

Writing a business report

Reports may take a variety of forms. The structure and the language used will depend on the report's purpose, the needs and background knowledge of the reader(s), and the content. Businesses may request a report when there is a problem to be solved, or when information is required. Where information is requested, this should be presented in a clear, orderly, succinct manner. Your language needs to be persuasive, yet objective and evidence must be provided to support all claims. As reports can be formal or informal, take care to read instructions carefully to ensure that you understand the expectations for a particular assignment.

Emerson (1995, p. 28) identifies two main formats for business reports: deductive (where the content is not controversial, or the reader is very busy) and inductive (where material is controversial and the reader needs to read the Discussion before being presented with the Conclusions and Recommendations). Regardless of which format is used, all reports should be presented professionally; each section should be on a separate page and numbered in a consistent style.

Structuring a business report

Business reports usually contain most of the following sections:

Covering Letter/Memo

A covering letter is used if the report is for reader(s) from outside the business. A memo is used for internal reports. The letter/memo identifies the purpose and scope of the report, the person who requested the report and the date it was requested. It also provides the chance to acknowledge any help received in writing the report.

Title Page

The title indicates the topic of the report. Make this as specific and brief as possible to give readers a clear idea of the report's content. The author's name, the name of the target reader(s), and the date the report was completed should also be provided.

Abstract/Executive Summary

The Abstract/Executive Summary sets out the aims of the report and briefly summarises the main content, Conclusions and any Recommendations. It should only be about 50-100 words.

Table of Contents

The Contents page shows clearly how the report is organised and helps make the information accessible to the reader. The various sections and sub-sections are titled and numbered, and the page number on which each section begins is given. Depending on the length of the report and your course requirements, you may also need a list of figures and a list of tables.

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Guillaume Favre

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Table of Contents Examples Of Report Structure

- 1. Understanding the eBook Examples Of Report Structure
 - The Rise of Digital Reading Examples Of Report Structure
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Examples Of Report Structure
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Examples Of Report Structure
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Examples Of Report Structure
 - Personalized Recommendations
 - Examples Of Report Structure User Reviews and Ratings

- Examples Of Report Structure and Bestseller Lists
- 5. Accessing Examples Of Report Structure Free and Paid eBooks
 - Examples Of Report Structure Public Domain eBooks
 - Examples Of Report Structure eBook Subscription Services
 - Examples Of Report Structure Budget-Friendly Options
- 6. Navigating Examples Of Report Structure eBook Formats
 - o ePub, PDF, MOBI, and More
 - Examples Of Report Structure Compatibility with Devices
 - Examples Of Report Structure Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Examples Of Report Structure
 - Highlighting and Note-Taking Examples Of Report Structure
 - Interactive Elements Examples Of Report Structure
- 8. Staying Engaged with Examples Of Report Structure
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Examples Of Report Structure
- 9. Balancing eBooks and Physical Books Examples Of Report Structure
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Examples Of Report Structure
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Examples Of Report Structure
 - Setting Reading Goals Examples Of Report Structure
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Examples Of Report Structure
 - Fact-Checking eBook Content of Examples Of Report Structure
 - Distinguishing Credible Sources

- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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