Organisations need information to make decisions. The information must be accurate, timely, objective and concise. Business reports have a vital role to play here. If you are a commerce student, or a student in engineering or education, you might be asked to do a business report for assessment.

A Business report is primarily for internal audiences, such as a company director or supervisor. These can be imaginary or ‘simulated’ in assessment tasks. Similar to other reports, business reports avoid the use of personal pronouns, contractions, informal expressions/colloquialisms, and slang.

Business reports do three things: they describe a situation (relating to a company or organisation). They analyse (or discuss) that situation, and then recommend a solution, course of action, or improvement to the situation. They tell the reader what:

- has happened or is happening (past + present), e.g., International student numbers are currently down (description)
- it means for the company or organisation, e.g., International student numbers are down, which will have an impact on revenue (description + analysis)
- should be done about it, e.g. International student numbers are down, which will have an impact on revenue; therefore we need to spend more on offshore marketing (description + analysis + recommendation).

Structure

Business reports follow a generic report structure, with a few distinct differences.

- There are no separate Literature Review or Methodology sections, though these elements might be incorporated within the text itself.
- They always contain front and back matter sections, an Introduction and a Conclusion. The front matter contains an Executive Summary, which is typically longer than an Abstract. Bullet point lists are permissible, and it has an emphasis on recommendations.
- The front matter also includes a Table of Contents, a List of Tables and Figures, and, if relevant, a list of abbreviations.
- The back matter consists of Recommendations, and References, followed by Appendices, with each Appendix beginning on a separate page.
- The Body of the report usually consists of Background, Findings, Discussion and Conclusion, though there is a great deal of variability in terms of how the Body content is arranged.

Business reports vary considerably in length. There tends to be a greater number of headings (including subheadings), bullet points, and visual aids (e.g., white space, colourful charts and diagrams) than in a scientific or technical report. Business reports emphasise accessibility and ease of reading, though they can also be technical (depending on the audience). Examples of business reports include reports for government agencies, companies, local councils, and not-for-profit organisations.

How to start

First, consider your intended audience and their level of understanding. Generally, the higher up the chain of command in an organisation, the more condensed a report will have to be. This will influence the level of sophistication of the writing style and the assumptions that can be made when writing it. It also highlights the importance of the Executive Summary as frequently this will be the only section that is read in detail by the intended audience. It must be written last and with great care.

Second, consider the structure. Capture the Body of the report using these components:

- Background: state the problem/issue/situation, and include an aim statement (i.e. what your report is for, and what you are attempting to establish).
• **Findings:** describe what you found  
• **Discussion/Analysis:** include an analysis of what you think about what you found  
• **Conclusion:** summarise the issues/analysis  
• **Recommendations:** state what you think should be done based upon what you found.

Third, consider using **headings** and **graphics** to assist in making information clear.

### Headings

Business reports typically have a number of section headings and sub-headings. Headings should be logical and clear. Be consistent with your use of font (size and style), along with underlining, capitalisation and other conventions. Colour should be consistent. Use **functional headings** or **descriptive headings**.

#### Functional headings

What each section does: **Findings, Analysis, Recommendations**.

#### Descriptive headings

Refer to the content of what is discussed or analysed: **Maintenance backlog and funding considerations**.

(*Some reports combine both, for example, Findings: What our survey tell us about our customer base.*)

### Title page

These should comprise the full title, the person/organisation it was prepared for (optional), the person or people who prepared it. Include a list of illustrations on a separate page (if you have more than five graphic aids). A list of appendices requires an appendix letter (i.e., each separate appendix is labelled as Appendix A, Appendix B, etc.), its title and page number.

### Graphics

An important part of a good business report is the extensive use of graphics. Graphics should be clearly and consistently labelled. Citations should be provided if a graphic is taken from a published source. Place graphics close to the written text they match to avoid confusion. Graphics should also be mentioned in the text, for example:

- ‘As Table 1 shows...’
- ‘As shown in Table 2,’
- ‘Table 1 demonstrates...’
- ‘Figure 2 clearly indicates’

For placement of table and figure titles, refer to the helpsheet, **Figures and Tables**. In general, titles precede the tables while figure titles follow the figures. Make sure you supply explanations in your text, not just the graphic on its own, e.g., ‘Table 1 shows the proportion of consumers who did not take up the premium plan option’. Verbs such as ‘show’, ‘refer’, ‘highlight’ and ‘underscore’ help emphasise the points in your visuals:

- “This figure refers to the domestic sales only; however...”
- “The last two bars in the bar graph represent the strong increase in share performance across the whole portfolio.”
- “The strongest performing affiliate is X as highlighted in Graph Y.”

### Language and content in each section

#### Body

The **Findings** comprises a factual outline of a situation/problem followed by the **Discussion**, which is an interpretation of what you found. It forms the basis of your conclusions and recommendations which should be logical deductions from your **Discussion**. Ensure that you:
• record all significant information (both positive and negative)
• demonstrate a logical internal structure (i.e., don’t contradict material elsewhere within the report);
• develop a chronology of events (i.e., what has led to the situation)
• show order of importance of issues and how to deal with them
• move from general to specific content (start with general overarching issues and then articulate specific, subsidiary issues).

Present the material in both text and/or graphic form. It is important in a Business report that you do more than just describe. Make clear the significance of what you are talking about and how it might relate to the conclusions and recommendations. Use signposting phrases such as:

• ‘… therefore it is clear that X is important in Y.’ or
• ‘With this result in mind, it follows that X is…’.

This is especially important in the Analysis/Discussion section.

Conclusion
Include your educated opinion about what you have found, answering the questions raised by your original purpose or aim. Avoid any new information (all important information should be in the Body). Adjectives are useful to condense your main points, for example: ‘This report therefore highlights that the recruitment campaign was successful, due to its far-reaching impact on key target audiences such as X and Y.’ (Note: you have given evidence for this in the Body).

Recommendations
The content here must be both relevant and feasible, and the section should cover:

• What needs to be done
• Who needs to do it
• How, when (in what order if appropriate) and where it needs to be done.

Your recommendations could be for change, improvement or new ideas to improve areas such as service, productivity or performance. It might be useful to include a timeline or action plan.

Grammatical forms used frequently in the Recommendations are:

• Verb (directive): Hire more technical staff to deal with the quality control issue.
• Passive with ‘it’ as the ‘dummy’ subject: It is recommended that more technical staff be hired to deal with the quality control issue.
• Specific subject in passive voice: Technical staff should be hired to deal with the quality control issue.
• Specific subject in active voice: Management should consider alternative funding arrangements for the new venture.

Appendices
Appendices contain optional material and are placed at the end of the report. This is usually specialised information that may be too detailed, tangential or lengthy for inclusion in the Body. Appendices are referred to in the text of the report at the appropriate place (e.g. “For the full list of suppliers, refer to Appendix B”).

Other helpsheets

• Report Writing: Generic
• Writing in an Academic Style
• Abstracts and Executive Summaries
• Parallelism
• Figures and Tables