UNIT 10: REPORT WRITING

OVERVIEW

In this unit, we present strategies for writing longer documents such as performance reviews, needs assessments, project reports, financial analyses, and business development plans. Longer documents are good candidates for applying many of the planning, organizing, and integrating strategies that you have learned in units 4, 5, and 6. To simplify our discussion, we will refer to these documents as *reports* and the process of writing them as *report writing*.

Writing effective reports requires that you use the longer report format to advantage, as a tool for delivering a mixture of facts, opinions, and recommendations. The longer format allows you to present arguments that you support with facts, evidence, samples, and opinions. In general, report writing requires more analysis and information gathering than other forms of writing. Reports may also require that you compile data or use software for the calculation and presentation of certain types of information. Reports allow you to present and interpret data, to cite other sources or similar projects or experiences. In longer reports, you may append additional documents or divide a document into sections, such as appendices, to include the extra material.

As a manager, you will also be interested in the format of reports that your employees write for your use. One of our goals is to guide you in establishing guidelines for different types of reports. We will also discuss other reporting capabilities that you might have access to, especially those made possible by computer software programs that take information from large databases.

OBJECTIVES

After completing this unit, you should be able to:

- identify the characteristics of longer reports that make them effective in certain writing situations
- differentiate facts from opinions
- recognize judgments when they appear in writing
- include recommendations, executive summaries, and other attachments with reports
- recognize performance reviews, needs assessments, project reports, and business and financial plans as special types of reports
- compare computer-generated reports with those written by humans

DISCUSSION

UNDERSTANDING REPORTS

In many organizations, the word *report* is used to refer to any type of writing that is longer than memos and letters. For many employees, the distinction is that the content of reports differs from the content in memos and letters, although both memos and letters can—and often do—contain the same information as reports. Some employees focus on the length and format of reports as distinguishing characteristics even though distinctions derived from formatting are arbitrary, and—as we are discovering with computer-generated reports—highly changeable. And what about audience? Unfortunately, the audience for reports, like the audiences for memos and letters, can vary greatly, and audience alone is therefore not always a good distinguishing characteristic.

Definition by Meaning

Given the confusion over what constitutes and distinguishes memos, letters, and reports in the workplace, it is probably best to define reports strictly at first and then to evolve a working definition. The word *report* has many meanings. The meaning most appropriate for use in the workplace links the word to a type of evidence and to the act of verifying.
S. I. Hayakawa, noted author, linguist, and politician, defined reports very specifically in this sense in his 1978 book, *Language in Thought and Action*.

For Hayakawa, reports are "verifiable" renditions of "what we have seen, heard, or felt . . ." (ibid., 33). For example, an employee who files a trip report might verify for others what took place during the trip, the content of a meeting, a product demonstration, or a discussion with customers. Reports, in the sense Hayakawa uses them, simply communicate for someone not present what has been seen, heard, or felt by someone else. Reports may appear longer than letters or memos because their writers do not take analytical shortcuts and dismiss some of the events as irrelevant. Reports, in Hayakawa's basic definition, do not allow for inferences or judgments on the part of the reporter. Evidence in a report can always be verified directly by returning to the original scene or scenario for reconstruction.

Definition Through Expectations

For the modern worker, Hayakawa's basic definition of reports seems limited. Employers and employees alike expect reports to contain both inferences, statements about the unknown based on evidence or what is known, and judgments, evaluations of evidence and the inferences drawn from it. Modern report writing has evolved to meet the needs of the workplace in identifying, interpreting, and judging information.

Thus most trip reporting includes some evaluation of the worth of the trip as a whole or some analysis of significant events that took place during the trip. The merging of factual presentation with inference and judgment characterizes most report writing activity in today's workplace. By definition, then, a **report** becomes a form of communication undertaken to present, interpret, or judge factual information for a variety of audiences.

VARIETIES OF REPORTS

As you might imagine, there can be as many different types of reports as there are individuals to create them, and the number is growing. The proliferation of reports in the workplace has, in part, occurred with the rise of technology and the use of computers. The computer's ability to sort and disseminate information in a variety of formats and with varying emphasis provides a basis for human analysis and interpretation that is almost limitless.

The act of management itself generates the need for reports. Managers by definition require information, analysis, and often judgment on the part of their employees. Different management styles have also generated the need for different types of reporting and reports. **Matrix management**, or the assignment of specific tasks to specific individuals, usually for oversight by a specific manager, may require a less elaborate reporting structure than **team management**, where several managers manage the work of many employees. **Distance management**, where managers are physically distant from employees, may likewise influence the number and kinds of reports needed. In addition, managerial status plays a part in defining the kinds of reporting managers require. As Weinshall says in *Managerial Communication: Concepts, Approaches, and Techniques* (1979, 124), ". . . executive development is concerned, at least in part, with learning to deal with larger, longer, more complicated, and more numerous current problems concurrently."

