



Centre for Customs & Excise Studies

# Report Writing

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© University of Canberra, 2003

First published in 1995

Fifth Revision, July 2003

Published by the Flexible Delivery Development Unit

Centre for the Enhancement of Learning, Teaching, and Scholarship (CELTS)

University of Canberra ACT 2601

AUSTRALIA

Materials development team

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Graphic Design: Peter Delgado, 2004

Desktop Publishing: Kristi McDonald, 2004

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S:\fddu\ReportWriting\_files\Report Writing - Customs05.doc

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# Some notes about Report Writing

## Introduction

These notes and comments have been compiled to help you prepare reports. We do not claim that they cover all aspects of report writing. They are intended to supplement information provided during lectures, and include material from several sources, including:

- texts that are available in the University of Canberra library, and
- Tony's and Elaine's own experience in writing and evaluating reports.

We particularly draw your attention to the current edition of the *Style manual for authors, editors and printers* (2002). In reports prepared for us, you are required to use the author-date citation system described in the *Style manual*. Examples of citations, including those for Internet-sourced material, are included later in these Notes.

A gentle reminder to all those using these notes - they are to be read in conjunction with nominated and recognised texts on report writing. The comments in these notes may not apply to all types of reports. Errors and omissions are acknowledged in advance!

## Why introduce report writing?

Eunson prefaced his book *Writing and presenting reports* with a statistic, drawn from the *Wall Street Journal*, that ‘ . . . 75 percent of jobs created between 1984 and 2000 require, or will require report writing and public speaking abilities’ (Eunson 1994, p. vii). Eunson’s prediction has proven to be correct and indeed, written reports comprise an integral part of the working process, both in private industry and in government.

Information that is transferred through reports responds to either a specific directive or to an established requirement. In business, reports may be either informative, or they may provide options and supporting arguments as a basis for decision-making. In either case, to achieve its objective, the report must be **complete, authoritative, and convincing**. It should also be well presented. Careful consideration must be given to the recipient or recipients, as the report’s success or rejection may well be dependent on initial reactions to its form and structure, as well as on individual perceptions of content and relevance.

## The objectives in writing a report

The ultimate objectives in writing a report are to respond specifically to the terms of reference, whether imposed or derived, and to reach rational and well-argued conclusions. Where relevant, the conclusions should lead logically to convincing and positive recommendations. These recommendations should be presented in a form that management is able to decide to accept, reject, implement, or modify each individually. These decisions will be based on the merits of the arguments presented in each instance, as reflected in your conclusions.

## The process of preparing a report

The process involved in the preparation of a report is rather more complex and demanding than is at first appreciated. The actual writing of the thematic material is, of course, the principal requirement. However, the other aspects are still crucial in achieving the object of a report, which as we said, is to respond specifically to given terms of reference, and to present convincing argument, which will result in acceptance of

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the conclusions and recommendations. The following sequence of writing a report is suggested as a means of achieving an acceptable outcome.

1. **Analyse your subject.** Define precisely what you are being asked to do, and then draft a succinct 'aim' that identifies what the report is to achieve. Make sure this 'aim' responds directly to the terms of reference.
2. **Collect relevant information.** Start with a general approach, identify possible sources, gather relevant items, and maintain an index or listing that you can refer to later.
3. **Select and arrange material.** Choose the elements of the subject, prioritise the material that you consider to be most relevant, and organise it in an easily retrievable arrangement.
4. **Create a framework.** Work out an outline that reflects the terms of reference, restructuring as necessary to ensure a logical flow, and then summarise it for inclusion in your 'Scope'.
5. **Compose the draft.** Include in your draft the introduction, the aim and scope, and a logical development of thematic information, based on your framework of headings and sub-headings, and presented in a way that supports your argument.
6. **Revise the draft.** Review the draft for logical development, structure, inclusiveness of content, and guarding against duplication and contradictions.
7. **Summarise content and draw conclusions.** In preparing the Conclusions, retrace the aim and scope, summarise the cogent areas of each section of the report, and draw conclusions (deductions) from those findings.
8. **List recommendations.** Should the report require recommendations, draw these from the findings summarised in your conclusions, and list them so that they may be considered separately, each on its own merits.
9. **Re-read your draft.** This is very important. Read the draft, preferably aloud, as though you were the recipient of the report. This will help you to be conscious of your readers' possible reaction to, or interpretation of your report.
10. **In-text referencing.** Check that all in-text references and acknowledgments are included and are in the style required by the authorising agency or person.
11. **Create the bibliography.** It is best to create your bibliography (reference list) as you write the report, ensuring that on each occasion you quote from or paraphrase someone else's material, you include the source in the bibliography. This is the time to ensure that all your sources have been included, and to check the citation style and accuracy.
12. **Prepare the Management Summary.** The Management Summary is not part of the report itself (see page 6). It is based on the background to the commissioning (authorisation) of the report, the aim of the report which should reflect directly the terms of reference, a summary of the issues discussed, the conclusions reached, and a list of the recommendations (if they were included).
13. **Editing.** The whole document should now undergo a major editing process for syntax, punctuation, spelling, layout, and appearance. Remember, don't just rely on a spell-checker!
14. **Prefatory Pages.** Prepare the title pages, ensuring that the subject, recipient, author, and date are included. The Table of Contents should be sufficiently detailed to lead the reader to any specific subject area, but not be too complex. Don't forget to include page numbers!

