Reports
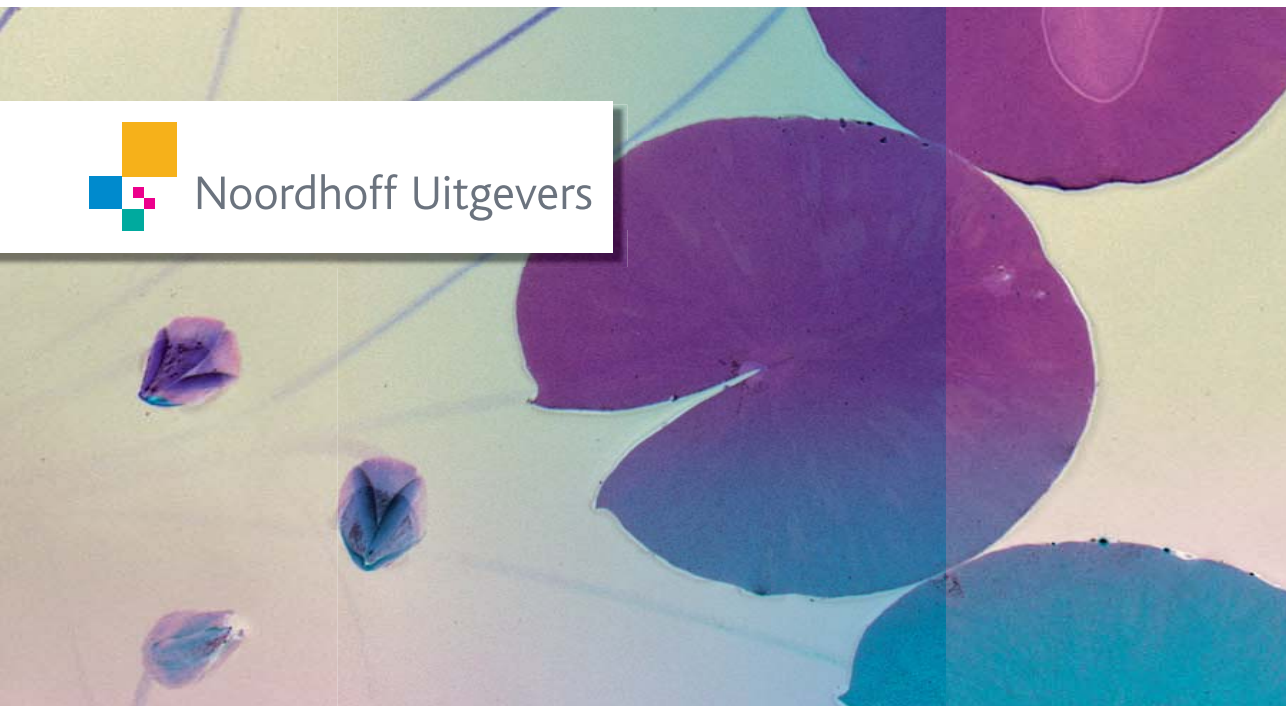
Corné Stuij

Second Edition

Noordhoff Uitgevers

Archipelago

Reports

Corné Stuij

Second edition

Noordhoff Uitgevers Groningen / Houten

General preface

The *Archipelago* series of English textbooks is in the first place intended for students studying business skills in Dutch universities of applied sciences. The skills taught, however, are skills students of other types of higher education (for example, schools of agriculture and schools of technology) should also be competent in. After graduation, all these students will find jobs in companies, businesses and institutions. Wherever they go, they will have to be skilled in writing letters, reports and e-mail messages and they will have to be able to participate in meetings, deliver presentations and communicate effectively. Very many of these graduates will find that English is the medium of communication.

This is why the *Archipelago* series has been developed. For all seven books in the series second editions have been published, and each of them comes with a website containing additional material. Grammar, an important part of the study of any language, is the focus of one of the books. The six other books each deal with one particular form of business communication. Six authors have worked closely together on the series, which consists of the following titles and authors:

- *Grammar*, by Marianne van Vlierden
- *Correspondence*, by Tobi Ringeling
- *Reports*, by Corné Stuij
- *Presentations*, by Arnoud Thüss
- *Dialogues*, by Peter Frambach
- *Reading & Writing*, by Maarten Schrevel
- *Meetings*, also by Maarten Schrevel.