Routine and Ad Hoc Reports

How often a report is written can indicate how important it is, although jumping to conclusions about importance based on frequency—particularly in small or poorly managed organizations—can be dangerous. Often, reports prepared on a daily, weekly, or monthly basis are "feeder" reports that provide data for more important, less frequently issued reports. For example, information in a company's annual report may be compiled from many other reports issued by the company during the year.

Reports that are issued regularly, such as monthly financial reports, employee status reports, and even annual reports are referred to as **standing reports**. Special reports or reports that are not issued predictably and regularly are often called **ad hoc reports** (in Latin, *ad hoc* refers to a specific time or occasion). Although the phrase *ad hoc* is sometimes used to describe reports that are hastily written or assembled, these types of reports need not be constructed in such a fashion. Many ad hoc reports are the results of special requests by executives, boards, task forces, or commissions for analytical information prior to decision

making. Pending decisions to increase prices, liquidate assets, relocate a business, take over a competitor, or change an organizational image may all require dozens of preliminary reports from which the major decisions emanate.

Reports Based on Use and Experience

Managers, company executives, and employees may generate reports based on their work experiences or needs. Sometimes, these are **spontaneous reports**, written to expose and correct a problem, to document achievement, or to make suggestions. At other times, reports result from specific requirements of a job—for example, the need to communicate industry trends or describe significant processes or findings. To create some of these kinds of reports, employees may depend on feeder reports from others. Pricing specialists, for example, rely on information about the industry, the country's political climate, consumer trends, and sales forecasts. Line managers or team supervisors may require attendance and status reports from those whom they supervise to track progress and to create recommendations for promotion.

To understand the dynamic nature of organizational reporting, let's examine the experience of one shipping department within a multinational corporation. Department SH1 is one of five shipping departments within the corporation charged with distributing goods to other countries. Before each shipment, SH1 employees receive information through these reports, which they obtain from internal and external sources:

- **a Shipment Description report**, obtained from the department originating the shipment
- **a Customs Disclosure report**, obtained from the originating department and verified against the shipment
- **a Quality Certification and Management Clearance report**, obtained from the originating departmental managers and quality assurance personnel
- **a Legal Sign-off report**, expressing the legal department's approval to ship
- **a Port of Acceptance report**, verifying that the shipment is expected and can be managed by the accepting port
- **a Tariff Clearance report**, authorizing the shipment to proceed into the accepting port without having extra duties levied

Because SH1 must also keep track of parallel shipments being made by SH2, SH3, SH4, and SH5 from other embarcation points, but potentially to the same accepting ports, SH1

department personnel must also check the Shipment Description reports of the other shipping departments. In addition, once shipments are complete, each shipping department must review a Shipment Acceptance report generated by the accepting port authorities, and share any problems identified on its report with the other shipping departments.

Complex project management may require greater and more diverse reporting than simple project management. For this reason, it often helps for managers to classify the types of reports they think are required, and then revisit the list from time to time to ensure that it still holds true. Some often-used classifications for reports include those discussed in previous sections as well as in the sections below. You will see that some of the types of reporting previously described share some characteristics of types described below. An ad hoc report, for example, may also be descriptive and analytical in nature, even though employees refer to it as ad hoc. Similarly, descriptive reports may be judgmental in some areas, even though they primarily contain material that describes a situation or business development. Just as the different types of reports mentioned in this unit are not meant to be comprehensive, they are similarly not meant to be mutually exclusive. The discussion on reporting that follows is simply designed to help you think about the kinds of reporting appropriate for employees in a variety of organizations.

Descriptive Reports

Most managers and employees engage in descriptive reporting on a regular basis. Descriptive reports such as the following may affect or influence employees every day:

- **Employee status reports** provide descriptions of the activities of employees and often identify achievements, problems, and solutions.
- **Project milestone reports**, a form of status report, might be shared by project managers with other managers or with their own manager.
- **Employee achievement reports** document employee achievements.
- **Problem reports** identify problems and solutions.
- **Travel or trip reports** describe educational or business trips.
- **Internal work agreement reports** describe the cooperative efforts of more than one department or group within an organization.
- **Equipment inventory reports** provide detailed accounting for a department or organization's capital equipment.

As their classification implies, **descriptive reports** primarily describe activities or entities in the workplace. They can occur at the highest organizational levels as well as at individual department levels. Often their content and format is left up to the creator of the report, or is at least negotiated among creators, readers, managers, and others.

