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# UNIT 13 REPORT WRITING

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## Structure

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## 13.0 OBJECTIVES

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After studying this unit you should be able to:

- outline the principles of report writing
- describe the procedure of report writing
- explain the stages in report writing
- explain various parts of a long report
- prepare short reports in different formats.

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## 13.1 INTRODUCTION

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In Unit 12 you have learnt the meaning, importance, features, contents and types of reports. It also introduced some specimen reports. This unit is also concerned with report writing. In this unit you will study the general guidelines, procedure and stages in report writing. You will also study how to prepare long reports and short reports for specific purposes.

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## 13.2 GENERAL GUIDELINES IN PREPARING REPORTS

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As you know, reports are used as tools of communication in an organisation. Hence your ability to write effective business reports is of great importance for your success as a secretary in any organisation. Reports may be of routine or special nature. Generally, the routine reports are prepared by the subordinate staff and the special reports are prepared by senior officers. The business executive who requires the reports normally decides as to who should prepare the report on a certain matter. It is necessary for the report writer to remember the purpose of the report, the time frame within which the report is to be submitted and the status of the receiver in the organisation for whom the report is intended. These can be ensured only when you follow certain principles while writing a report. The principles are outlined below.

- 1) **Accuracy:** As mentioned in the previous unit, the information given in a report should be accurate and reliable. Wherever necessary the report should be supported by adequate factual data. It should be remembered that the method employed for data collection significantly influences the degree of accuracy. Hence, an appropriate method is to be selected and proper sources identified for obtaining accurate information required for the preparation of the report. If the information is not accurate, there is possibility of wrong decisions being taken. Accurate information helps in taking right decisions by the user of the report organisation.
- 2) **Communication:** As already stated, every report is meant for communicating information to a person or group of persons. If a report is not communicated to the person for whom it is intended, it will not serve the purpose. Since the reports are considered vehicles of information, people at various levels in the organisation may require them in order to take decisions or to perform the work assigned to them.
- 3) **Short but Clear Title:** The title of a report should be indicative of the contents of the report. It should be attractive too. Therefore, one should select a short and clear title which will reflect the contents of the report. The opening paragraphs should indicate the terms of reference or instructions, issued for consideration while preparing the report, mentioning the date thereof, so that it is immediately clear as to why the report is made.
- 4) **Language:** The language used in the report should be understandable to the people for whom it is intended. Simple language should be used as far as possible. It should not include unnecessary technical terms and phrases which may not be understood by the users of the report.
- 5) **Routine Nature:** Reports, particularly routine reports, should be prepared in a routine manner. It would facilitate the reader to understand the nature of the report without looking into the detailed contents. In this context formal reports are useful.
- 6) **Paragraph:** It is desirable to divide the report into a number of paragraphs. Each paragraph should be devoted to a particular aspect. For example, a report of the general body meeting prepared by the Secretary may have several paragraphs, each of them related to different resolutions and decisions taken.
- 7) **Concise:** The report should deal with the matter as concisely as possible. If details of certain aspects are essential to be incorporated in the body of the main report, they may be separately appended to the report and references to such appendices may be given at the relevant places in the report.
- 8) **Recommendations:** If recommendations are to be made, they should be given at the end of the report under the heading of suggestions or recommendations. It is needless to mention that the recommendations should be based on what has been studied, analysed or scrutinised. Normally, management takes decisions on the basis of such recommendations given in the report.
- 9) **Signature and Date:** It is important that the person preparing the report should put his signature and date. Signature acts as a check on the reliability of the findings in the report. The person who signs the report becomes responsible for any information included in the report. Hence reports are not accepted without signature of the presenter.

**Check Your Progress A**

- 1) State the importance of accuracy in the preparation of a report.

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2) What points you keep in mind while deciding the title of the report?

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3) Which of the following statements are True and which are False?

- i) Reports are used as tools of communication.
- ii) Routine reports are prepared by senior officers only.
- iii) Factual data need not be provided in a report.
- iv) Every report is meant for communicating to others.
- v) The report should deal with the subject matter in a concise manner.
- vi) Recommendations need not be given in the reports.
- vii) The report writer should put his signature on the report.

