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# UNIT 12 REPORTS-1

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## 12.0 OBJECTIVES

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Our aim in this unit is

- to tell you about the general format of 'informal' reports, and
- to give you examples of, and practice in writing three types of 'informal' reports.

After you complete this unit, you should be able to write the three types of 'informal' reports discussed by us.

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## 12.1 INTRODUCTION

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As commercial activity gets more and more complex, it becomes difficult for all the people concerned to be acquainted with its diverse aspects. Therefore, different members of an organisation are often asked to prepare reports in areas which directly or indirectly concern them. In this way, they can acquaint others about the different subjects. You may also be required to write reports as part of your activity in an organisation. In this unit we shall try to familiarise you with report-writing in general. We shall also discuss and give you practice in writing three types of the most frequently written shorter reports.

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## 12.2 TYPES OF REPORT

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A report has factual and objective information systematically presented by the person who has collected it.

A business report is an orderly presentation of facts about a specific business activity. Although it consists mainly of facts, it often contains the writer's interpretation of the information.

Business reports may be classified in many ways, but we often group them in terms of formal reports and informal reports.

Formal reports are generally based on projects that may require many months of work and large sums of money. These reports may run to several hundred pages. They may be on topics like 'exploring the advisability of launching a new product', or 'research into new developments in a field', or an 'end-of-year development review'.

Informal reports are brief—from a few paragraphs to a few pages. They are customarily written as letters (if they are to be sent outside the company) or as memoranda (if they are to be distributed within the firm). Informal reports may include tour reports, progress reports, accident reports. Both formal and informal reports may be **informational** or **analytic**.

An informational report, as the term implies, presents a situation without evaluation or recommendations. It gives a detailed account of activities or conditions, making no attempt to suggest solutions to the problems, but confining itself to passing on information. Examples of informational reports would be : a salesman's expense sheet, a foreman's report on production in his section, a tour report by a sales representative. Although such reports are valuable for their facts alone, they may be used later as the basis for a decision by the management.

An analytic report, like an informational one, describes a situation, but it also contains an analysis of the situation, and the writer's conclusions and recommendations. The analytic report is often a basis for an important decision. Thus, the writer shares a greater responsibility. Analytic reports may include reports on the market potential of a new product that a company is launching, reasons for the loss incurred on a contract, suggestions for improving the sales of a product, and so on.

In this unit, we shall give you examples of informal reports. In the next unit, we shall discuss formal reports.

#### Check Your Progress 1

Given below is part of a report. Would you place it under the category 'informational' or 'analytic'?

PURE STEEL UTENSILS LTD

Patha Bhavana

Santiniketan, 731 235

To Mr. P.P. Reddy (Regional Manager)

From R.C. Gupta (Marketing Executive)

Date : November 30, 1988

Subject: Causes for the Decline in the Turnover of Pure Steel Utensils.

As per the instructions in your letter of 30 October, I undertook a careful study of the general market conditions regarding the sales of our steel utensils. I have the following observations to make:

- 1 There is a general depression in the trade, and this has affected not only our business, but also the business of many other companies.
- 2 Our products face a tough competition in the market. Several rival companies have come up with more attractive and modern designs, more suitable to the 'living-style' of middle class families today.
- 3 Our publicity policy is outdated. We need to gear up in this area, in order to capture new markets.

## 12.3 STEPS IN WRITING REPORTS

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Before you begin writing a report, you must ask yourself a number of questions: What is the purpose of the report? What problem or problems are you expected to solve? Is it to pass on information, or persuade someone to take a particular course of action? Or to answer a question? Who are your readers? When is the report due? etc.

After you have a clear idea of the kind of problem that you are expected to investigate, you may begin the actual work of research and collection of facts. It may be a good idea to write down your statement of purpose; it will help you to be precise and remind you of your focus. The procedure leading to the writing of the report would involve six distinct stages:

- i) investigating the sources of information
- ii) taking notes
- iii) interpreting and analysing the facts
- iv) writing the outline of the report
- v) writing the actual report
- vi) editing and revising the report.