In the following sample status report, submitted by a technical writer on a large writing project, notice that the writer's simple format is secondary to the information contained in the report. The report appears, in fact, to have been organized by the writer to encourage the easy retrieval of important information, such as the date of each activity, the outcome, and any associated problems.

Sample Writer's Status Report

Sewer Drainage Project Task	**Completion**	**Percent of time spent**	**Notes**
Run camera-ready copy.	100%	25%	Task completed and checked.
Engineering Documentation Project Task	**Completion**	**Percent of time spent**	**Notes**
Prepare draft of unit 3.	60%	50%	Awaiting information from Emile Dussert.
Add editor's comments from unit 1.	50%	25%	Progressing on time.

Analytical Reports

Analytical reports engage the writer in analyzing events or data, and in compiling reports that document the results of the analysis. Analytical reports are often ad hoc reports, and many are specially commissioned studies that inform decision making. Analytical reports, such as feasibility studies or risk assessments, are often written for a small audience of high-level decision makers. Other types of analytical reports, such as competitive analyses, may be written for dissemination to larger numbers of people.

Some analytical reports frequently seen in the workplace include:

- **Project analysis reports**, including causal analysis, problem determination reports, and risk assessments, are used to assess the viability of completing projects.
- **Feasibility studies** precede significant decision making and provide thorough analysis of the implications of a proposed action such as a merger, opening of a new building, or targeting of a new market.

- **Market analysis reports** are used in commodities as well as service industries to analyze a potential market segment and to assist in deciding whether to invest in the market.
- **Comparative (competitive) analysis reports** are used to determine goals, values, and strategies of competitors.
- **Wage and salary analysis reports** are used to analyze employee salaries and benefits and to provide cross-industry data on employee pay scales by job categories.

Increasingly, analytical reporting requires that writers use strategies such as those described in unit 6 for incorporating information from other employees as well as from online databases. Consequently, planning and prewriting activities, described in unit 2, prove especially important. In addition, because of their potential role in the decision-making process, analytical reports require careful data checking and substantive editing to detect logical fallacies and flawed thinking.

In the following excerpt from an analytical study of American elderly, notice how the writer, Victor Fuchs, integrates as well as interprets the data included in the study.

> The upward trend in the relative numbers of elderly, from 4.6 percent of the population in 1920 to 11.3 percent in 1980, has resulted primarily from changes in fertility and only secondarily from the lengthening of life expectancy. To see why the birth rate is so important, imagine a world in which everyone lived until age 80 and then died. If the population were growing at 2 percent per annum (through an excess of births over deaths), one person in eight would be over 60 years of age.* If, however, the population were stationary (zero population growth), one person in *four* would be over 60 years of age, assuming everyone still lived until age 80. Thus, a change from 2 percent per annum growth to zero population growth, given the same life expectancy, would double the proportion of the population over age 60.
>
> *By assumption, each annual cohort is 2 percent larger than the one that preceded it. Thus, for every hundred people age 80, there would be 149 people age 60, 223 people age 40, 332 people age 20, and 495 people just being born. (Fuchs 1983, 187) [Emphasis and footnote in original.]

Reports that Judge and Recommend

As Hayakawa notes, **judgment** consists of "all expressions of the writer's approval or disapproval of the occurrences, persons, or objects he is describing" (Hayakawa 1978, 37). Judgment, which can be the outcome of interpretation, differs from interpretation in that it departs from neutrality and launches the person who judges squarely into the realm of informed opinion. For managers and other decision makers, judgmental writing is important. Much of managerial writing, in fact, falls into the category of judgmental writing in the form of employee evaluation reports, decision announcements, strategy papers, and other types of managerial writing.

To be believed by audiences, judgments in writing must be conveyed through factual details and sound reasoning. For this reason, judgmental writing may also be integrated with descriptive, analytical, and other nonevaluative writing. An employee evaluation report, for example, will ultimately praise an employee's performance or point to areas where an employee's work could be improved. Judgments made in the report, however, will probably be derived from facts about the employee's achievement or lack of achievement which are also listed in the report.

Recommendations, like judgments, are evaluative and often based on fact and the interpretation of fact. They can stem both from interpretations and from judgments. Managers may recommend specific areas for improving employees' performance following performance evaluations, for example. Similarly, a trouble-shooting team monitoring a complex computer system may recommend specific actions to avoid losing data, based on their interpretation of the system's behavior.