### 13.3 PROCEDURE OF REPORT WRITING

Report writing requires not only the ability to communicate but also the ability to present the report in a systematic and meaningful form. It is necessary for the report writer to have clear understanding of the purpose of the report. Whether he is to present facts pertinent to any problem, or he is to analyse and interpret factual information and make recommendations on the basis of conclusions drawn. He must have facts or data at his disposal before preparing periodic, routine reports as well as special reports. Above all, adequate care must be taken to ensure effective presentation at every stage of report writing. The procedure of report writing involves the following major steps:

- 1) Determine the purpose of the report
- 2) Identify the receivers
- 3) Collect the necessary data
- 4) Analyse and classify the data
- 5) Outline the report
- 6) Prepare the final report
- 7) Present the report

- 1) **Determine the Purpose of the Report:** Let us discuss in detail. It is worth noting that every report must serve the purpose for which it is prepared. Whether it is supply of information or analysis and interpretation of data for decision-making or problem-solving needs to be kept in view by the report-writer. The report will be no use, if it fails to serve the purpose of the ultimate user. Thus, as the first step in report writing, one should identify the purpose of the report.
- 2) **Identify the Receiver or User:** Before writing the report, one should also identify the users of the report in terms of their number, expertise, interests, hierarchical position, etc.

**Expertise:** The report writer should know to what extent users of the report are conversant with the subject matter of the report and whether they are familiar with the technical aspects of the subject, if any.

**Interests:** He should have an understanding of users interests as regards the facts and findings to be presented in the report, and to what extent the report will be taken seriously. For instance, a report to determine the causes of an underlying problem or to ascertain whether or not the problem exists may be of greater interest to managers directly concerned rather than to others.

**Hierarchical Position** - The users of reports may be either the top management or departmental heads or supervisors. The contents of a report, its style of presentation, and details to be included in it should be decided according to the position or rank of the user in the organisation. For instance, a report on declining sales should be presented differently for the sales manager as compared with the report for consideration of both sales manager and the production manager.

- 3) **Collect the Necessary Data:** Once the purpose of the report is clearly understood and the users are identified, attention should be paid to collecting the data from various sources. Data, as you are aware, generally consists of facts and figures. Primary data may be obtained through interviews, observation, mailed questionnaires, schedules, etc. Secondary data may be available from files, documents, published and unpublished reports. Taking into consideration the purpose of the report, one should decide whether to collect data from primary source or secondary sources or both. (Refer to ECO-7, Elements of Statistics, Block-1 for details on sources and methods of data collection.) It is needless to add that accuracy and reliability of data is an important factor that the report writer should always keep in mind.
- 4) **Analyse and Classify the Data:** Mass of data collected from various sources may not be of much use unless the same are classified and analysed in the light of the purpose already set. There are no specific rules for classification and analysis of data. (Study ECO-7 Elements of Statistics, Block 2, for classification and analysis of data in detail.) The effectiveness of a report obviously depends on the ability to analyse the data properly, interpret it correctly and draw appropriate conclusions.
- 5) **Outline the Report:** After classifying the data, one should prepare an outline of the report. In fact, the organisation of the report determines how the report is received. A long report may have many parts. However, while preparing the outline, one should concentrate on **three major parts: 1) Introduction 2) Body of the Report and 3) Conclusion and Recommendations.** These three parts together make up the bulk of the report. Two main aspects of the report need to be decided upon at this stage.
  - 1) The order in which the introduction, body of the report, and conclusion and recommendations are to be presented.
  - 2) How to organise the body of the report, as it constitutes the larger part of the report.

As far as the first aspect relating to the order of the three parts is concerned, any of the following three options may be adapted:

<b>Option 1</b>	<b>Option 2</b>	<b>Option 3</b>
Introduction	Introduction	Conclusion
Body	Conclusion	Introduction
Conclusion	Body	Body

One may adopt first option when the user is not likely to understand conclusions until he reads the rest of the report. This option is also suitable when the conclusions are disagreeable from the users point of view or the conclusions are contrary to the users view point. The order of presentation as per the first option may prompt the receiver of the report to spend considerable time reading the detailed information before accepting the conclusions.

**Option 2 and 3** may be adopted under any of the following four situations: 1) when the reader needs the conclusions first, 2) receiver has enough background to understand the conclusions without reading other parts of the report, 3) the report may be easier to read as the conclusions may provide a framework for interpreting the information in the body, and 4) the conclusions are agreeable from the point of view of the receiver.

The second aspect relating to the organisation of the body of the report is also equally important. As stated earlier, the body of the report generally forms the largest part of the report. Therefore, it is necessary to organise it such a way that it flows smoothly and has the kind of impact that is desired.