This collaboration has resulted in books that all take a similar approach. Each chapter of each book starts with a case study. This case study may demonstrate a certain practice or provide examples of a particular phenomenon. The rest of the chapter deals with theory, provides examples and has assignment work. All of the chapters offer a lot of vocabulary and expressions relating to the particular skill taught. Each communicative skill is thus approached from various angles. Once students have studied a book completely, they should be highly competent in that particular skill.

The *Archipelago* series can be used in various educational settings. In the lecturer-classroom situation the books can be used as standard textbooks. In project work and problem-based learning, groups of students can work with the books and learn all necessary skills together, supported by their lecturers. In situations where students have to study independently and without the help of lecturers, they will find that the series is suitable for their needs as well. The easy-to-understand English and numerous

assignments (with suggested answers provided on the websites) make the series suitable for any student who is working on his own.

The websites contain a wealth of material. Not only will the users find suggested answers to the assignments there, they will also find more assignments, also with suggested answers. All of the vocabulary listed in the books also appears on the websites, together with Dutch translations. Depending on the particular communicative skill, the various websites contain additional material as well. For example, on the websites dealing with oral skills, there are modules on pronunciation, contracted forms, weak forms and graded speech. All of the websites except *Reading & Writing* and *Meetings* contain a module on communication theory.

The male form of the third person singular is used everywhere in the series, but this should always be read as including the female form.

The authors of the *Archipelago* series would like to thank a number of people for their patience, co-operation and help.

Firstly, as one of the authors, I would like to thank all of the other authors of the *Archipelago* series: we have worked together as a team and in the friendly and co-operative spirit necessary for the job. Although each book is attributed to a single author, some of the other teams members also contributed to them. Tobi Ringeling provided the authors of *Presentations*, *Dialogues* and *Meetings* with a module on contracted forms, weak forms and graded speech, and Arnoud Thüss provided the pronunciation module which appears on the websites that accompany these three books. Arnoud Thüss wrote the short 'Searching on the Internet' course which appears on the websites that accompany *Presentations*, *Reports* and *Reading & Writing.* Peter Frambach kindly allowed his very extensive business vocabulary lists to appear on other websites than just his own. Tobi's, Arnoud's and Peter's help is much appreciated, for it has certainly contributed to making the *Archipelago* series better and more complete. I myself contributed the module on communication theory which appears on all websites except my own (the material appears in my books rather than on my websites). Thanks are also due to Arnoud's colleague, Wander Lowie, for his valuable comments on the drafts of the pronunciation course.

Finally, we would like to give our heart-felt thanks to our partners and families for their constant support.
We would invite all users of the books to send any comments to us should they feel like doing so.

Maarten Schrevel

Preface

When Noordhoff Uitgevers asked me to contribute a revised version of a book on report writing to their *Archipelago* series, a series of books aimed specifically at the needs of business students at the tertiary level, I felt that having been a teacher of English in the Economics Department of the Saxion University of Applied Sciences in Enschede for more than twenty years had been sufficient preparation for this. This period, one in which there were many policy changes and changes in the way that educational systems were viewed, also provided me with clear insights into what today's students require.

Many books on the subjects of reports and report writing have been written. The challenge in producing this book has been to try and add something new and original, and to try and present existing theories in such a way as to cater for the tastes of modern students used to working independently rather than in more traditional class settings. The originality of the book lies in the fact that report writing is presented as a skill that cannot be viewed in isolation from competence in writing in general.

Reports will hopefully indeed prove useful to the many students at universities and *hogescholen* required to write reports during the course of their studies.

Together with the other books in the *Archipelago* series, it should lay a solid foundation as far as proficiency in the English language is concerned for those who wish to build up a career in today's challenging and inevitably international world of business.

September 2010
Corné Stuij

Contents book

How to work with this book

This book, part of the *Archipelago* series, describes current report writing conventions as well as pointing out the pitfalls to avoid and providing tips for improving your skills. It contains five chapters, each of which deals with a specific aspect of reports.

The first two chapters discuss the linguistic and stylistic features of English and especially the written English of formal reports. Points of grammar and vocabulary items, the basic building stones of any language, have been expressly included. In Chapter 2, some relevant differences between American and British English are highlighted.

The other three chapters deal more explicitly with the production of reports. In Chapter 3, the various elements typically found in reports – from cover to appendices – are described and discussed; Chapter 4 deals with various types of reports (including research reports and annual reports), and in the final chapter a number of technical aspects (for instance, matters of layout and visual aids) are discussed.

The book can be used as an independent study aid. Each chapter contains a case study which consists of an extract from an actual, authentic report.

