**Business reports**

Business reports are a type of assignment in which you analyze a situation or problem (either a real situation or a case study) and apply business theories to produce a range of suggestions for improvement. Business reports are typically assigned to enable you to:

* Examine available and potential solutions to a problem, situation, or issue.
* Apply business and management theory to a practical situation.
* Demonstrate your analytical, reasoning, and evaluation skills in identifying and weighing-up possible solutions and outcomes.
* Reach conclusions about a problem or issue.
* Provide recommendations for future action.
* Show concise and clear communication skills.

Remember that with business reports, typically, there is no single correct answer but several solutions, each with their own costs and benefits to an organization. It is these costs and benefits which you need to identify and weigh up in your report.

Further, when writing the report, you need to consider the audience you are writing for: is it the CEO or will the report be available to all staff concerned? It is vital that you ensure an appropriate level of formality, sensitivity, fairness, and objectivity. Also, be mindful of the audience when writing recommendations. For example, your manager may not be able to influence company policies.

**General format of a business report**

Check your assignment instructions regarding which sections you need in your report. Also determine whether you are writing an inductive or deductive report (see page 3).

1  Letter or memo to the client

2  Title Page

3  Executive Summary

4  Table of Contents (if required by your lecturer)

5  Introduction

6  Discussion

7  Conclusions

8  Recommendations

9. References  
10. Appendices

There are conventions relating to what goes into each section. The purpose of these conventions is to save the reader’s time. If the reader just wants to know what your key findings are, they can turn immediately to the Executive Summary or the Conclusions section.

Business reports typically adopt the sections listed below. The order of these sections varies depending on the subject and whether it is an inductive or deductive report. Business reports will also need a reference list, and sometimes a covering letter, covering memo, and / or Executive Summary section.

**Executive Summary**

Executive summaries are being used increasingly in reports. A useful summary condenses the essence of the report so that the reader can quickly grasp the report’s aims, objectives and main findings (with key recommendations if the report is an action plan).

Example Executive Summary

Agribus Consultants were commissioned by Mr and Mrs Stuart to prepare a financial management plan for the 1994/95 season for situations where the existing horticultural operation was maintained and where a neighboring 10 ha property with 3-5 year old apple trees was purchased

The forecast cashflow budget for the existing and expanded orchard businesses were based on current levels of production and MAF Policy forecasted prices (May 1993) for various apple varieties and grades. Total production of apples would increase by 30,000 tray carton equivalents (100%) if the neighboring orchard was acquired. These would be produced between March and May. The net cash surplus would increase by 120% to $60,000 with the expanded operation. Economics of scale for labor and machinery, and a better varietal mix (20% more Braeburn) would contribute to the proportionately greater returns.

It is recommended that arrangements to purchase the property proceed forthwith. It will be necessary to arrange a 10-year loan of $100,00 to purchase the land and buildings.

**Introduction**

* State the purpose or aim of the report, which may include who has commissioned it.
* Provide background details relevant to the situation, such as a brief overview of historical developments, as well as definitions of any terms that are unlikely to be recognized by the audience.
* Summarize the problems and recommended solutions.
* Clarify any limitations, restrictions, and/or assumptions made in undertaking your investigation of the situation, such as restrictions on time, lack of money, limited access to information and people, and/or assumptions made about the organization because of the lack of information available.

**Discussion**

This section is traditionally allocated the most marks. It is generally the only section where you are able to support your analysis and reasoning with theoretical ideas, concepts, and models available within the course. Secondly, it is the only place where you can actually provide evidence to back up your conclusions and recommendations. Therefore, ensure that you draw on evidence from the literature, course materials, as well as your own observations from the actual case or organization, where applicable.

A key task of the discussion is for you to be able to identify the problem(s) and then consider a range of possible solutions.

**Conclusions**

* + This is arranged as a numbered or bulleted-list.
  + Match each point in sequence with the list of recommendations.
  + Each point provides a brief summary of one of the problems outlined in detail in the report.
  + Ensure each point links with the report's objectives.
  + Write each conclusion in the present tense.
  + Each point needs to be specific and clear.

**Recommendations**

* This is also arranged as a numbered, bulleted-list.
* Each recommendation should appear in sequence with the order of points in the list of conclusions.
* Each recommendation should provide a response to each problem identified in the list of conclusions.
* Each recommendation should be action-oriented, concise, and clear.
* Each recommendation should also be realistic and feasible within the social, economic, and political climate.
* Write each recommendation in the future tense, as appropriate.

**Appendices**

Material that is complex and/or detailed (sometimes raw data, or a copy of a questionnaire) is collected at the end of the report in the Appendices section (to not distract readers from the main theme). Appendices should always be given a number or letter, and title (e.g., Appendix A: Map of the Manawatu region).

**Example of a Memo (for sharing report within the organization):**

MEMORANDUM

TO: J R Farron, Director

FROM: Agriseeds J M Clarke, Marketing Manager

DATE: July 16, 2011

SUBJECT: MARKETING PLAN 2011/12

Please find enclosed the report requested by you July 14, 2011. The purpose of the report was to quantify the physical and financial benefits of the new grass variety you plan to release next year.

The enclosed reports show that the new ryegrass cultivar should increase winter and early spring pasture dry matter production by 5 and 10% respectively. This could increase the gross margin for a bull beef policy by $2.00/su, providing 75-80% of the extra pasture grown is utilized.

I would like to thank the members of my division for the time and energy they put into this analysis.

Please contact me if you need further information.

**Example of a Report Cover Letter (for sharing the report with individuals or organizations outside of your organization):**

AgriBus Consultants

P O Box 994

Pomona, CA

July 16, 2011

Mr and Mrs Stuart

Address here

Dear Mr and Mrs Stuart

Please find enclosed the report you authorized on July 14, 2011. The purpose of the report was to present a financial plan for your estate for the 2012-2013 period.

The main finding of the forecast budget was that a cash surplus of $25,000 should be generated after tax, debt servicing and capital improvements have been paid. The analyses suggest that vehicle costs and accountancy fees are about 50% higher than for comparable farms in your district.

I would like to thank you and your staff for the help they have given me in providing information on which to base my analysis.

If you need any further information, please feel free to contact me. I would be happy to investigate whether the potential expenditure savings identified earlier can be realized.

Yours sincerely,

[signature required]

J M Clarke

AgriBus Consultant

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