6) **Prepare the Final Report:** Once the outline of the report is ready, one should start writing the report. Proper presentation of the reported matter enhances the effectiveness of the report. One should use a common set of symbols that many other writers use. For presenting the information in the body, one may use tables, graphs, diagrams, etc. The reader can easily understand the substance of the report more quickly with the help of graphic presentation of data (like histogram, smoothed frequency curve, frequency polygon, etc.) and diagrammatic presentation (like pie diagram, bar diagram, cartogram, pictogram, etc.). The report writer should adopt an appropriate style in accordance with the nature and purpose of the report. The following suggestions may be useful to consider while preparing the report,

- i) Consider the suitability of the language to be used. Avoid unfamiliar words as much as possible.
- ii) Avoid offensive language which may be distasteful to the readers.
- iii) Formal business reports demand an impersonal style of presentation. So, better not use the 'you tone' in such cases.
- iv) Adopt a positive approach wherever possible.
- v) Use active voice as much as possible. However, passive voice may be used wherever it is necessary to deemphasise any idea.
- vi) Make sure that each sentence and paragraph contains only one central idea.
- vii) Avoid unnecessary repetitions.
- viii) Check and recheck the script for grammar and typographical errors.

One should remember that the purpose of classification and analysis of data is to facilitate in making useful recommendations. While drawing conclusions, on the basis of data, the writer has all the freedom and discretion. But it is most essential as to ensure that the recommendations are convincing to the readers. If the report writer can substantiate suggestions, the receiver is likely to accept the same without hesitations. The final draft of the report should, accordingly incorporate all the major recommendations.

7) **Present the Report:** Every report, once prepared, must be presented to the appropriate authority for consideration and decision-making.

**Check Your Progress B**

1) List out the important stages involved in report writing.

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2) Why is it necessary to identify the purpose of the report?

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 .....

3) What methods can be followed for presenting a report?

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 .....  
 .....

4) What are the main parts of a report? State the order in which they appear in the report.

.....  
 .....

- .....
- .....
- 5) Which of the following statements are True and which are False?
    - i) The report writer should not accept the views and opinions of others.
    - ii) In using the data and in reaching conclusions, the report writer has all the freedom and discretion.
    - iii) Conclusions section is always presented at the end of the report.
    - iv) It is not necessary to take into account receivers interests while preparing the report.
    - v) A good report always contains less graphs and diagrams.
  - 6) Fill up the blanks choosing the appropriate alternative given in the brackets.
    - i) The data collected by the reporter himself is called \_\_\_\_\_ (primary data/secondary data).
    - ii) If the reporter uses the data collected by someone else, it is called \_\_\_\_\_ (primary data/secondary data).
    - iii) Data obtained through questionnaire is \_\_\_\_\_ (primary data/secondary data)
    - iv) Data obtained from published records is called \_\_\_\_\_ (primary data/secondary data)
    - v) Smoothed frequency curve is a \_\_\_\_\_ presentation. (graphic/diagrammatic)

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## 13.4 STAGES IN REPORT WRITING

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You have studied the detailed procedure of preparing a business report. In the light of the procedure, let us study the steps involved in the preparation. Tyler G. Hicks has suggested a four-step approach to planning and organising reports. The activities involved in each step are outlined below:

### Step 1: Prepare Material

- Collect information, facts, illustrations.
- Check to see that you have all the information needed.
- Decide on the purpose of the report: who will read it? Why does he want it? What does he require? How will he use it?

### Step 2: Plan Report

- Classify material.
- Make an outline.
- Make a list of major and minor subject headings.

### Step 3: Write Report

- State the subject, purpose and plan the introduction of the report.
- Describe the equipment, procedures and results in the body of the report.
- Summarise the conclusions and recommendations. Give emphasis where it is required.
- Condense the report in one or two paragraphs in the abstract.
- Prepare a table of contents, a list of illustrations and tables, appendices and bibliography.

### Step 4: Criticise Report

- Examine the report as a whole, the plan and the proportion of parts.

- Check the agreement of the title, the table of contents, the introduction and the abstract.
- Check the proportion of paragraphs and sentences.
- Examine the details of the textual transitions from topic to topic, part to part, sentence structure and wording.

## 13.5 LONG REPORTS

You have studied various aspects relating to report writing such as general guidelines, procedure, stages, etc. Let us now take up the practical aspects of writing reports. As mentioned before, the format and style of presentation are different for different types of reports. **Business Reports may be classified on the basis of their length as: 1) Long Reports and 2) Short Reports.** The format of a long report is different from that of short report. Let us first consider the structure of long reports, and the structure of Short reports will be discussed in the next section.

A long report generally consists of three parts: 1) preliminary part, 2) the text, and 3) the supplementary part. Each of these parts may include several sub-parts. The three main parts of a report as well as their sub-parts are depicted in Figure 13.1 below.