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## 12.4 METHOD OF INVESTIGATION

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A report has to be based on facts. Ideas, conclusions, evaluations and recommendations must grow out of facts. Before you begin to organise and construct the report, you must take the first step of gathering and assembling the facts—the data. The extent of investigation depends on the length and the importance of the report. Your research will frequently involve examination of company files, your personal observation, talking to other officials in the company, interviews, preparing questionnaires, and research in the library.

### 12.4.1 Sources of Information

**Files:** Always begin with the company files. Much of the information you need may already be in your office. So, in the very beginning of your research, you should examine the files for other reports, and sales, financial and operational records that may be pertinent to the subject you are investigating. You will probably learn something about the background of the problem or the subject you are working on. Once in a while you may actually find what you need.

**Personal Communication:** Besides studying the company files, you may need to talk to others to obtain information. In a report that is based on the opinions of certain people, for example, you may have to interview those people in person or communicate with them by letter or telephone. Letter and telephone interviews are less satisfactory. By direct contact you can establish rapport and obtain additional information which may not be possible through a letter or a telephone call. In a report which includes a survey, you may have to send questionnaires to the sample informants selected by you. When (and if) they are returned, you can compile the information.

**Library Research:** For relevant background material, as well as for updating of information, you may have to study specific books, newspapers, trade journals, and past and current issues of periodicals related to the topic of your report.

### 12.4.2 Note-taking

In the course of your investigation, you must take notes of anything that appears related to your subject. The purpose of taking notes is to record, in an abbreviated form, the information that will go into your report. The advantage of taking notes is that you don't have to rely on your memory to recall every detail that you may want to include in your report. However, don't make your notes so

brief that later you forget what you have written. Later, you must organise your notes into an outline.

### 12.4.3 Outline of the Report

After collecting the information that you require for the report, don't begin writing it immediately. It would be wise to write up a detailed outline first. For relatively short informal reports, you may jot down a few points to make sure that you have not left out any important information, and that you have arranged it in a logical order. Longer reports would generally require more elaborate planning. Where such planning is necessary, it is best to arrange your material in the form of points under appropriate headings. This will tell you if you have missed any information, and also help you to interpret and evaluate your data. The outline is merely a guideline, and will probably change as the report develops.

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## 12.5 CHARACTERISTICS OF A GOOD BUSINESS REPORT

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A good business report must have the following qualities:

- 1 It is very important that the information in a business report is accurate and reliable. The writer's recommendations may not be favourably received, but if the facts are correct, the reader can interpret them in his own way. Accuracy includes completeness as well as correctness. The omission of important information can be as dangerous as including erroneous information.
- 2 Like other writing, a good business report must have clarity and conciseness. To ensure clarity, a writer must first take care to investigate his subject thoroughly, and then write a detailed outline. Paragraphs and sentences should logically follow each other, and the words used should be as simple as possible. A good business report must be concise. This does not mean that a long report is undesirable, but a wordy report, full of irrelevant ideas and too much detail, is a waste of the writer's and the reader's time.
- 3 A good report is objectively written. This sometimes becomes difficult because the writer is often closely involved with the subject, and may be deeply committed to it. However, the writer should not permit his prejudices to warp his judgement in the writing of the report. This requires a certain amount of restraint in the selection of words. Use of superlatives and other such expressions should be avoided. For example:

Avoid	Use
<p>The working conditions in the factory are appalling.</p> <p>The Branch Manager and the store-keeper of the warehouse showed a complete lack of a sense of responsibility.</p>	<p>The working conditions in the factory need the urgent attention of the management.</p> <p>The Branch Manager and the store-keeper of the warehouse should have behaved in a more responsible manner.</p>

- 4 The report should be organised in such a way that the information is conveniently displayed for the reader. This can be mainly done through a proper display of the material. Dividing a report under headings and sub-headings, for instance, certainly makes for easy reading. In longer reports, a table of contents often proves helpful. Lists, tables, graphs and diagrams can shorten the text material, and save time for the reader. A lot of longer

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## 12.6 THE FORMAT OF THE REPORT

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Most reports have at least three and sometimes four parts. These include: Introduction, Body, Conclusion, and Recommendations. The introduction should state the subject and the purpose of the report. It may also include any background information that is necessary for the reader to follow the report. The introduction is often a good place to refer briefly to any conclusions that may be drawn.

