someone may want to make notes on the report (which they often do), avoid the use of clearfile folders – that is, folders that have clear pockets which the pages are slipped into.

Meeting Organisational Policy and Procedures

Depending on whom the report is prepared for, different formats and presentation styles will be required. If you are provided with a report format or asked for particular information, then ensure you deliver what is required. Check with your course facilitator on the specific requirements of your business project report.

Also ensure that the report you provide does not breach any of your business policies and that it adheres to any procedures you have in place. For example, you may have a policy to not specify details of production processes (due to the risk of them being copied) in a report, or you may have a procedure in place for ensuring all key team members are happy with the content of any communications (including reports) before they are presented to an external party.

Part (B): Discussion Questions / Activities

1. Assume that you find some useful information in a book titled "Ten Steps to a Motivated Workplace" and decide that you wish to include it in your report. Specifically, you want to note that 'June Holt suggests that *"All staff should undertake a minimum of three weeks' induction into any new position to ensure that they fully understand the operations of the business and the specific role"'*. The book in which you found this quote was published in New York in 2011 by Anderson Press.

   - Paraphrase the information in the quote above in a sentence and reference it using APA style.
   - Include part of the quote in a sentence and reference it using APA style.
   - Create a reference list entry for the book above using APA style.

2. Rebecca Harris has selected 'environment sustainability' as a business development project that she wishes to implement in her small business. She has identified that waste reduction, energy efficiency and water efficiency are all areas in which she can reduce her expenses while being more environmentally conscious.

   As part of her project she contacts the Christchurch City Council, which runs a programme called 'Target Sustainability' to assist businesses to be more eco-focused. They provide Rebecca with a number of tools which she can use to assess her current waste output and energy and water usage. Rebecca decides to concentrate on waste reduction as the first part of her project, so monitors this area over a month. Rebecca finds that:

- Her business pays $12 each time a wheelie bin needs collecting. Two neighbouring businesses, of similar size, have a set yearly expense of $300 per bin and they only require one collection per week.
- Her business has a weekly average of 2.2 full wheelie bins.
- 75% of her staff did not know that the business possessed two recycling bins that are collected by the Council free of charge.

Using the findings above:

a) Write three conclusions and three recommendations that Rebecca could include in her report.

b) Write a half page executive summary for Rebecca's report based on the background information, findings, conclusions and recommendations.

Part C: Researching and Writing the Content of a Business Report

Researching the Information

Much of this seminar has focused on preparing a report that will meet the needs and expectations of the reader. However, be careful not to overlook what is, perhaps, the most important aspect of the report – the quality of the information that it contains. If you are going to be making conclusions and recommendations for your business, you need to make sure the information on which you base these conclusions and recommendations is of good quality.

In order to produce quality findings, accurate and timely data must be collected. Data may be categorised as being from either a primary or a secondary source:

- ***Primary data*** is data that the researcher has collected directly from the original source. For example, if your business development project is on improving customer satisfaction, then the main findings are likely to come from primary data collected from customer surveys.
- ***Secondary data*** is data obtained from an existing source such as, for example, the Census or a general business study. Include all your secondary sources in a reference list at the end of your report. In addition to acknowledging the source of your information, this also shows that your information is from reliable sources.

It is also important to include the methodology you have used. Methodology refers to details as to how the information was collected. If the report is being used to make informed business decisions, then the decision maker must know that the information they are relying on is accurate and credible.

Obtaining the Data

Options for obtaining data include:

- Conducting interviews or using questionnaires. Examples of people you may interview / question include staff, customers, suppliers, stakeholders, neighbours and community groups.
- Using secondary sources such as books, articles and online information.
- Using internal data such as company reports, memos and emails.
- Using your own knowledge and experience.
- Using industry and government sources such as industry specific studies or local council plans and reports.
- Conducting an experiment whereby you change one or more variables and record the response. For example, you may experiment to see how changing the placement of your 'specials' stand affects sales.

To assist you to decide which sources to use, identify what you actually need to know. List the main topics and then write questions for which you need to find answers on each topic. Identify where you will find information that will answer each question.

Example

A business project which focuses on improving the information technology (IT) function of a business could make the following notes to establish its data sources:

Purpose: To access and improve the IT function at Felix the Café

Topic 1: The current IT situation

a. What equipment is currently being used? *Conduct IT audit*
b. What are the IT needs of the business? *Conduct IT audit and Interview Staff*
c. What are the IT needs of the customers? *Interview Customers*
d. How much are we currently spending? *Review Monthly Expenses*
e. Are we using the current IT to its full capability? *External Consultant's Report*

Questionnaire Guidelines

Market research, including guidelines for writing and conducting questionnaires, is covered in a seminar in Module 2. However, in addition, some useful tips for writing an effective questionnaire are given below:

- Include an introduction to explain why the questionnaire is needed.
- Limit the number of questions you are asking so that the respondent does not lose interest.
- In some situations, an incentive is useful to entice people to participate.
- Ask a screening question to determine if the respondent is appropriate. For example, a customer satisfaction survey could ask: *Q1. Have you ever used*

the services of Funk Hairdressers? If they answered 'no', you would thank them for their time and would not continue to interview them.