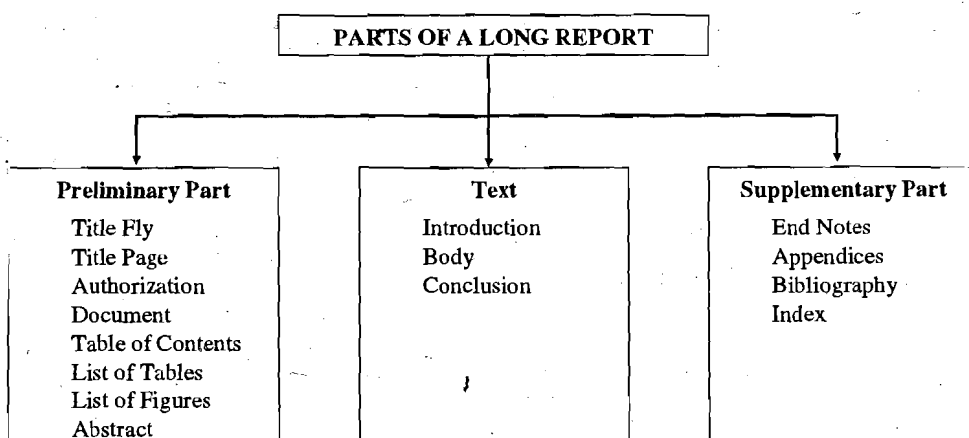


Figure 13.1: Parts of a Long Report.

### 13.5.1 Preliminary Part

In the preliminary part of a long report a variety of items are presented. Normally, the nature of items depends upon the situation, nature and contents of the report. For instance, a formal report includes more items than an informal report. The following are generally included in the preliminary part of a formal report:

- 1) **Title Fly:** The title fly contains only the report title. The title should be brief and indicative of the contents and depth of the report.
- 2) **Title Page:** Title page is compulsory for all business reports. This should include the title of the report, name and designation of the author, date of submission and name and title of the person for whom it is prepared.
- 3) **Authorisation Document:** A copy of the letter issued by the competent person authorising the report to be made should be included in the preliminary part.
- 4) **Table of Contents:** Table of contents is normally called 'contents'. It lists various divisions (Chapters) of the report such as the first and second level headings (chapters and sub chapters) in the text, list of tables, list of figures, appendices, bibliography, etc. It also gives the page numbers for each heading of chapters.
- 5) **List of Tables:** List of tables is presented separately after the table of contents. The list of table includes the table number, table title, and the page number where the table is located. This list is prepared in the same order they appear in the report.

- 6) **List of Figures:** List of figures follows the list of tables in the report. The format of the list of figure is the same as the list of tables. It consists of the serial number, title and the page number of the figures. The figures are listed in the same order of their appearance in the report.
- 7) **Abstract:** This is also called 'synopsis'. Abstract is nothing but a summary of the entire text. This helps the receiver to form an idea of the report before reading it completely. Normally, the abstract is comprised few paragraphs and it seldom exceeds one page.

### 13.5.2 Text

**That part of the report which appears between the preliminary part and the supplementary part is known as the text.** Sometimes it is also referred to as the body of the report. The text constitutes the major part of the report. As discussed in the earlier section, it comprises three major parts: 1) introduction, 2) body, and 3) conclusion. We have already discussed about the order (or sequence) in which these three main parts appear in the report. Let us now briefly discuss the contents of these three parts of the text.

- 1) **Introduction:** Normally, the introduction presents the background of the report, the objectives, methods of data collection, analysis and the organisation of the report. The introduction tells the reader what he will read in the body of the report.
- 2) **Body:** It is the most important part of the report, and includes the whole details of the study including tables, figures, graphs, diagrams, etc.
- 3) **Conclusion:** It is the summary of what the reader had just read. The conclusion highlights the significant points emerging from the report and may also describe the divergent points noted in various sections of the body. Based on the conclusions drawn, recommendations may be made at the end of this section.

### 13.5.3 Supplementary Part

The supplementary part appears at the end of the report, that is, after the text. Depending on the nature of the report, many items are included in the supplementary part but the most common among these are: endnotes, appendices, bibliography and index. Let us study briefly about these parts separately.