They introduce and illustrate the chapter's main topic. Each chapter ends with a list of business vocabulary. Translations of the words given can be found on the corresponding website. All of the chapters contain a number of practical assignments relating to the points under discussion. These too can be worked on independently. In the appendices are tests that will enable you to check whether you have grasped the points discussed in the various chapters and a final assignment that gives you the chance to demonstrate that with the help of the book, you can write and put together a complete, actual report. Examples taken from sections of reports are shown throughout the book. These are meant to illustrate and highlight the points made and usually form the basis of assignments. Keys to many of the assignments are to be found on the website, enabling you to work through the book on your own.

Reports can also be used as instruction material in classroom or in student-tutor situations. It is recommended that you discuss the answers to some of the assignments with a teacher, tutor, or fellow students. The website also contains a module on communication in general on searching the internet, a short module on the planning of a report, examples of complete reports and summaries of the material presented in the book. This makes it possible to use the book as a set of guidelines when you are writing a report. The website furthermore provides additional illustrative and background material. It can be used both as the basis and as a model for writing a report. Once all the gaps in the model have been filled in, you will end up with a complete report.

You will find additional material on the corresponding website.

Chapter 1
The language of formal reports

In this chapter the following questions will be answered:

- Which two elements are involved in report writing?
- Why is the passive voice generally useful in writing reports?
- How is a passive voice formed?
- What is specific and characteristic about the vocabulary used in professional reports?
- In what sense are a company's reports powerful PR tools?
- What are adverbs?
- When are adjectives used?
- What are two ways in which ideas or sentences in a text can be connected and tied together?
- When are the relatives *which*, *who* and *that* used?
- Can one use jargon in formal reports?
- What are the four Cs of report writing?
- Why is it vital to have a clear structure in any report?

Case Study

1

Functionality and Performance

The development of new product functionalities and heightened performance is driven by the quest for lighter, stronger and more eco-friendly materials, the desire for miniaturization and the trend toward electronification. The search is on for products that show how less is more in communication, mobility and convenience. DSM is creating a new generation of eco-efficient, high-performance products, from resins to medical devices.

Green technologies and recycling

Performance constraints, scarcity issues and pollution are important reasons why the world needs new solutions in the field of materials. Front-running companies see this as an opportunity to develop green technologies and Cradle-to-Cradle recycling solutions.

Replacing materials

New materials are needed to support new functionalities such as providing more broadband capacity, increased safety or lighter weight with the same performance. In automotive, plastics and resins are increasingly used to replace metal, reducing weight, fuel consumption and emissions. In light of the climate debate on emission reduction, governments are tightening emission legislation and are increasingly stimulating the purchase and use of low-emission and/or electric cars. The new materials enable car manufacturers to meet new customer and legal requirements, for example with regard to flame retardance and coloring.

The limited availability and the environmental impact of fossil-based raw materials create a need for new and sustainable raw materials. EcoPaXX™, DSM's new high-performance biobased polymer, is now in its market introduction phase.

Emerging Economies

The global trends that DSM has identified and which form the basis of the *Vision 2010* strategy are also very visible in China and other emerging economies. Economic growth in China started to recover as early as the second quarter of 2009 after a brief period of lower growth at the end of 2008 and the beginning of 2009. Economic growth in India in 2009 was also impressive. The current economic downturn has made it even more clear how important the emerging markets are for future economic growth. That is precisely why we have built up positions in emerging markets like China and India.

In China, climate change and the adverse effects of dependency on fossil fuels are high on the agenda of policymakers. The change in lifestyle of the middle classes and the younger generation will increase demand for food and bioingredients. The expected substantial rise in the number of Chinese citizens older than 65 years, especially in the next two decades, will drive demand for pharmaceutical products and biomedical materials. With increasing prosperity, demand for new, better, high-performing materials that contribute to new functionalities in for example connectivity continues to rise. Against this background, DSM is very well positioned in China. Approximately 32% of our total sales in 2009 were generated in the emerging economies.

ASSIGNMENT 1.1
1 Write a brief summary of this text.
2 What do you think the function of a text such as this is likely to be within the framework of an annual report?
3 In one paragraph, give your views on a point made in the text (e.g., on green technologies and Cradle-to-cradle recycling solutions or on the role of emerging economies).

1.1 Impersonality and objectivity: points of grammar

The text in the case study is just a short extract from a specific type of report (the text is part of the 2009 so-called triple P annual report of Royal DSM N.V.).

Despite its shortness, we can use it to draw some general conclusions about the nature of impersonal reports.

