

Formal Report Guidelines

A formal report is specifically designed to enable the reader to easily and quickly access, verify and/or explore key data. For that reason, a formal report is organized, written and formatted quite unlike a traditional research essay. Like the research essay, however, a formal report is heavily documented: its claims must be credible, verifiable and measurable.

FRONT PIECES

Title Page

Memo of transmittal

Executive summary (abstract)

Table of contents

List of Illustrations

Definitions/Glossary (optional)

REPORT CORE

Introduction

Conclusions (#'d)

Recommendations (optional)

Body/Discussion (at least 2 levels of headings)

END PIECES

Works Cited (MLA) or

References (APA)

Appendices

Your formal report will have three, clearly recognizable sections set apart by headings: introduction, conclusions/recommendations, and discussion. It will also feature front pieces and back reference pieces explained below. The pages prior to the introduction will be numbered using lower case roman numerals (i, ii, etc.) whereas from the Introduction on, the report will feature Arabic numbers, normally placed at the bottom center or top right corner of the page.

FRONT PIECES

Check with your instructor to determine which components are required for each report. The following are consistently required for formal reports:

Title Page

Provide a precise & descriptive report title followed by the name, title and company of the person(s) to whom the report is directed, the name, title and company of the writer(s), and the date.

Memo (or letter) of Transmittal

Located immediately after the Title Page, this is a covering document for the report, written to the individual(s) authorizing/requesting the report. It normally begins with an opening "transmittal" statement that notes the report's title, intended audience and desired response. Then it provides a concise summary of the report's SMART analysis and primary

conclusions followed by a statement of thanks for any special help received. Any special problems that *directly* impacted the content of the report should be recorded here. Finally, a goodwill closing looks forward to future discussions or opportunities to help. It may also invite feedback.

Executive Summary (sometimes called Synopsis or Abstract)

Briefly state the research problem, desired response, research methods, and the basic conclusions proved by the report. This summary must contain enough information to make clear the situation of the report which follows. You might consider it a very concise summary of both the Introduction and the Conclusions/Recommendations.

Table of Contents

Following the Executive Summary, the Table of Contents provides section titles and page numbers for everything contained in the report including subheadings, appendices and the works cited. It is not numbered: subordination is indicated by indentation. A page number is provided for each entry. The Discussion section of the report is normally broken down into 2 or 3 levels to give the reader a clear picture of the report's content and scope.

List of Illustrations

Each table and figure (anything not a table) must have a number and a title typed immediately above or below it when it is placed in the report. Here, all the figures and tables are listed in the order they occur in the report by number, title and page number on the pages immediately after the *Table of Contents*. This enables a reader to find specific illustrations virtually instantaneously.

INTRODUCTION

In this section, you provide the reader with a background and a road map of what follows. You do not have to include all of the following elements in a good introduction, but you should include every one that will assist your reader. You are not required to use the following subheadings, especially if you will provide only a statement or two under each. In fact, most concise INTRODUCTIONS combine all of the following in a couple of short, precise paragraphs.

Authorization

Identify who requested/ordered report, including pertinent information about position and circumstances surrounding the authorization.

*The report, **CA, CGA or CMA?**, was authorized by David Wiens on September 15, 200x as the final project for ENTR35000, Section Xxx.*

Situation (background)

Give a brief background to the subject that will help reader understand why your subject and/or treatment is significant or alert him/her to anything unusual about the subject. Often stated as a question at the outset of a report, a problem statement clearly identifies the main point the report will establish as fact for the reader. It is almost always immediately followed by the statement of desired response.

Many students entering the accounting program have only a vague idea of what distinguishes the Chartered Accountant, Certified General Accountant and the Certified Management Accountant.

Message

Give a precise but concise statement of the basic/primary message of the report.

... will identify the three main fields of accounting and explain the educational requirements for each.

Audience

Clearly identifies the intended reader of the report along with any qualifying information to help that reader determine whether the report is precisely what he/she needs *before* he/she commits any time to reading it.

First year accounting students undecided about which field to enter will

Response

This is the single most important element in every report and it is always included. It is also called the objective, goal, aim, mission, etc.

In order to help accounting students decide which accounting field to enter, this report will help distinguish between the three fields by identifying what makes each unique, outlining the educational requirements for each, and explaining the career opportunities each provides.

Scope

Here you indicate the boundaries of the report—what you are including and leaving out and why. Be concise but explain *everything* your reader should understand *before* starting the report.

This report concentrates preparation for and prospects in Canadian accounting. It does not cover the full range of opportunities available for qualified accountants.

Procedure & Sources

Explain how/where/why you collected the information your report is based on. Your reader will use this to determine the credibility of what follows: e.g. sources like The National Inquirer will not pack as much weight as highly respected journals. A report featuring a balance of interviews and sources will likely be more credible than one devoted exclusively to one kind of source: emphasize the range and balance. Since your Works Cited page will provide all the publishing detail, this paragraph just summarizes the *types* and *range* of sources employed in the report. It may also indicate anything unusual about those sources: e.g. that it is based on interviews because virtually no literature on the subject.