- 1) **Endnotes:** Using footnotes is a very common practice. Footnotes appear at the foot of a page. Sometimes, footnotes are avoided and they are presented at the end immediately after the text. **When notes are given on a separate page immediately following the text, they are called endnotes.** These endnotes should be presented in the same serial order as are cited in the report.
- 2) **Appendices or Annexures:** Sometimes details of any matter may be useful to the report, when presented in the text but may detract the attention of the reader when presented in the text. Such material is better presented at the end in the form of appendices or annexures. Indeed any material relevant to the text may be presented in the supplementary part, as **appendix** or **annexure**. Questionnaires, letters, memos and other related material are normally included as appendix with appropriate title and serial number.
- 3) **Bibliography:** This is also known as **references**. Bibliography is a list of references relating to the documents, publications, reports, etc., that might have been consulted in preparing the report. The references prove to be useful to readers who want additional information. Generally, the bibliography is presented in alphabetical order.
- 4) **Index:** This is an alphabetical list of key topics or terms, indicating the page number wherein the topic or term occurs. The index where necessary is also presented in alphabetical order in the supplementary parts.

As stated earlier, all long reports need not necessarily consist of all the parts mentioned above. Sometimes there may be some more parts also. In some reports, for instance, there may be a preface, foreward, acknowledgements, etc.



## 13.6 SHORT REPORTS

You have learnt about the features of long reports in the previous section. While discharging responsibilities as an office secretary, one has to write several short reports also. Normally, the format of a long report is different from the short report. Long report consists of a number of parts and are written with greater detail than short reports. Depending upon the purpose, context and the intended receivers, short reports are prepared in different forms. Broadly, there are three forms used for such reports:

- 1) Memorandum Form
- 2) Minutes Form
- 3) Letter Form

Let us discuss these three forms in detail with some illustrations.

### 13.6.1 Memorandum Form

Memorandum is the most widely used form of written communication within an organisation. The Memorandum form is normally adopted for communication between members of the same organisation. It can be used conveniently for inter-departmental and inter-branch communication, or prepared to be filed as records and references.

The format of memorandum is simple. In a memorandum, the niceties of letter are sacrificed for the sake of conciseness. The format is intended to simplify and speed up communication. Organisations often provide preprinted forms to the users with the basic elements of any memorandum. The format of a memorandum is given below:

**XYZ Manufacturing Company Ltd**  
New Delhi

To : .....

From : .....

Dated : .....

Subject : .....

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Sometimes preprinted memorandum forms consist of an original and two or more colour-coded carbon copies. It may also include space for the receiver to reply. For clear understanding of the format of a memorandum, study Illustrations 1 to 3 carefully.

#### Illustration 1

Mr. Vinay kumar, Administrative Officer in the marketing department had submitted a short report in the form of memorandum to Mr. Ravi Tandon, Marketing Manager about certain defects in the office practices.

**Excel Laboratories Limited  
New Delhi**

**To** : Ravi Tandon, Manager, Marketing Division  
**From** : Vinay Kumar, Administrative Officer, Marketing Division  
**Date** : January 1, 1994  
**Subject** : Report on certain defects in the office practices.

As desired, I have thoroughly examined our office practices and identified certain defects, which need to be removed immediately. The main defects are outlined below along with suggestions for consideration, as follows:

- 1) Our filing system is centralised. The Marketing Division has expanded its operations in recent years considerably. The number of products has increased from 4 to 18. With centralised filing system, it takes a long time to locate and get relevant files. The processing of records has also become very complicated because of centralised filing. I, therefore recommend the introduction of decentralised filing system as soon as possible.
- 2) Regarding office machines, old and obsolete machines introduced at the time of setting up of the office are still being used. They are mostly outdated and obsolete. Electronic typewriters, dictating machines, electronic stencil duplicators, adding machines and computers must be introduced in order to improve the efficiency of office operations.
- 3) The communication system also has some defects. Currently, every file is being scrutinised by four officials. They are taking their own time to process and send the file to other sections. Decision making is thus lacking in promptness. Despatch of letters to outsiders is also taking too much time. We have therefore, to introduce addressing and mailing machines, franking machines, letter-folding machines, inserting machines, envelop sealing machines, etc., to avoid delay in despatch of mail.

As a result of the aforesaid defects, office procedures have become complicated, resulting in inordinate delay in work flow. I would therefore request that appropriate steps be initiated for modernising the office systems and providing necessary machines and equipment to improve efficiency.

**VINAY KUMAR**

**Illustration 2**

The following is another short report in the form of memorandum which is submitted by the purchase officer to the managing director. The report is regarding the standardisation of office furniture and stationery.

