Business report writing

ANU Library Academic Skills
We acknowledge and celebrate the First Australians on whose traditional lands we meet today, the Ngunnawal and Ngambri peoples, and pay our respect to elders past and present.

We acknowledge and respect their continuing culture and the contribution they make to this city and the ANU.
What makes a great report?

What’s most important?
A key message is vital

• You are being asked to analyse something or solve a problem.

• This means you need to:
  • Take a position or provide a solution
  • Have clear reasons for your position

⇒ Write to persuade
Research and Writing process

Prepare
- Understand the task
- Collect information
- Perform analysis/tasks/calculations

Analyse
- Gather more evidence
- Form a tentative message/recommendation

Key messages
- Structure and plan
- Draft and Re-draft
- Edit

Write
Understanding the task

• What are you being asked to investigate and analyse?
• What problem are you being asked to solve?

➔ What are you supposed to develop a key message in relation to?
Prepare a report to a potential investor who is considering investing in Navitas Ltd (NVT). In this report, you should:

1. assess NVT’s financial strengths and weaknesses, after
   1) interpreting and analysing at least three years annual reports of NVT and its competitor using ratio analysis
   2) examining relevant industry statistics
   3) analysing relevant stock exchange/market information
   4) analysing relevant media information, and
   5) gathering other relevant information you think is important to your analysis.

2. state, with reasons, whether or not the investor should invest in NVT.

3. identify limitations of your analysis and any additional information you would require to improve your analysis of NVT over the period specified.
Analysis will include...
Types of academic sources

• There are many different sources of information.

• The most common include:
  • Books or chapters in a book
  • Journal articles
  • Government reports
  • Industry reports
  • Newspaper articles
  • Some websites

Which are more academic? What makes them “academic”?

Tip: get to know SuperSearch!
The library has excellent resources on evaluating sources.
Tip: write out your key message before you start writing the report. If you are working in a group - agree on this together.
Structuring your report
Structuring your report

• No set structure—will depend on the course and the task
• Structure should support your key message
  • Logical sequence of ideas and information
  • Line of narrative that persuades the reader you have a good solution / recommendation / analysis
Generic report structure

- Title page
- Table of contents
- Executive summary
- Introduction
- Discussion
- Conclusion
- Recommendations
- References
- Appendices

This section can vary from report to report depending on the course and the report task.
Key message: The investor should invest in NVT because of reasons A, B and C.

Structure 1
Introduction
Ratio analysis
  Reason A
Industry statistics
  Reason A
Stock exchange
  Reason B
Media information
  Reason B
Reason C
Conclusion

Structure 2
Introduction
Ratio analysis
Industry statistics
Stock exchange
Media information
Reasons A B C
Conclusion

Structure 3
Introduction
Reason A
  Ratio analysis
  Industry statistics
Reason B
  Stock exchange
  Media information
Reason C
  Media information
Conclusion

Key message determines structure
Writing the report
Focus on:

• Setting up your key message in the introduction
• Developing your key message through your sections and topic sentences
• Supporting your ideas with good evidence
• Summarising your findings in concluding sentences and your conclusion
Executive summaries

• Provide a succinct overview of the entire report.

• They typically include:
  • Brief outline of the context and aim
  • Outline of main findings
  • The key message
  • Recommendations

• These are similar to your Introduction, but shorter and even more concise.
  • You would not use the same language in your Executive summary as you do in your Introduction.
This report was prepared to provide ABC Recruitment with information regarding ways to improve profitability and improve its overall financial position.

The profitability, liquidity and capital structure of ABC Recruitment for the month of August 2018 were analysed. Results show that the company has a low net profit ratio. Gross profit ratio suggests an initial high profit, however when compared to the net profit the business’ expenses have eroded much of the income generated. Analysis of liquidity shows that the company can comfortably meet its liabilities. Compared to the ratios of an established firm 45.13% and industry average of 55%, the business is currently quite comfortable with the capital structure.

Profitability could be improved by introducing an incentive-based wage scheme, and reducing other expenses. It is also suggested that ABC Recruitment focus on advertising to establish a ‘brand’, and look to managing its debtors to improve its overall financial position.
Introductions contain...