Definitions / Glossary

Define key terms (which you are fairly certain your reader may not be familiar with) at the outset so that you don't lose your reader.

Organization Plan or Forecast

Here you let your reader know what your main points are and in what order you will be discussing them. In effect, this is the overall road map to the entire report, and it provides the reader with a clear sense of where the report is going before he/she begins reading it.

The report begins with a series of conclusions and recommendations, discusses what distinguishes each branch of accounting, examines the educational requirements for each, and concludes with a summary of career opportunities for each in Canada.

CONCLUSIONS & RECOMMENDATIONS

Appearing *after* the INTRODUCTION and *before* the MAIN BODY, this section is usually written in numbered paragraphs: each numbered paragraph referring to an important finding detailed later in the report, following the order in which your report discusses them. *You can have more than one conclusion per section: just make the opening statement parallel in wording to the discussion heading that contains all the proof and explanation for that conclusion.* Here you evaluate the facts you discussed in the report, summarize the core content of each section, and report on what conclusions you've reached as a result of your study. Often, recommendations are included with the appropriate conclusion since they arise naturally out of them. You do not always have to include recommendations.

Note: *This section is almost always placed at the beginning of the report immediately after the Introduction unless there is a clear reason for giving the reader reasons before presenting him with your conclusions (e.g.: bad news or persuasion tactics).*

DISCUSSION

Remember that this is the section where all the evidence and explanations that back up your conclusions and recommendations are located. Make certain that no reader has reason to suspect or disagree with your conclusions because you failed to fully explain, document and/or illustrate a key concept.

Page Design

Headings. Use descriptive, parallel, concise headings to indicate the logical subdivisions of your report. Organize each major section into its logical parts, using sub-headings to identify each part. This will enable your reader to find key information, quickly and easily. There's no need to begin each section on a new page since the headings clearly indicate the section breaks. Finally, don't leave headings stranded at the bottom of the page with no text underneath them. Move "orphaned" headings to the next page. Your major headings will be INTRODUCTION, CONCLUSIONS, DISCUSSION and WORKS CITED (OR REFERENCES). Under discussion, your action plan outline must have at least two levels of headings.

Lists. Use bulleted and numbered lists wherever the arrangement will help the reader find related information quickly and easily. Use numbers to show priority or sequence; otherwise, use bullets.

Figures/tables. Use tables to compress specific details into columns and rows, and employ figures to show relationships. Take care to integrate (introduce, label & explain) each visual. Reduce the size of your tables, illustrations and graphic aids *so that they can be included on the pages they are discussed*.

White space. Use white space as a design tool to emphasize important information and make it easy to locate. Pay attention to spacing between headings and paragraphs and to the margins of the document.

Facts

Stick to a discussion of pertinent *facts*. Remember that opinions rarely have a place in a formal report. Occasionally, you can insert an opinion which the facts (you have already supplied in the report) *appear to support* but don't prove conclusively. In that case, you explain the connection to the facts and suggest that those facts point to the opinion you are offering. Throughout your report, introduce and explain each fact. Use propositional arguments to establish new facts, and document any material you use from other sources.

Documentation (MLA or APA)

Be certain to footnote (using parenthetical citation) any information you gain from a source using quotation marks if you quote directly. If you restate the information in your own words, simply place the footnote (last name & page #) at the end of the sentence or paragraph. **MLA**—(Martin 231) or **APA**—(Martin, 1993, p. 231) Footnote key information and important claims in order to give your report credibility.

Organize your **Works Cited** (MLA) or **References** (APA) page(s) alphabetically, using the first author's last name. Since the internal formatting of each entry indicates what type of source it is, there is no need to group similar source types.

There is no point providing a WORKS CITED or REFERENCE section if you don't footnote those sources in the body of the report. Put additional sources in an appendix if you wish to alert the reader to their existence.

END PIECES

Works Cited (MLA) or References (APA)

Using correct documentation form, list your references in alphabetical order using the first author's last name as the reference point on the left margin and indenting all the but first line of each entry. Here's a sample MLA entry:

Harris, Richard W. Arboriculture Integrated Management of Landscape Trees, Shrubs and Vines. 2nd ed. Englewood Cliffs, New Jersey: Regents/Prentice Hall, 1992.

Here's the same entry in APA format:

Harris, Richard W. (1992). Arboriculture Integrated Management of Landscape Trees, Shrubs and Vines. 2nd ed. Englewood Cliffs, New Jersey: Regents/Prentice Hall.

The text and handout provide a complete range of entry samples: use them both.

Appendices

Any figures, tables or illustrations too big to insert into the report belong here as well as interesting information which is not essential to the report. Use this as a last resort for visuals you cannot resize to fit into the body of the report. Appendices are lettered (A, B, C, etc.).