In the body of the report, the writer must include a clearly organised account of the subject of the report, e.g. the results of the survey carried out, an account of the fire in the factory and the damage to life and property.

The conclusion of the report contains a summary of the findings and their significance.

Finally, in the recommendations are included any suggestions that the writer may make—based on the facts of the situation. The recommendations indicate any practical course of action that may be taken. They are often the most important part of the report, and their adoption or rejection depends on how they are presented. They should be positive statements, and should suggest specific things to be done or a course of action to be followed. For example, hiring more semi-skilled labour to complete the project in time; increasing the salaries of the technical staff; planning an incentive scheme for more productivity. Some types of reports do not require recommendations, but usually the section on Conclusions and Recommendations forms the most important part of a report.

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## 12.7 INFORMAL REPORT

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The informal report may range from a few paragraphs to a more developed presentation taking several pages. Usually, the informal report is submitted in the form of a letter or a memorandum. Unlike the longer formal report, the informal report does not have any special display like a cover, a table of contents, etc. The style is also more personal and informal than a formal report.

Since an informal report is almost always intended for a specific reader or a small group of readers, you are expected to have a good idea of how much background information it will be necessary to provide for your reader. There are many different types of informal reports. These include tour reports, progress reports, accident reports, survey reports, etc. We shall discuss some of these different types of informal reports, and give you practice in writing such reports.

### 12.7.1 Accident Report

In all offices, occasional problems arise for some reason or the other. These may include accidents, equipment failure, stoppage of work, etc. These incidents have to be reported immediately and their cause determined, so that they may not recur. It is very important that such a report is not only prompt, but also accurate and objective, because it can become legal evidence, and also prevent further injury or disruption in service.

The accident report is normally written in the form of a memo by a responsible person to his superior(s). You may look at Unit 11 to see how a memo is organised. In writing an accident report keep in mind the following points:

In the subject line of the memo briefly state the nature of the incident you are reporting

- In the memo itself, get immediately to the point.
- Describe in detail any physical injury to any person, or damage to property. Also include the damage that resulted from the incident. This is crucial because insurance claims, compensation to injured workers, and in some cases, law suits will depend on the information in an accident report.
- Also include a detailed report on what you believe caused the trouble. But support any opinion you offer with facts. If you are speculating on the cause of the incident, make sure this is made clear to your reader.
- Finally, present your recommendations for the prevention of the recurrence of the incident.

Read the accident report given below carefully. It is written by the Regional Manager of the company to the General Manager, after inspecting the site where an accident has occurred.

### MEMORANDUM

To : Mr. Abid H. Zaidi (General Manager)  
 From : T.L. Dave (Regional Manager)  
 Date : 25 February, 1988

Subject : Fire at the Kanpur office Warehouse.

On 22nd February 1989, at approximately 4.15 p.m. there was a fire at the Kanpur office warehouse, resulting in loss of company's property worth 2.08 lacs.

We got the information in the Delhi office by telex at 5.10 p.m., the same day. I proceeded to Kanpur by train that evening, and was there on the morning of 23rd February.

#### Company's Instructions Flouted

While it is difficult to ascertain the cause of the fire, my enquiries revealed that many of the Company's standing instructions had been flouted. For example:

- i) Smoking is strictly prohibited in the warehouse, but this rule is never followed.
- ii) During lunch hour, it is common practice to switch on an electric stove to heat food.
- iii) Visitors/dealers are often allowed to enter the warehouse, and they can even smoke if they wish.
- iv) There were four fire-extinguishers in the warehouse, besides the eight in the office, but not a single fire-extinguisher was in proper working condition. Fire-extinguishers must be 'charged' every year, but in the case of the Kanpur office, these had not been 'charged' for nearly four years.

#### Extent of Damage

No member of the staff was hurt, but the total damage to the company's stock in trade amounts to Rs. 2.08 lacs. This includes Rs. 12,000/- worth of goods damaged by water.

#### Explanation Asked For

I have called for a written explanation from the Branch Manager and the Store-keeper, which I expect to get by tomorrow. Action will be taken after I receive their explanations.