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15. **Review for completeness and presentation appeal.** The initial reaction of the recipient of a report will depend on how it is presented, and whether the issues that were required to be considered are, in fact, covered. An easy-to-read, practical and professional layout and presentation style will attract a better initial response than one that is complex, excessively busy or disordered.

## Prefatory material

### Student title page

This is the cover sheet for your assignment and should include the following:

- Title of the subject
- Title of the topic
- Assignment number and value
- Due date of the assignment
- Your name and student ID.

### The title page

The title page should be designed to immediately create interest, with the title itself accurately describing the contents of the report. It should identify the organisation for which the report has been prepared, the author and an indicative date.

### Letter of transmittal

Recipients of reports usually need to have each specific report presented in context. To achieve this, a brief letter (or memorandum) should be prepared, addressed to the person (or group) who authorised the report. The letter (or memorandum) should contain an initial salutation, the background to the commissioning of the report, brief reference to its content and, if considered appropriate, any acknowledgments of assistance in its preparation.

This letter (or memorandum) can be brief. It is advisable to avoid trite statements such as, 'I would be happy to discuss this report with you'. If your line manager decides it is necessary to discuss your report with you, this will happen!

The author should be clearly identified in the closing signature block and the letter (or memorandum) must be signed.

### The Table of Contents page

A contents page should contain a clear listing of the report's major headings and sub-headings, together with the page numbers where each heading may be found. It should not only give an accurate indication of the location of any specific element of the report, but also provide a perceptive reader with an appreciation of the content, structure, and logic of the report. It also makes the reader aware of any Appendices or Annexes that may be included to amplify aspects of the report.

### The Management (Executive) Summary

A Management (sometimes called an 'Executive') Summary is designed to obviate the need for the executive to read the entire report, but be able to appreciate the salient elements within it. Importantly, the executive should be able to come to decisions on each recommendation in isolation.

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The Management (Executive) Summary should include:

- the background to the commissioning of the report, including who authorised it
- the aim of the report writer which should reflect directly the terms of reference
- a summary of issues discussed
- the conclusions reached
- the recommendations (if appropriate), structured so that management can consider and decide on each recommendation individually.

As this is often the only part of the report package that the decision-maker will read, it requires the greatest care in its preparation and presentation. It must be concise, meet the specific need, and be sufficiently convincing to achieve the aim.

## Components of the report itself

Reports are divided into the following discrete sections.

### Introduction

The Introduction should provide a brief background to the report and identify the circumstances in which it was initiated or commissioned, and by whom it was authorised. Also, it should include:

- **Terms of reference.** The Introduction should include the terms of reference, or an appreciation of what is required of the report writer.
- **Aim.** The Aim or objective of the report should state in succinct and clear terms what the report intends to achieve.
- **Scope.** The Scope should provide the reader with a summary of what you intend to do. It should reflect the content and structure of your table of contents in narrative form. In the Scope, you may also identify areas **not** being covered in the report, listed under '**Limitations**'.
- **Definitions.** Any new or unusual terms should be defined in this part of the report.

### Discussion of the subject of your report

In textbooks, this section is sometimes referred to as 'The Body'. **Never** use this phrase as one of your headings. Rather, you should be able to identify from your report framework, a series of logical headings that are specific to your subject matter, under which you will develop your report discussion.