- Background or context
  - e.g. details of problem addressed

- Aim, scope and limitations

- State your key message
  - e.g. suggested solution/response

- Outline the report structure
  - e.g. what you did
Background /context (shortened introduction)

This report is prepared for ABC Recruitment at the request of the owner/manager Mr. David Foo, for the month of August 2018. ABC Recruitment is newly established, and the owner is seeking advice on how to improve the business at this early stage. An examination of the profitability, liquidity and capital structure of ABC Recruitment for the month of August 2018 shows that the company has a low net profit ratio, which could be improved by introducing an incentive-based wage scheme, and reducing other expenses. It is also suggested that ABC Recruitment focus on advertising to establish a ‘brand’, and look to managing its debtors to improve its overall financial position.
Aim / purpose

This report is prepared for ABC Recruitment at the request of the owner/manager Mr. David Foo, for the month of August 2018. ABC Recruitment is newly established, and the owner is seeking advice on how to improve the business at this early stage. An examination of the profitability, liquidity and capital structure of ABC Recruitment for the month of August 2018 shows that the company has a low net profit ratio, which could be improved by introducing an incentive-based wage scheme, and reducing other expenses. It is also suggested that ABC Recruitment focus on advertising to establish a ‘brand’, and look to managing its debtors to improve its overall financial position.
Key message

This report is prepared for ABC Recruitment at the request of the owner/manager Mr. David Foo, for the month of August 2018. ABC Recruitment is newly established, and the owner is seeking advice on how to improve the business at this early stage. An examination of the profitability, liquidity and capital structure of ABC Recruitment for the month of August 2018 shows that the company has a low net profit ratio, which could be improved by introducing an incentive-based wage scheme, and reducing other expenses. It is also suggested that ABC Recruitment focus on advertising to establish a ‘brand’, and look to managing its debtors to improve its overall financial position.
Outline

This report is prepared for ABC Recruitment at the request of the owner/manager Mr. David Foo, for the month of August 2018. ABC Recruitment is newly established, and the owner is seeking advice on how to improve the business at this early stage. An examination of the profitability, liquidity and capital structure of ABC Recruitment for the month of August 2018 shows that the company has a low net profit ratio, which could be improved by introducing an incentive-based wage scheme, and reducing other expenses. It is also suggested that ABC Recruitment focus on advertising to establish a ‘brand’, and look to managing its debtors to improve its overall financial position.
Body

• Provides the justification for your recommendation(s)
• Presents findings
• Is based on evidence
• Keeps the discussion concise by using appendices
Organise the body of your report

• Break your report into major points
  • These are your sections and sub-sections

• For each section/sub-section, break again into points
  • These become your paragraphs
Paragraphing to be persuasive

<table>
<thead>
<tr>
<th>Body</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Topic sentence</strong></td>
</tr>
<tr>
<td>Evidence/Examples</td>
</tr>
<tr>
<td>Concluding/linking</td>
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</table>
Introduction
While the initial profitability of ABC Recruiting is low, with some adjustments to the salary structure and targeted marketing the long term profitability should improve.

Profitability paragraphs
ABC Recruitment’s initial new profit is low.

Increasing employee performance and reducing monthly expenses will help improve net profit.

Targeted marketing of ABC Recruitment’s services will also help to improve performance.

Higher profits can be expected in the future as through in IT recruitment industries is forecasts (Cho 2014).
**Tip:** organise your writing around your **topic sentences** – they are your outline.
Topic sentence states the **point** - the idea and the argument

Supporting sentences provide evidence and analysis to support the point

Concluding sentence summarises the idea and/or links to the next
Your analysis, data, computations etc. + Evidence from research of academic sources = Supporting evidence
Your analysis

• Think about how best to present your results e.g. percentages, ratios, tables, charts etc.
• Make it clear where the data came from
• Formulas, long calculations and data can be placed in Appendices – then refer to them in your text (e.g. “see Appendix A”)
## Ways to incorporate sources into your writing