Recommendations differ from judgments by convention as well as in meaning. The word *judgment* is usually used to refer to an evaluation of human behavior, and it is conventionally used to refer to human beings. Recommendations, on the other hand, may be about human beings, but by convention, have been used in a broader sense to refer to other things. Recommendations may, in fact, emanate from descriptive, analytical, and judgmental writing. It is more likely, however, that they will emanate from analytical or judgmental writing than from writing that is purely descriptive.

As part of a report, recommendations can be extremely important, and should be prominently placed and well written. For some executive readers, the recommendations are the only part of the report that receives any attention.

Computer-based Reports

Computer-based reporting (CBR) is gaining rapid prominence as a type of reporting that allows access to vast quantities of information, frequently sorted in a number of useful ways. In computer terms, a report is often referred to as a *dumping* of information from a database into a format selected by the requester. Although this information (or data) is often primarily numeric—such as statistics—it may be incorporated into analytical or judgmental reports or presented as supporting evidence for them. In addition, some computer-based reports may themselves come fairly close to being what human analyzers might provide.

Many of these types of computer reports contain valuable information, although the reports differ significantly from the prose reports that employees may write. Because computer-generated reports deal with data, they tend to use little written language to convey information, relying instead on visual, often numeric presentation. Frequently, they use the concept of modeling which allows you not only to report on "real" data, but also to project how that data will change if any variables in the computation change. Reports based on computer modeling can be used in feasibility or "what if" studies. Industries such as telecommunications and agencies such as public utility commissions use computer modeling extensively to calculate peak use and load capacity or to study rate increases. The information from such reports can be used as valuable supporting evidence within prose reports that you or your employees write. Generally, however, computer-generated reports should not replace the analytical reports of human employees, unless human analysis and judgment are not needed in the report.

Although computer-based reporting cannot truly judge the value of a course of action, it can recommend and analyze strategies by comparing, sorting, and describing data that humans have stored and which they manipulate. The computer's ability to provide accurate information quickly is an important resource for human report writers. Most organizations strive for a healthy mixture of automation and human guidance and interpretation, particularly where report writing is concerned.

Most writers in journalistic, business, or technical environments use some form of computer-based reporting. Newspaper reporters access online files to collect information about persons or events. Engineers study the effects of design decisions through computer reporting before they build or destroy physical structures. And most managers use at least one form of computer reporting to provide salary, attendance, or policy information.

Writers in most professions can use computer-based information as evidence to support the points that they want to make in writing. Computer-based reporting may, in fact, save time by lessening the amount of interviewing or research that a writer must conduct. One disadvantage for writers using computer-generated information is that the information often appears in a format that is difficult to read or needs to be inserted into a writer's document. Typically, however, writers improve the quality of communication and provide a service to audiences by interpreting for them the data originally generated by computer as well as by reproducing it.

PLANNING AND WRITING REPORTS

The most basic activity associated with report writing is collecting accurate and verifiable data. Much of the work involved in writing and revising the initial draft of a report is verifying data, interpreting it, and making any judgments that emanate from it. Given these activities, it is reasonable for writers to approach report writing as mini-projects, and to manage the activities associated with such writing projects in ways we have described in units 3, 4, and 5. Planning, scheduling, writing iterative drafts, seeking approvals, and other such activities will ensure not only the accuracy of most reports, but also their acceptance within the internal organization.

Some of the basic activities of report writing are described below. Depending on the nature of the report, these activities may be accomplished by one or more persons working individually or as a writing team.

Choosing a Topic and Devising a Schedule

Often, the topics of reports are mandated to those writing them. In the case of standing reports in particular, writers are expected to write about what others have also written about and will probably continue to write about—for example, the status of a particular project. The focus of each report, however, is almost always up to the writer. So, a writer of a project status report may focus on a particular problem or accomplishment associated with the project.

Devising a schedule is frequently more challenging for writers than selecting a topic for report writing. Writers often underestimate the time needed for data collection and interpretation, particularly when such activities involve complex technology or reliance on information from others. To devise a schedule, writers should focus on line-item activities and on the amount of time necessary to complete each activity. The following sample depicts a court reporter's schedule for an assignment in progress:

Activity	Estimated Start	Estimated End	Actual Start	Actual End
Search Lexis database for relevant case information.	12/12/92	12/14/92	12/13/92	12/20/92
Begin writer's notebook.	12/12/92	12/12/92		
Interview prosecutor and defendants.	1/6/93	1/16/93		
Attend pre-trial negotiations.	2/2/93	2/2/93		
Attend trial.	2/10/93	2/20/93		
Write initial draft.	2/20/93	2/24/93		
Edit initial draft.	2/25/93	2/28/93		
Complete/submit final draft.	2/28/93	3/4/93		

A good schedule for report writing should allow adequate time for identifying data sources, for collecting data, for working out a format, for interpreting and integrating data into a report, for attaching related information, for editing and checking accuracy, for getting approvals, and for final production. For standing reports, or those written regularly, managers should spell out clearly when the report is due and in what form. For ad hoc reporting, such as trip reports, managers may want to provide similar guidelines or establish a more flexible "honor" system. Similarly, for spontaneous, employee-generated reports, managers may allow writers to do whatever they like, although managers may want to limit the conditions under which such reporting takes place.