- It's usually prepared in the form of a memo.
- It opens with a statement about the information the writer was asked to collect.
- Some reports also have the writer's recommendations right in the beginning.
- The body of the report would contain a discussion of the advantages and disadvantages of the options available, along with the supporting data.

In the example given below, an office manager has been asked to find suitable premises where the present office can be shifted. The following report gives the details of the premises recommended, the advantages as well as the disadvantages.

RAJAN CLOTH MILL  
16, Gopi Tower, Karol Bagh, New Delhi-110 005.

MEMORANDUM

To Mr. S.K. Raina (Managing Director)  
From Charles Pinto (Office Manager)  
Date : 7 August 1988

Subject : Report on suitable premises for shifting the office of the company.  
Recommendation : That Rayons Cloth Mill should purchase Ankur Building in Kalkaji.

As suggested in your letter of 4 July 1988, I inspected a number of buildings in South Delhi. After careful consideration, I recommend Ankur Building, which is situated in Kalkaji. This building, I feel, would be the most suitable for our requirements.

The building consists of two storeys, and has 15 rooms in all. The rooms are fairly large (30' × 20'), well lit and airy. Since the rooms are fairly large, we shall be able to put partitions in some of them.

The toilet facilities for both men and women are adequate. There are also watchmen's quarters comprising two rooms each, and situated to the left of the main gate.

The only disadvantage that I visualize is that there is not much open space around the building and the parking space may be inadequate for all the cars. But for the junior office staff there is a bus stop two hundred yards away.

I have started preliminary negotiations with the owner, Mr. Albert Michaels. He is likely to accept an offer of Rs. 20 lacs.

Jai Prakash Associates, our architects, have examined the building in detail. It is in sound condition and needs no major repairs. Restructuring to alter the layout of the building to suit our specifications will cost no more than Rs. 40,000/-.

The Directors may like to inspect the building before any decision is taken.

**Check Your Progress 3**

Imagine that you are a Sanitation Inspector at the Municipal Office. You have been asked to conduct a surprise check on 3 hospitals in your city. Write a report to your immediate Supervisor, using the following points:

- 1 Give the names of the hospitals you visited.

Maintenance : Exterior and interior of buildings shabby—posters and painted slogans on walls.



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### 12.7.3 Tour Report

Several organisations require reports of business tours that their employees make. A tour report provides a permanent record of what an employee has accomplished in a tour. It also enables other employees to benefit from that information.

There are some points that you need to remember in writing a tour report:

- A tour report is generally written in the form of a memorandum.
- It is addressed to one's immediate superior.
- In the subject line give the destination and dates of the tour.
- In the body of the report, you should explain why you made the tour, whom you visited, and what you accomplished.
- Each major piece of information may be listed in a separate section with a heading.

#### Check Your Progress 4

Imagine that you are a Senior Accounts Officer working in an organisation. The affairs at your Ahmedabad office are in disarray. Complete the report given below. Give your recommendations.

**MEMORANDUM**

15.12.1988

To Mr. P. Sardana (Executive Director)  
From A.P. Anand (Senior Accounts Officer, Delhi Branch)

Subject : Report on the working of Ahmedabad Office

As per instructions I left for Ahmedabad on the evening of 10 December and arrived there on the morning of 11 December. I spent two days at Ahmedabad. My report is as follows:

1) **Attendance :**

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2) **Leave Record:** The Leave Record is not maintained properly as per the Company Manual.

- 3) **Cash Book:** This was written upto 2.12.1989. It was, therefore, behind by a week or so.
- 4) **Cash-in-hand with the Cashier:** It was found that temporary advances given to certain members of the staff for petty day-to-day expenses had not been accounted for, for as long as 8 to 10 days. Also advances against salary were given to a large number of staff members without the authorisation of the Branch Manager or the Branch Accounts Officer.
- 5) **Inward/Outward Mail Register and Postage register**

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6) **General Appearance of Office**

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7) **Recommendations**

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(A.P. Anand)

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## 12.8 LET US SUM UP

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In this unit, we have made you aware of the general format of a report, and the steps in writing a report. We have primarily concentrated on 'informal' reports.

Three types of 'informal' reports have been discussed:

- an accident report.
- a survey report
- a tour report

We have given you examples of these reports and practice in writing them yourself. You should now be able to write them.