The report should be developed in a logical sequence, broken into sections and sub-sections with headings and sub-headings, with each element clearly explained and convincingly represented.

Any material reproduced, paraphrased, summarised or otherwise presented in an altered form from another person's ideas or written work, **must** be appropriately identified in the text (in-text referencing) and listed in the Bibliography.

### Conclusions

This section should not be the 'Conclusion' as in 'concluding statements'. All reports should arrive at some kind of conclusions or deductions. In summarising the contents of the report, the Conclusions represent the outcomes arrived at in the discussion, and should reflect all the principal elements of that discussion and then, if appropriate, lead to

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the determination of the recommendations. **Never** introduce new material in this section. The Conclusions may be brief, and should be succinct.

## Recommendations

Recommendations follow logically from the Conclusions and are represented in terms of proposals for management decision and subsequent action. Justification for recommendations should have been developed in the body of the report and summarised in the Conclusions. To help your reader, it is advisable to list the recommendations for ease of reading and decision taking.

The recommendations **must** reflect every recommendation put forward in the report. It is a common error in report writing to omit from this section some of the implied or explicit recommendations. Another common problem occurs when the wording of a recommendation listed in the 'Recommendations' section varies from the way it was expressed within the report. This can change the meaning of the recommendation!

The recommendations **MUST** be reproduced, in identical form, in your Management (Executive) Summary.

## Appendices

Should the report require additional descriptive material that is too detailed for inclusion in the body of the report itself, that material should be prepared as Appendices and included after the Recommendations. Appendices are not considered to be part of the report text.

## Bibliography

A bibliography is used to identify all sources, quoted and otherwise, used in the text of the report. As we indicated in the Introduction to this handout, the bibliography should conform to the author-date citation system as described in the sixth edition of the *Style manual for authors, editors and printers* (2002).

## Reader reaction

To help you gauge a reader's response to your report, the following guidance should help.

### Prefatory material

**The report title.** The title itself, while attracting the interest of a potential reader, should accurately describe the contents of the report.

**The letter of transmittal.** A lot can be judged about the author in this initial piece of correspondence. Brevity, clarity, relevance, and recognition of the status of the recipient, are all appropriate attributes. The author should be clearly identified in the closing signature block and the letter (or memorandum) must be signed to provide essential authenticity.

**The table-of-contents.** This provides the reader with an appreciation of the content, structure, and logic of the report. Again, clarity of format, accuracy, and the informative value are important. Page numbers must be included.

**The Management (Executive) Summary.** It must be remembered that, as this is often the only part of the report package that the decision-maker will read, its value is critical. A reader will look for a lucid but succinct representation of the report that includes the background to the report being prepared, its objective, a summary of the issues discussed, the author's conclusions, and consequential recommendations. Conciseness (preferably

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one page excluding recommendations is often a CEO limit), comprehensiveness, relevance to the aim, and the ability to convince the recipient of the justification of the outcomes are all considered.

**The title, aim, scope and conclusions relationship.** The relationship between the title, the report aim and objectives, and the content of the report as represented in the scope must be unequivocal. Any contradictions, differences in emphasis, or variation will significantly undermine the value of the report. In any workplace environment, this would cause the immediate rejection of a report. Also, any assumptions or limitations that are to be introduced will need adequate justification.

## The report content

**Logical organisation of material.** Check that your report flows logically, that it is consistent and not repetitious. There should be a worthwhile and rational reason for introducing one aspect of your report before another.

**Coverage of topic.** Your reader will expect that you will have addressed the major issues about a topic, and some of the minor ones as well. Sometimes, a report writer will cover one aspect of the topic in great detail and ignore other aspects that really need to be addressed. There also needs to be some evidence of innovative thought and conceptual development, not just regurgitation of material already published.

**Reference material.** Months, even years, can elapse between the time of writing and preparing a textbook for publication and its actual appearance on the bookshelves. We prefer you to refer to recent material; that is, articles from current professional journals and conference papers, and authoritative material published on the Internet. Remember, the Internet is increasingly providing contemporary material, but be aware that much of that material is not refereed. This places a greater responsibility on the researcher to evaluate the reliability and the competence of both the author and the information published. Material drawn from the Internet needs to be properly cited to allow your readers to access your sources.

You certainly may also draw on other texts and any other books that help you to develop your report. However, be discriminatory, and check with the person who authorised the report for views on relevance and competence. In any case, correct and complete citations of sources, both textual within the report and in the bibliography, are essential.