Selecting Data Sources

As mentioned, employees frequently underestimate the time and effort needed to complete reports, especially technical reports. The main reason for this is a failure to identify ahead of time the data sources and resources needed to complete the report, a problem often exacerbated by a failure to think through what will be in the report. Many writers underestimate the work involved in handling data sources, and fail to plan alternative sources or alternative ways of getting the information from the sources that they have identified. Many employees rely on traditional methods for data collection, such as telephoning and using the postal service, when they should be encouraged to investigate other methods. The availability of online computer reports accessed through information networks, for example, can provide much of the same data sought from agencies and organizations—in a fraction of the usual time.

Formatting

The format of reports will vary because of what the reports contain, what writers are accustomed to or prefer, what the audience expects, and the organization's preordained report format standards. As mentioned earlier in this unit, audience and precedence play a large role in defining the format, although it is ultimately the writer's responsibility to ensure that the format is adequate for the information conveyed in the report.

Attaching Related Information

Information indirectly related to the body of a report is often included in an appendix or separate exhibit section at the end of the report. This information, which can be statistical data, tables or illustrations, or other reports, is used to support arguments made within the report. In addition, reports may include executive summaries, action lists, or other attachments that writers include to encourage the interaction of decision makers and to save time in evaluating what is in the report.

Many writers adopt rules of thumb such as the following when composing and attaching related information to a report:

- Never allow the related information that is directly attached to be larger than the report itself. Use cross referencing techniques within the report, compile bibliographies, and be able to retrieve the additional information easily if it is needed.

- Use a predictable and regular format for attachments whenever possible.
- Display executive summaries, action lists, recommendations and other information that summarizes or requires action first, that is, on top of a printed report.
- Prioritize the order in which information is presented within executive summaries, action lists, and recommendations, so that the most important information will be read first.
- For long reports with many attachments, include a cover letter that lists all of the parts of the complete package. When attachments are stored remotely, include a description of where the attachments are stored.

USING AND ADAPTING REPORTS

Once written, reports add to the body of knowledge about a particular topic and contribute to the information flow that is part of communication within organizations. With the rise of technology, using, reusing, and adapting the information contained in reports has become business as usual for most modern companies. Frequently, those who write reports are affected in one way or another by information contained in the reports or by recommendations, implications, or judgments that emanate from them.

The ability to advantageously use what is contained within reports is the mark of superior managers and employees. Far from being mere chores, reports chronicle issues, events, and thought processes that are vital to an organization—no matter how mundane the information within the report. (Think, for example, about the database that ultimately stores vital statistics for every employee in your organization.) Well-written reports clarify processes, policies, procedures, and philosophies of organizations for those currently working in them and for generations to come. They encourage action and commitment in the workplace.

For managers, reports written by employees can also indicate an employee's understanding of his or her job, of department or corporate focus, or of company policies. Report writing can provide one criterion on which employees, especially professional employees, are evaluated, and reports should be included as part of employee performance planning.

REFERENCES

Fuchs, Victor R. *How We Live.* Cambridge, Mass.: Harvard University Press, 1983.

Hayakawa, S. I. *Language in Thought and Action*. New York: Harcourt Brace Jovanovich, 1978.

REVIEW QUESTIONS

1. Explain what is meant by S. I. Hayakawa's assertion that reports should be "verifiable."
2. How does management style influence the number and types of reports needed in the workplace?
3. What characteristics of longer reports make them more time-consuming to write but more effective for some writing situations?
4. List three strategies you might employ in writing longer reports that you might not employ in writing a memo or letter.
5. What are the differences among facts, opinions, and judgments?
6. What is the difference between a standing report and an ad hoc report?
7. What features of computerized reporting can be useful in accumulating data for a formal report?

INTEGRATING QUESTIONS

1. Managers often use employee-written reports as the basis for decision making. What methods and strategies discussed so far in this course will assist managers in getting the appropriate kinds of information from the reports that employees write?

2. Discuss the role of the review process for reports that circulate internally and externally.

3. What are the implications of relying too heavily on computer-generated reporting? What kinds of planning should managers do to ensure that humans continue to have access to information stored in computers?