**Hyderabad Electrical Company Ltd.  
HYDERABAD**

**To** : Rathi Ram Bhardwaj, Managing Director  
**From** : Madhu Chaterjee, Purchase Officer  
**Date** : January 1, 1994  
**Subject** : Standardisation of office furniture and stationery

Furniture is required in every office. It involves one-time investment in assets for a long period. The use of stationery also involves a fair amount of expenditure of a recurring nature. Standardisation of office furniture and stationery is important. Furniture or stationery items should be identical in terms of quality, size or description. Standards must be laid down for almost every type of furniture and stationery. The process of standardisation involves laying down of the exact size, quality dimensions and their specification in respect of each item of supply.

The criteria for the selection of various items of furniture and stationery should be clearly laid down. Due care should be taken before shifting from one brand of supply to another. If an item is satisfactory, no purpose is served by changing the brand of the item. However, in some cases, a new product may be superior or better in quality. Hence, samples of these

products should be tested from time to time under similar conditions. The service and efficiency claimed for the items should be analysed and if the price is higher, an attempt should be made to determine whether the difference in price is justified. This would give one an idea as to whether a particular brand item should be replaced or continued. Identical furniture should be used and numbered. Proper action may please be taken to introduce standard furniture and stationery items for office use.

**MADHU CHATERJEE**

### **Illustration 3**

In this illustration, the Personal Manager of a company has submitted to the Managing Director a short report in the form of memorandum regarding the agitation of workers demanding higher bonus.

**Hindustan Machine Tools Pvt. Ltd.  
New Delhi**

**To** : Ashok Mittal, Managing Director  
**From** : Arun Gover, Personal Manager  
**Date** : January 1, 1994  
**Subject** : Agitation for higher bonus to workmen

You are aware that workers of our organisation have been agitating from some time demanding higher bonus. We have been declaring and paying bonus in cash to the workers for the last ten years. This year our production has increased by 50% over that of the last year. Sales have also improved because of wide marketing network of facilities and successful marketing. Last year, we paid bonus at the rate of 30 days salary. This year we propose to declare bonus at the rate of 33 days salary. But workers are not agreeing to this proposal. They have started agitation demanding that they should be paid 40 days salary as bonus. They put forth the following points in support of their demand.

- 1) Production and sales have increased.
- 2) Standardised products are produced.
- 3) Profits have increased.
- 4) Other competitive firms are paying more bonus than that is declared by us now.

I hope you will take appropriate action to resolve the problem and prevent the agitation of workmen taking any serious turn.

**ARUN KUMAR**

### **13.6.2 Minutes Form**

Reports of committees and sub-committees are generally submitted in 'minutes form'. Whenever a committee or sub-committee is appointed by an organisation, it is expected to submit a report on its activities and findings on the subject referred to it. When committee meeting is held, proceedings are recorded in the form of minutes and communicated to all the members of that committee as well as other interested persons in the organisation. Depending upon the objective and subject matter, sometimes committees submit long reports. However, proceedings of meetings recorded in the form of minutes are short reports. Organisations follow certain standardised formats for preparing minutes. The standard form includes an introductory para which mentions the name of the committee, place, date and time of the meeting. The next para gives the names of members who attended and members who are absent. Thereafter the proceedings are recorded with details of deliberations at the meeting. At the end it is signed by the chairman of the committee to give authenticity to the minutes.

The following is an illustration of a committee report in minutes form.

**Illustration 4**

Bharat Communications Ltd., is a company producing different types of telephone equipments. There is a five member Standing Committee (Permanent Committee) comprising marketing manager, production manager, finance manager and stores manager under the chairmanship of the Managing Director. The committee is to periodically review the sales of each individual product and suggest remedial measures to achieve the target sales. Minutes of the fifth meeting is presented below:

**MINUTES OF THE FIFTH MEETING OF THE SALES REVIEW COMMITTEE HELD ON 1ST APRIL 1994 AT 2.30 PM IN THE COMMITTEE ROOM 1.**

- 1) Mr. Satish Agarwal  
Managing Director — Chairman
- 2) Mr. Anil Madan  
Marketing Manager — Member
- 3) Mr. Narayan Prasad  
Production Manager — Member
- 4) Mr. Ramesh Sippy  
Stores Manager — Member

Ms. Madhu Srivastav could not attend the meeting due to illness.

The Committee studied the sales trend of Product-3 in domestic as well as international markets. It is found that sales of the product have been declining during the last six months. The following important reasons have been identified for declining sales of the product.