## Writing and presentation

**Clear and concise expression.** Means just what it says! Always check to make sure you have conveyed what you mean. You may have to revise what you have written to achieve this.

**Correct grammar, punctuation and spelling.** Poor spelling, inappropriate punctuation and bad grammar will undermine the value of your report. A caution: don't rely on the software package you are using to pick up all the errors! You need to proofread your work, too. Your report needs conscientious, personal attention. Recognise that most executives are very proud of their own abilities in this area, and will be very critical of sloppy work.

**Appropriate style.** This means that you have chosen to write your report in a style that is appropriate to the task. Most organisations have a preferred report style. Find out what this is, and follow it. Remember your reader, always. If you are writing your report for your Chief Executive, or someone at a higher level than you in the organisation, take care to use appropriate language.

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## Citation examples in author-date style

The author-date system of citation described in the sixth edition of the *Style manual for authors, editors and printers* (2002) is recommended. For subjects taught by us, **this is the required citation system**. The examples that follow are included here to guide you and are based on the examples provided in the *Style manual* (2002, pp. 188-189, 192-208, 230-231).

The University of Canberra Library's User Note 54 (<<http://www.canberra.edu.au>>) provides citation guides for print and electronic sources. They have used another citation system, the APA (American Psychological Association) style. With their permission, we have followed their sequence, and in some instances we've used their examples, to help you to compare the two styles, if you wish.

## Citing print sources

<b>One Author</b>	
In text	(Tiwana 2002, p. 57) or Tiwana (2002, p. 57) concluded that . . .
In reference list	Tiwana, A 2002, <i>The knowledge management toolkit: orchestrating IT, strategy, and knowledge platforms</i> , 2nd edn, Prentice Hall PTR, Upper Saddle River, NJ.
<b>TWO OR THREE AUTHORS OR AUTHORIZING BODIES</b>	
In text	(Krogh, Ichijo & Nonaka 2000, p. 23) or Krogh, Ichijo and Nonaka (2000, p. 23) refer often to . . .
In reference list	Krogh, GV, Ichijo, K & Nonaka, I 2000, <i>Enabling knowledge creation</i> , Oxford University Press, New York.
<b>MORE THAN THREE AUTHORS OR AUTHORIZING BODIES</b>	
In text	(Deise et al. 1999, pp. 174-180) or Deise et al. (1999, pp. 174-180) provide useful guides to . . .
In reference list	Deise, MV, Nowikow, C, King, P & Wright, A 1999, <i>Executive's guide to e-Business: from tactics to strategy</i> , John Wiley & Sons, New York.
<b>CORPORATE AUTHOR</b>	
In text	(Australian National Audit Office 2001, p. 11) or Australian National Audit Office (ANAO) (2001, p. 11) and then, for the remainder of the in-text references use the abbreviated title (ANAO 2001, p. 33).
In reference list	Australian National Audit Office (ANAO) 2001, <i>Internet delivery decisions: a Government program manager's guide</i> , ANAO, Canberra.
<b>EDITOR</b>	
In text	(ed. Eccleston 2000, pp. 3-6) or The summary included in the seminar papers edited by Eccleston (2000) provide . . .
In reference list	Eccleston, Anthony (ed.) 2000, <i>eBusiness transactions: providing accountability through effective recordkeeping: Proceedings of a seminar conducted by the ACT Branch of the Records Management Association of Australia (RMAA), 21-22 March 2000</i> , RMAA, Canberra.
<b>NO AUTHOR/EDITOR</b>	
In text	(Macroeconomics, prices 1983, pp. 43-57)
In reference list	<i>Macroeconomics, prices and quantities: essays in memory of Arthur M Okun</i> 1983, Blackwell, Oxford.
<b>CHAPTER IN BOOK</b>	
In text	(Richards 1997, pp. 29-43)
In reference list	Richards, KC 1997, 'Views on globalization', in HL Vivaldi (ed.), <i>Australia in a global world</i> , Century, North Ryde, NSW, pp. 29-43.

