### Purpose

In disciplines of marketing, commerce, finance, management and accounting the purpose of a business report can be varied. It could be to inform, problem solve or propose or report on a system, theory or idea. It is vital to consult your subject outline for the specific purpose.

### Structure

<table>
<thead>
<tr>
<th>Title</th>
<th>Letter of Transmittal</th>
<th>Table of Contents</th>
<th>Lists of tables and Illustrations</th>
<th>Synopsis, Abstract, Executive Summary</th>
<th>Introduction</th>
<th>Review of the Literature</th>
<th>Methodology</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tell the reader the topic of the report Write this on its own in the centre of the first page</td>
<td>This is a letter to the person who commissioned the report. It should state: 1. Subject of report 2. Explain how it relates to the organisation’s work 3. acknowledge any help given.</td>
<td>List the main sections of the report and the page on which each begins - Including any appendices</td>
<td>List any illustrations, charts, maps, graphs used, providing the page number for each. These are listed at the end of the Table of Contents</td>
<td>Give a brief summary or overview of your report, concentrating on conclusions and recommendations. (Generally restrict this to one paragraph)</td>
<td>Answers the Question: Why are you doing this? This section of your report should supply necessary background to allow for the reader to understand and evaluate the study. Use these questions to guide you: 1. What is your study about? 2. What do you plan to do? 3. Why are you undertaking this study? 4. Why did you choose this particular methodology? Also introduce and define: Key Terms and Rationale for the present study (why are you interested in this topic? Why is the topic worth investigating?) Include: an outline of the research question, hypothesis and your expected outcomes</td>
<td>Answers the question: What have others done? This section is frequently included in the introduction in shorter reports. The review is not simply a summary of all you have read. It needs to be analytical and to develop an argument or point of view to support your chosen methodology and research questions. Compare and Contrast authors, evaluate methodology of studies and highlight gaps in the research. Conclude your literature review by linking the key findings to your study Use this question to guide you: ‘Do you agree or disagree with them?’</td>
<td>Answers the Question: What did you do? Use these questions to guide you: 1. What methods did you use? 2. Did you replicate methods used by other researchers? 3. What exactly were the conditions of the experiment? 4. How many people or items were included? 5. How did you select them? 6. Any instructions given to participants? 7. What kind of data did you gather? 8. How did you analyse them? 9. How reliable or accurate is your data? N.B. if the research method or data analysis is commonly used in your field, then it is appropriate to simply reference and not describe in detail; however, if new or controversial then it needs to be described in detail, in addition to a rationale for your approach. N.B. Methodology section is always written concisely and in the past tense</td>
</tr>
<tr>
<td>1. Title</td>
<td>2. Recipient</td>
<td>3. Name of author(s)</td>
<td>4. Date</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Results</td>
<td>Discussion</td>
<td>Conclusions</td>
<td>Recommendations</td>
<td>References</td>
<td>Appendices</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>------------</td>
<td>-------------</td>
<td>-----------------</td>
<td>------------</td>
<td>------------</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| **Answers the Question:**
What did you find?  
Present your main findings in a concise and factual manner under headings appropriate to your research question / area of study. Give results in the order in which you conducted any experiment, or start with the most important.  
N.B. Graphs and Tables may be used here to reveal trends, but they must be referred to and explained in the adjacent accompanying text.  
Figures and tables do not simply repeat information in the text; they summarise, amplify or complement it.  
**Graphs** are always referred to as figures and both axes must be clearly labelled.  
**Tables** must be numbered in the top left hand corner and they must be able to stand alone – make sense without the reader having to read all of the accompanying text.  
Present your **Results** in a consistent manner. E.g: if the first results are presented as percentages, then all figures must be presented this way. | **Answers the Question:**  
What does it mean? Why is it so?  
This is an important and much longer section of the report with strong links to the issues raised in the introduction.  
You need to analyse and explain your findings within the context of other research.  
**Use these questions to guide you:**  
1. To what extent was your hypothesis supported?  
2. Were they what you expected?  
3. To what extent are your findings validated or supported by other research?  
**Reflect on methodological issues:**  
4. Were there unexpected variables that affected your results?  
5. Was your research method appropriate for the task?  
6. Can you account for differences between your results and other studies? | **This section is generally short and should naturally follow on from points raised**  
Use these questions to guide you:  
1. What is the significance of my findings?  
2. To what extent are they useful? Conclusive?  
3. Is further research required?  
4. What follow up research / study would be useful?  
5. What suggestions can I make about improvements to the:  
   a) scope  
   b) methodology  
   of further studies?  
6. What are the practical implications of my results?  
    and  
7. What recommendations can I make? | An introduction to justify limitations to the study or the changes to be recommended could be included if not already covered in the conclusion  
N.B. Note the language – eg: ‘it is recommended that’  
Use this question to guide you (in addition to previous):  
‘What recommendations would you make?’  
In subjects such as social policy or health, you may be asked to give a numbered list of suggestions for actions to resolve problems | List all your sources in alphabetical order.  
All Disciplines / Faculties have different guidelines as to how references are to be presented.  
It is important to check the preferred format, style of references and presentation requirements.  
N.B. Only use secondary sources if the original source cannot be easily obtained.  
Reference lists, where you list only the authors whom you have cited in your paper, are commonly required in disciplines that use in – text referencing. Many lecturers cross – mark the in – text references against the reference list. | This is the storage area for material that supports your research / area of study but is inappropriate to include in the body of the report.  
**Material may include:**  
1. Graphs  
2. Tables  
3. Lists  
4. Charts  
5. Letters to participants and organisations  
6. questionnaires, surveys or other relevant instruments developed for the purpose of the study  
    That are referred to repeatedly in the body of the report  
If such matter is only referred to once in the text of the report,  
It is probably best to include it in the body of the report.  
N.B. Appendices are placed at the end of a report (or thesis) and the contents are not included in the word count. |
Academic words for reporting and connecting ideas

To introduce an additional idea
in addition, another reason/aspect/example, furthermore, moreover, besides, also

To introduce an opposite idea or contrast
On the other hand, in contrast, in spite of, Although, still, nonetheless, instead, compare this with, alternatively, otherwise, on the contrary, rather

To give an example
For example, for instance, an example of this is, a further instance of this is,

To list ideas in order of time
First, first of all, first and foremost, second, more important, most important, more significantly, above all, most of all, concurrently, an additional

To introduce an explanation or make a stronger statement
In fact, indeed

To introduce a result
Accordingly, as a result, as a consequence, consequently, for these reasons, hence, therefore, thus

To point to evidence
It can be seen that, the evidence is that, in support of this

To make a tentative statement
Studies suggest that, perhaps, it would seem that, it tends to be the case that, studies indicate

Hedging Expressions
It should be the case that..... Viewed in this way......
It might be suggested that.... There is every hope that...
It may be possible to obtain.... It is important to develop....
It is useful to study......... It is not known whether
One cannot exclude from....... It is/it is not difficult to conclude from...

Discipline Examples
MG1702

Useful Links
Business Report Writing