- 1) Due to competition, other firms are selling goods at cheaper prices compared to our product. While there were five firms producing the same product earlier, there are at present more than 10 firms in the field.
- 2) Our advertising expenditure is far less compared to the competitive firms. Further, the advertising strategies used by the company are not effective.
- 3) We have only four marketing zones in the entire country. Because of limited number of zones, the company is not in a position to distribute the products throughout the country and the product is not available at all places. Hence, there is need to increase the number of zones and sales depots for effective distribution throughout the country.
- 4) Regarding the markets, our product is of low quality compared to the competitors' products. Further, there are still some restrictions on export of electronic and electrical goods. Due to these reasons export sales have not shown any progress.

Corrective measures should be taken in the immediate future to improve the sales.

**SATISH AGARWAL**

**13.6.3 Letter Form**

As stated earlier, short reports in the form of memorandum and minutes are intended for internal communication of the organisation. Many short reports which are intended for external communication are presented in letter form. A letter report is similar to a letter in appearance. It includes almost all the features of a letter such as sender's address, date, inside address, salutation, body, signature, etc. Sometimes a subject line is inserted between the greeting and the body of the letter report. Normally, letter report is typed on the company letter head.

Illustrations 5 and 6 are short reports in the form of letters. Illustration 5 is related to a short report where dealers of a firm have communicated their demands to the company. Illustration 6 is also a letter report sent to the editor of a journal giving certain clarifications on an article related to the firm published in that journal earlier.

**SRI AUTOMOBILE COMPANY DEALERS ASSOCIATION  
N-33 SAKET, NEW DELHI 110 030**

To

Date: 31-3-94

The Managing Director  
Sri Automobile Company Ltd.  
M A D R A S - 21

Dear Sir,

A meeting of the dealers of your company was held on 14th March 1994 at the office of the association in New Delhi. We discussed different matters relating to products and sales of the automobiles manufactured by Sri Automobile Co. The following suggestions have emerged for deliberations at the meeting:

- 1) It is necessary to ensure that the time gap between order booking and delivery is minimised and the vehicles reach the dealers immediately after production.
- 2) Dealers' margin should be increased from 12% to 15%.
- 3) Booking of vehicles by customers should be scrutinised by the dealers.
- 4) The company should bear the entire advertising expenditure. The dealers must be given discretion to advertise locally in their respective areas.
- 5) Dealers have agreed to send reports of the company on weekly sales and stock levels.

The management of the company is required to initiate necessary steps on the points stated above and communicate the decisions to the dealers as early as possible.

Thanking you,

Yours faithfully,

Naveen Bhatia  
President

## Illustration 6

**SBI FUNDS MANAGEMENT LIMITED**

Date: XXXX

To

The Editor  
Capital Market  
401, Swastik Chambers  
Chembur  
Bombay-71

Dear Sir,

**Sub:** A rejoinder to your article on Mutual Funds published in the issue dated October 11-24, 1993.

Your cover story on Mutual Funds in the issue dated Oct 11-24, 1993, is a well-researched and lucidly presented article. We, however, find certain oddities in comparison and

questionable presumptions which have unfortunately crept in. To set the record straight and put the study in the right perspective, we request you to publish this rejoinder.

- 1) Our 1993 growth scheme Magnum Multiplier Plus (MMPS) was launched in Feb. 93 and by June, only 33% of the corpus of Rs. 972 cr was deployed in equities. The net asset value taken by you at Rs. 10.18 was accordingly of a portfolio in its preliminary stage of construction and you have curiously compared it with growth schemes launched in 1992, whose portfolios had stabilised long before. Importantly, MMPS 93 is the only scheme you have taken for comparison, omitting other schemes launched in 1993 like Dhanavikas, Grand Master and Master Growth, as the relative NAVs were not available.
- 2) In any equity investment of a fund, the outlook for growth is medium to long-term and, be that as it may, the relative strength of the portfolio can emerge only in course of time. It is, therefore, premature to compare the growth of such a scheme over a narrow time frame of three months with others which have achieved stability in their basic investment structure.
- 3) If at all an evaluation of performance of any new scheme is to be carried out in an absolute time frame during the process of initial investment, the more appropriate bench-mark would have been the average index level of entry and compare the growth in NAV vis-a-vis the growth in the Stock Exchange Index. It will be of interest to know that based on the above parameter, the NAV of the Magnum Multiplier Plus Scheme showed a growth of 9.72% during the June-August period, as against the Sensex growth of 7.4%.

General Manager

**Check Your Progress C**

- 1) List the four steps suggested by Hicks in planning and organising business reports.

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- 2) List the three broad components of long reports.

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- 3) Classify the formats of short reports.

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- 4) Distinguish between table of contents and list of tables.