<b>JOURNAL ARTICLE</b>	
In text	(Leemann 2002, p. 15) or Leemann (2002, p. 15) reflects on . . .
In reference list	Leemann, T 2002, 'Managing the chaos of change', <i>Journal of Business Strategy</i> , vol. 23, no. 5, pp. 11-16.
<b>NEWSPAPER ARTICLE – if authorship is evident</b>	
In text	(Grose 2003, p. 13)
In reference list	Grose, S 2003, 'Rich e-commerce patent application stalled', <i>Canberra Times</i> , 21 July, p. 13.
<b>NEWSPAPER ARTICLE – if authorship is not obvious</b>	
In text	( <i>Canberra Times</i> 21 July 2003, p. 17) or . . . in the <i>Canberra Times</i> (21 July 2003, p. 17).
In reference list	No entry is required in the Reference List if this format is used.

## Citing Internet and electronic sources

<b>JOURNAL ARTICLE RETRIEVED FROM AN ELECTRONIC JOURNAL</b>	
In text	(Palmer, Lawn & Adkins 2002, p. 337)
In reference list	Palmer, J, Lawn, R & Adkins, S 2002, 'An embryo-rescue protocol for vigna interspecific hybrids', <i>Australian Journal of Botany</i> , vol. 50, no. 3, pp. 331-338, viewed 20 August 2002, < <a href="http://www.publish.csiro.au/journals/ajb/contents.cfm">http://www.publish.csiro.au/journals/ajb/contents.cfm</a> >.
<b>JOURNAL ARTICLE RETRIEVED FROM A DATABASE</b>	
In text	(Meyer & Block 1992) <i>or</i> Meyer and Block (1992)
In reference list	Meyer, A & Block, K 1992, 'The tip of the tongue phenomenon: blocking or partial activation?', <i>Memory &amp; cognition</i> , vol. 20, pp. 715-726, retrieved 26 August 2002 from PsycARTICLES database.
<b>NEWSPAPER ARTICLE RETRIEVED FROM A DATABASE</b>	
In text	(Darby 2002, p. 42)
In reference list	Darby, A 2002, 'Rarest tiger skin: a rugged survivor', <i>Sydney Morning Herald</i> , 20 August, pp. 42-3, retrieved 20 August 2002 from Factiva database.
<b>NEWSPAPER ARTICLE RETRIEVED FROM A WEB SITE</b>	
In text	(Clark 2003, p. 13) <i>or</i> Clark (2003, p. 13) refers to . . .
In reference list	Clark, E 2003, 'Enforcement, not shortage of laws, at the heart of spam's virulent growth', <i>Canberra Times</i> , 13 July, viewed 25 July 2003, < <a href="http://www.canberratimes.com.au">http://www.canberratimes.com.au</a> >.
<b>ITEM FROM A WEB SITE</b>	
In text	(National Office for the Information Economy 2002), <i>or</i> (NOIE 2002)
In reference list	National Office for the Information Economy (NOIE) 2002, <i>Trusting the Internet: small business guide to eSecurity</i> , National Office for the Information Economy, Canberra, viewed 31 July 2002, < <a href="http://www.noie.gov.au/trustingtheinternet">http://www.noie.gov.au/trustingtheinternet</a> >.
<b>EMAIL – NEVER cite addresses without permission of the owner of the address.</b>	
In text	Ms W Felgate provided details in an email on 11 July 2003.
In reference list	<b>Only included if permission to include the address has been granted, and if it is considered helpful to your reader:</b> Felgate, W 2003, email, 11 July, < <a href="mailto:wfelgate@hometown.com.au">wfelgate@hometown.com.au</a> >.

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## Additional reading

**Eagleson, Robert D** 1990, *Writing in plain English*, AGPS, Canberra.  
Chapter 25, 'Revising and editing' is still particularly relevant.

**Eunson, Baden** 1994, *Writing and presenting reports*, John Wiley & Sons, Brisbane.  
Chapter 6, 'Writing and editing the report', is very helpful. The checklists on pages 118-119 give you an idea of the way we look at your report to grade it.

**McLaren, Margaret & Locker, Kitty O** 1995, *Business and administrative communication*, Australasian edn, Irwin, Sydney.  
This text provides useful material.

**Petelin, Roslyn & Durham, Marsha** 1992, *The professional writing guide: writing well and knowing why*, Longman Professional, Melbourne.  
These authors provide sound guidelines for structuring your writing.

*Style manual for authors, editors and printers* 2002, 6th edn, rev. Snooks & Co., John Wiley & Sons Australia, Ltd, Milton, Qld.

**Outram Associates** 1999, *Report writing*, available at  
<<http://www.outramassociates.com.au/oa/TcReports.htm>>.