Writing Reports

The term **report** includes a wide range of documents used in business—from a weekly one-page statistical analysis produced by a computerized report generator to a multi-volume study of a new business opportunity by a consulting team. This note focuses on mid-length (5-50 page) non-routine analyses of operations, opportunities, problems, and events. These documents are usually addressed upward within an organization or come from outside experts to managers within a company.

Such reports can take a wide variety of forms. Many firms have specified formats for various types of reports. Nevertheless, one characteristic is common to most such reports—layered organization. This overall structure is discussed below.

Layered Organization: Different Sections for Different Audiences

Reports tend to have much larger audiences than do most letters and memos. Moreover, the readers are varied in their needs and expectations. The executive requesting the report may want an analysis and recommendation in terms understandable to a non-technical manager, while the lower-level and more specialized team responsible for implementing the recommendations may need much more technical and financial detail. Thus the basic organizational principle of reports is that material should be layered to allow members of each major audience to get what interests them without having to plow through irrelevant or inappropriate material.

Reports tend to have two or three major layers, depending on length and need:

- **Front matter**, including such items as a transmittal letter and an executive summary.
- **The report body**, including an introduction, substantive sections, and conclusion.
- **Appendices**, with material unnecessary to most readers but important to some part of the audience (frequently technical).

The **front matter** often includes a transmittal or cover document, in letter form if it is from an external party, and in memo form if from a person or committee internal to the organization. This brief document accompanies the report, announcing its arrival and providing a short summary (one or two paragraphs) of the results and implications of the study. It is tailored to the recipient's needs and interests. As the transmittal document shapes the report for particular readers, the writer may want to use different transmittal documents with the same report for different audiences.

The front matter also includes an executive summary of the report's context, purpose, recommendations, and conclusions. The summary is designed for the busiest readers, frequently executives a level above the main audience. The executive summary may be thought of as the one-page version of the report. It usually has the title of the report

followed by "Executive Summary," rather than a memo heading. However, it resembles a memo in its use of formatting devices such as subheads and lists. The executive summary is sometimes circulated to some audiences without the rest of the report.

The second layer is the **body of the report.** Report longer than 10 pages or so usually have a table of contents listing the sections with page numbers. The introduction discusses the report's context, scope, and purpose (in more detail than the executive summary). If the report uses direct structure, as most reports do, the introduction should also briefly summarize the report's conclusions and/or recommendations.

After the introduction, the report includes as many sections as necessary to the analysis. This portion of the report is almost always the longest, and it is the one that varies most in form. The organization of the sections is determined by the subject, departmental or firm norms, and the writer's purpose. The body of the report ends with the conclusion, which sums up main points and makes or reiterates recommendations (if any). Normally, figures (tables, graphs, etc.) that are important to understanding the report are placed in the body of the report rather than the end.

The third and final layer of the report consists of the **appendices**, if there are any. Each appendix contains material not necessary to understanding the main line of the analysis but potentially interesting or useful to some part of the audience. Often, appendices provide technical back-up or additional data. They can include material such as tables, graphs, examples of survey questionnaires, and calculations. The appendices are usually designated sequentially by letters of the alphabet. The body of the report should include at least one reference to each appendix so that readers may refer to that appendix at the appropriate place if they are interested.

Not all reports have three separate layers. Some reports have no appendices, and short reports may omit the executive summary. In all cases, however, reports should be organized so that the various members of the audience can easily locate relevant parts. In a report with a separate executive summary, it and the introduction may well contain some of the same material, though the introduction will be longer and more detailed. You cannot count on the reader of the body of the report to have read the executive summary or vice versa.

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