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5) Match the items in Category A with the items in Category B.

Category A	Category B
a) Memorandum	1) Preliminary part
b) Letter report	2) Meetings
c) Bibliography	3) External communication
d) Minutes	4) Internal communication
e) Abstract	5) References

6) State whether the following statements are True or False.

- i) Authorisation document is found in the preliminary parts of all the long reports.
- ii) Letter reports are normally typed on the letter head of the company.
- iii) Short reports in the form of minutes are mostly intended for external circulation.
- iv) While preparing the report, one should consider the receiver's interest also.

## 13.7 LET US SUM UP

Reports are used as tools of communication in an organisation. While preparing a report, one should keep in mind the following principles. 1) accuracy of information, 2) effective communication, 3) short and clear title, 4) appropriate level of language, 5) routine style, 6) proper paragraphing of the text, 7) concise, 8) inclusion of recombinations, 9) signature and date of submission.

The process of report writing involves seven major steps. They are: 1) determining the purpose of the report, 2) identification of the receiver, 3) collection of data, 4) analysis and classification of data, 5) preparation of outline of report, 6) preparation of final report, and 7) presentation of report. The same process has been explained by Tyler G. Hicks in four steps: 1) preparation of material, 2) planning report, 3) writing report, and 4) criticising report.

Based on the length, reports may be classified into two basic categories viz. 1) long reports and 2) short reports. The format of long reports is different from that of the short reports.

There is no prescribed structure for long reports. The parts of a long report may be broadly grouped under three heads 1) preliminary part, 2) text, and 3) supplementary part.

Preliminary part comprises title fly, title page, authorisation document, table of contents, list of tables, list of figures, abstract, etc. The text consists of introduction, body and conclusion. Under the supplementary part, one may include end notes, appendices, bibliography, index, etc. In a long report, normally, preliminary parts appear in the beginning of the report, text comes in the middle and supplementary parts appear at the end.

The structure of short reports is much simple than that of long reports. Basically there are three formats for short reports. They are: 1) memorandum form, 2) minutes form and 3) letter form. The first two types of formats are used mainly for internal communication of an organisation while the letter format is used to communicate with outsiders. In the case of a memorandum, certain niceties of letter writing are sacrificed for the sake of conciseness and simplicity and to speed up communication. Proceedings of committee meetings are normally recorded in the form of minutes and communicated to the members and other interested parties in the organisation. In appearance, letter reports are similar to letters.

## 13.8 KEY WORDS

**Abstract:** It is also called synopsis. It is the summary of the entire text.

**Appendices:** The material which is relevant to the text of the report presented as a supplementary part.

**Bibliography:** Also called 'references' is a list of the sources the presenter consulted during the preparation of the report.

**Census Method:** Statisticians take the information by conducting the survey of all the units of the universe.

**Index:** An alphabetical list of key topics or words discussed in the report. It is a supplementary part of a long report.

**Presentation of Report:** Submission of report to the appropriate authority.

**Primary Sources:** Sources from which data are collected for the first time.

**Questionnaire:** Document in which questions are provided to facilitate data collection.

**Receiver:** The person for whose consideration the report is being prepared and presented.

**Reporter:** A person who writes the report.

**Secondary Sources:** Sources of data collected by others.

**Subordinate:** A person who is working under the directions of a superior.

**Table of Contents:** A part of long report which is also called 'contents'. It is a list of various divisions of the report.

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### 13.9 ANSWERS TO CHECK YOUR PROGRESS

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A 3 i) True ii) False iii) False iv) True v) True vi) False vii) True

B 5 i) False ii) True iii) False iv) False v) False

6 i) Primary Data ii) Secondary Data iii) Primary Data iv) Secondary Data v) Graphic

C 5 a) 4 b) 3 c) 5 d) 2 e) 1

6 i) False ii) True iii) False iv) True

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### 13.10 TERMINAL QUESTIONS

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- 1) What are the various principles of report writing?
- 2) Explain the procedure of report writing?
- 3) What are the various stages involved in report writing?
- 4) Classify the reports based on the length and explain their features briefly.
- 5) Explain the part of a long report.
- 6) Briefly explain the features of different short reports.
- 7) Write a report on the statutory meeting conducted by the company.
- 8) Write a report about the introduction of computer system in a large organisation.
- 9) Write a report on research and development opportunities of the company.
- 10) Write a report about modernisation of accounting department.

**Note:** These questions will help you to understand the unit better. Try to write answers for them. But do not submit your answers to the university for assessment. These are for your practice only.