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## 12.9 KEY WORDS

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aids : things that help by providing more information or support

commercial : relating to commerce

compensation : something given to make up for some loss

depression : a period of great reduction in business activity

flouted : disobeyed; not followed

resume : summary

speculating : thinking about a matter without having the facts on which one can base one's decision

utensil : a tool or container used in the house, especially for cooking

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## ANSWERS

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### Check Your Progress 1

Analytic

### Check Your Progress 2

#### MEMORANDUM

To : Mr. S.N. Tripathi (General Manager)

From : R.S. Shukla (Regional Manager)

Date : 7 July 1989

Subject : Godown Collapse at the Allahabad Office.

On 5th July 1989, at approximately 5.20 p.m., the back wall of the godown at the Allahabad office collapsed suddenly due to heavy rain. This was the third day of continuous rain in the city. On receipt of information I rushed to Allahabad.

At the time of the accident, the workers were unloading the goods that had arrived from the factory. Unfortunately, three of the loaders were working close to the back wall when it collapsed.

The others immediately rushed to their aid, and took them to Jawaharlal Memorial Hospital, which is a kilometer away. One of the loaders, Babu Ram, was already dead on arrival there. Doctors say that he must have died on the spot. The other two are progressing satisfactorily, and should return to duty within a month.

The Company has given Rs. 20,000 from the Employees' Benevolent Fund to the family of the dead loader. We have offered the same job to his son, who is 18 years of age.

The other loaders, Ram Singh and Javed Khan, have been given Rs. 5,000 each.

I have sent information regarding the accident, the extent of damage and the casualties to the Insurance Company.

Our regular architect was called to inspect the site. He said that the beams were considerably decayed, and there was the danger of the godown

rebuilding is estimated to be Rs. 5 lac. Meanwhile temporary scaffoldings have been put up to support the structure.

We would like your suggestions in the light of this report.

(R.S. Shukla)

cc Mr. S.N. Punj (Branch Manager—Allahabad)  
Mr. U.N. Singh (Chief Accountant)

### Check Your Progress 3

#### MEMORANDUM

To : Shri M.N. Kaul (Executive Officer)  
From : P.N. Tripathi (Inspector)  
Date : 7 July 1989

Subject : Surprise visit to hospitals

As asked by you I made a surprise visit to the following hospitals on 6 July 1989. The hospitals were:

Jawaharlal Nehru Hospital  
Sardar Patel Hospital  
Holy Child Hospital

I have to inform you that the conditions in all these hospitals were shabby and unhygienic.

The exterior of the hospitals presented a rather unpleasant sight. Posters were pasted on the walls, and all kinds of slogans painted on them. Two of the hospitals—Jawaharlal Nehru Hospital and Sardar Patel Hospital—were situated in unhygienic areas. There were garbage dumps very near the hospital premises. As a result there were a lot of flies and mosquitoes in these hospitals.

The inside of the hospitals proved to be an equally depressing sight. There were cobwebs hanging from the walls. The floors were dirty, and seemed to be unswept. Window-panes were often broken, and those that were whole were covered with dust. The toilets were filthy.

The hospitals were on the whole badly maintained. Urgent steps need to be taken to improve the conditions prevailing in these hospitals.

(P.N. Tripathi)  
Inspector

### Check Your Progress 4

- 1) **Attendance:** Although the staff is required to reach office by 9.00 a.m., generally no one observes the timings, and members of the staff arrive between 9.30 a.m. and 10.00 a.m.

Similarly lunch hour is officially from 1.00 p.m. to 1.30 p.m., but hardly any members of the staff resume work before 2.00 p.m.

**Other Forms of  
Official Communication**

- 2) **Inward/Outward Mail Register and Postage Register:** These are not being maintained, and therefore there is no record of expenses incurred on postage.
- 3) **General Appearance of Office:** The office was reasonably well maintained.

**Recommendation**

In my opinion it is very important that the Branch Accounts Officer and the Branch Manager be called to Delhi and given proper briefing to organise the working of the Ahmedabad Office. Also, someone from the head office should occasionally inspect the working of the Ahmedabad Office and guide the staff there.