- Ask a mixture of open, closed, ranking and rating questions. Open questions provide more in-depth answers as the respondent is just asked a question and not given any answer categories. Closed questions require the respondent to choose from a selection of answers provided. Ranking questions ask respondents to put a list of answers in order of preference, while rating questions request the respondent to assign a rating using a scale provided.
- Start the questionnaire with simple, non-probing questions to ease the respondent into the questionnaire. Leave personal, probing and demographic questions to the end.
- Ensure each question only asks for one piece of information otherwise it is difficult, or even impossible, to accurately answer. For example, *Q2. Do you like the colour and feel of the garment? Yes or No?* How would a respondent answer if they liked the colour but not the feel?
- Do not use jargon, technical terms or abbreviations which may not be understood and do not assume that people will know what certain abbreviations or jargon mean.
- Ensure answer options are logical. For example, if the following answer categories were provided, which category would someone who wished to select '3' choose?: a) 1-2, b) 2-3, c) 3-5, d) 5-7. Or, if you asked someone's age, how would they answer if they were 45 years old and you gave the following options?: a) under 20, b) 30 – 40, c) 50-60, d) 70 or over.

Using Visuals

Visuals include tables, graphs, photographs and charts. Visuals are a useful tool to help the reader better understand the data you are presenting. It can be more valuable to show the reader information, rather than tell them the information.

It is not necessary to repeat statistics in text if you have presented them in a graph or table. A graphic should be able to stand independently and make sense without any additional explanation. Any text relating to the graphic should focus on analysis or on highlighting relationships or trends.

There are several forms of graphics which can be used to present information. The table below highlights the key uses of each.

Visual Tool	Key Use
Line Graphs	For showing trends over a period of time
Pie Graphs	For showing what proportion a value is of a whole
Bar Graphs and Column Graphs	For comparing sets of data and trends. Note: a bar graph has bars which are shown horizontally, whereas the bars on a column graph are vertical.
Tables	For presenting and organising complex and detailed data
Diagrams and Charts	For showing structure, process or flow
Photos, drawings	For illustrating an idea pictorially
Maps	For showing a location

Key Elements of Effective Visuals

- Ensure they are clearly labelled.
- Make an appropriate choice of the type of visual used.
- Only include it if data can be better presented as a visual than as text.
- Ensure attention is focused on the data, not the graphic.
- An effective visual can stand independently and still make sense.
- Check that any figures presented visually are accurate and that numbers add up.
- The most effective place to situate a visual is directly after the textual reference to it. If it is too large, or is required more for additional information, include it in an appendix.

Appropriate Use of Language

A well-written report is one that is easy to read and easy to understand. Report writing is an important business skill that many owners do not possess. Common mistakes include spelling and grammar errors, wrong word choice and complex sentence use. Some guidelines for appropriate use of language are given below:

- The KISS principle can be readily applied to your report- **K**eep **i**t **s**hort and **s**imple. Use simple language and short sentences. A long sentence does not give the impression that you are more knowledgeable and professional. To the contrary, they can be difficult to understand and key points may be lost within them.
- Use language that is targeted to the reader. Only use technical language if it is applicable to the report and if you have to, include a glossary so non-technical readers can understand the terms used.

- Avoid using emotive or dramatic language which sensationalises your findings. For example "It was found that 99% of the staff thought the idea was amazing and some said they believed that I should have taken charge of the project last year."
- Active verbs should be used more frequently than passive verbs. Passive verbs can make sentences appear flat and uninteresting. When using an active verb, the subject performs the action. When using a passive voice, the subject receives the action. For example:

  Active: Jeff will present the report to his colleagues at the seminar.

  Passive: The report will be presented by Jeff to his colleagues at the seminar.
- Avoid clichés, jargon and abbreviations that people may not understand.

A Summary of Elements of Effective Report Writing

1. Identify your audience and their information needs.
2. Identify a clear purpose and adhere to it.
3. Use an organised structure.
4. Be objective and accurate.
5. Back up any statements with evidence.
6. Follow any guidelines or requests made regarding format, content and structure.
7. Use plain, simple language and sentence structure.
8. Ensure the report achieves its purpose.

9. Proofread and, if submitting electronically, ensure the spell-check and grammar functions are turned off.
10. Ensure the final presentation is professional and reflects the quality of the work inside.

Part (C): Discussion Questions / Activity

1. Identify the information sources for your first business implementation report.
   a. State the topic of your first report and identify the five main points you will report on.
   b. For each of these key points, write five questions which you need to answer.
   c. Identify where you will find the information needed to answer these questions.

2. Rebecca Harris wishes to discover how her staff members dispose of their rubbish.
   a. Using the questionnaire guidelines given in this seminar handout, write a short questionnaire which Rebecca could use to ascertain her staff's waste disposal habits.
   b. Swap your questionnaire with a peer. Review your peer's questionnaire (while they review yours) to check that it follows the questionnaire guidelines and to identify any potential problems with any of the questions asked (e.g. look for any ambiguous questions).

3. The waste audit conducted by Rebecca for her business over a four-week period produced the following results:

A. Number of wheelie bin collections (by week)	
Week 1	3
Week 2	2
Week 3	2
Week 4	3
Total Collections	10

B. Number of recycling bin collections (by week)	
Week 1	0
Week 2	0
Week 3	0
Week 4	1
Total Collections	1

C. No. of bins filled per day per person	Day 1	Day 2	Day 3	Day 4	Day 5	Total
Staff 1	1	1	1	1	1	5
Staff 2	0	1	0	1	0	2
Staff 3	2	1	2	2	1	8
Staff 4	0	0	1	0	0	1
Staff 5	1	0	2	1	1	5
Total	4	3	6	5	3	21

Consider the three tables of results and answer the following questions / complete the following tasks:

a) Would Rebecca's report be enhanced if these results were included graphically?

b) If so, which type of visual would be most appropriate?

c) Where in the report would a visual be best positioned?

d) Use the data to draw two graphs which could appear in the report. Ensure they are clearly labelled.

e) Write a sentence for each graph explaining what the graphs show or highlighting any trends that are evident.

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