<table>
<thead>
<tr>
<th>Method</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Summarise</strong></td>
<td>• Succinctly explain someone’s argument using your own words  &lt;br&gt; • Use to capture the essence of an argument by so focusing on the main ideas only</td>
</tr>
<tr>
<td><strong>Paraphrase</strong></td>
<td>• Explain someone’s idea in detail using your own words  &lt;br&gt; • Use when you need to provide specific detail/evidence of an author’s argument</td>
</tr>
<tr>
<td><strong>Quote</strong></td>
<td>• Copy others’ words exactly  &lt;br&gt; • Use sparingly when you want to highlight a key idea or key researcher/scholar</td>
</tr>
<tr>
<td><strong>Synthesise</strong></td>
<td>• Combine multiple sources that have a similar argument  &lt;br&gt; • Use to summarise multiple sources or to strengthen your argument</td>
</tr>
</tbody>
</table>
Targeted marketing of ABC Recruitment’s services will also help to improve performance. Return on equity measures profit generated per dollar of initial investment by the owner over the period. The value of 0.77% for ABC Recruitment, for the month of August, suggests a reasonable performance for a newly established business. However, return on assets of 0.63% shows the entity has not efficiently used its assets to generate revenue. Prepaid advertising has been shown to be helpful during a business’ infancy (French et al, 2014). ABC Recruitment should capitalize on a niche market by using specialist in placements for senior IT&T professionals.
Conclusions

• What has been found?
• What are the recommendations?
• Any limitations?
Limitations of the report include:

- Figures only for the month of August, hence no prospective outlook
- Ratios only describes current situation and likely to change in next period
- Comparison with other firms/industry average only approximation due to different accounting methods

In conclusion, ABC Recruitment recruitment is comfortable in relation to profitability, liquidity and capital structure for the moment. However, to ensure the business remains financially sound and experiences growth, ABC Recruitment should adopt some of the suggested recommendations. These recommendations are: ...
<table>
<thead>
<tr>
<th>Edit in four levels:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>ARGUMENT</td>
<td>Is there a clearly stated key message or response to the question?</td>
</tr>
<tr>
<td>STRUCTURE</td>
<td>Is the structure logical and does it outline the reasons for our response?</td>
</tr>
<tr>
<td>PARAGRAPHING</td>
<td>Are the paragraphs clear and well balanced – do they support our message?</td>
</tr>
<tr>
<td>EXPRESSION</td>
<td>Is the expression clear and consistent?</td>
</tr>
</tbody>
</table>
Good presentation

• Proofread
• Check referencing
• Format consistently
• Label appendices and refer to them correctly in the body (Appendix A, B, etc.)
Strategies for working effectively in groups

Reflect

Talk

Manage

Plan

Group work

Group work can involve many rewards as well as challenges. Group work is assigned when a task or project is larger in scope than any one person can reasonably complete on their own. Working in groups allows you to practice collaborating, negotiating, and compromising to achieve a common goal. It also gives you the opportunity to reflect on your own strengths and weaknesses. These are also particularly useful skills for your future careers.

See our page on group work
ANU Academic Skills
Helping you to achieve academic success!

Peer Writers
- Ask us a quick question
- 10-15 min drop-ins
- Face-to-face or via Zoom
- During semester, Mon-Fri 11am to 1pm

Writing Coaches
- Check you're on the right track
- 30 min booked appointments
- Face-to-face or via Zoom
- Written feedback also offered
- During semester, Mon - Fri 10am to 4pm

Learning Advisers
- Excel in your research writing
- 45 min booked appointments
- Face-to-face or via Zoom
- Written feedback also offered
- Throughout the year, Mon - Fri 10am to 5pm
Let’s Speak English Conversation Groups

Fun lunchtime conversation groups where you can:

• Meet new people
• Interact with locals
• Practice & develop your English

Monday to Friday 1-2pm AEDT
• Weeks 1-3 Online via Zoom
• Weeks 4+ Online + In person

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“It really helps me to understand Aussie people's pronunciation and to learn new words and also being confident to speak with others in English.”

LET’S SPEAK ENGLISH PARTICIPANT