One striking feature in the text is the use of the passive voice. Compare the following:

Impersonal reports
The passive voice

We need new materials to support new functionalities …

New materials are needed to support new functionalities …

By not mentioning *who* needs the new materials, the sentence takes on a certain detachment, objectivity and authority, which in turn makes the content seem more credible. A change of tone can be effected just by the choice of active or passive voice.

ASSIGNMENT 1.2
Example:
Active = Our salespeople have sold more articles than ever before.
Passive = More articles than ever before have been sold (*or* have been sold by our salespeople, if you want to include the agent).

Turn the following sentences in the active voice into sentences in the passive voice, thereby moving the emphasis from the subject to the object.

1 The quest for lighter, stronger and more eco-friendly materials drives the development of new product functionalities and heightened performance.
2 The automotive industry increasingly uses plastics and resins to replace metal.
3 Activities in the emerging economies generated 32% of our total sales in 2009.

ASSIGNMENT 1.3
Now turn the following sentences in the passive voice into sentences in the active voice.

1 A new generation of eco-efficient, high-performance products is being created by DSM.
2 Emission legislation is tightened by governments.

3 Car manufacturers are enabled to meet new customer and legal require-
ments by the new materials.
4 Demand for food and bioingredients will be increased by the change in
lifestyle of the middle classes and the younger generation.

ASSIGNMENT 1.4

Now find at least four more constructions in the passive voice in the
following extract from DSM's annual report and turn these into sentences
in an active voice. In some cases you may need to fill in a subject
yourself.

Suppliers are requested to sign the DSM Supplier Code of Conduct, which is aligned with
the DSM Values. The code prescribes our Triple P minimum requirements. Based on risk
potential and size, selected suppliers are requested to complete a self-assessment
questionnaire. Some of the selected suppliers are audited to verify the status of their
sustainability profile or to develop joint improvement programs where appropriate. At
year-end 2009, 91% of our external spend was covered by the DSM Supplier Code of
Conduct, exceeding the 2009 target of 85% and meeting our target of achieving >90%
coverage by 2010. The other targets of the program, being 40 supplier self-assessment
questionnaires and 20 supplier sustainability audits, were also more than achieved:
51 questionnaires were received and 22 audits were conducted in 2009.

1.2 Impersonality and objectivity: vocabulary

Objective and businesslike
The objective and businesslike character of a report is reflected in its
choice of words, which in turn reflect the professionalism of the company.
In this respect, the language of a written report may differ considerably
from the language used in an informal meeting (or even one convened for
more formal purposes), or from that used in a presentation.

PR tool
A report (especially one for a commercial enterprise) is a powerful PR tool.
It is one way for companies to present themselves to the outside world.
Their reports will therefore have a tendency to portray things in as favoura-
ble a light as possible. To do this well, you will need to have a varied

Vocabulary
vocabulary.

ASSIGNMENT 1.5

Have a closer look at the following sentences:
- Philips is active in more than 60 different businesses with different risk
profiles. These businesses are geared to the business environment in
which they operate and the competitive advantage they aim to achieve.
- Mismatches between the currencies in which sales are made and the
currencies in which expenses are incurred expose the Company's
income to any structural devaluations or revaluations.
- The company continues to build partnerships to share the high financial
risks.
- A common risk area that has priority attention is human resources.

1 Look up the meaning of any words in these sentences that are unfamil-
iar to you and make sure you fully understand the meaning of the
sentences.

2 Imagine you are a manager talking to some of your employees.
   Rephrase the above sentences in simpler terms.

Now look at the following text, taken from the 2008 annual report of Royal
Grolsch NV.

Combating alcohol abuse

The enjoyment of alcoholic drinks is a centuries-old part of our culture. Responsible
consumption of beer can make life more enjoyable, through relaxation, taste experience,
social well-being and health. Clearly, the production, distribution and sale of alcoholic
drinks are accepted by society. This is the source of Grolsch's legitimacy as a brewer.
Grolsch emphasises the importance of responsible alcohol consumption and stresses the
great importance of combating alcohol misuse and abuse, which can create a hazard to
society and people's health. Of all the other forms of alcohol abuse, Grolsch is most
concerned about the increasing level of under-age alcohol consumption. Therefore, the
company takes part in initiatives aimed at combating alcohol misuse and abuse such as
the 'No alcohol under 16' campaign and out of conviction conforms to the Alcohol
Advertising Standards Code, which advocates self-regulation. Grolsch sees self-regulation
and good information as the most effective weapons against alcohol misuse and abuse,
particularly when supported by the trade, the government and all market stakeholders. On
the other hand, Grolsch sees no benefits in limiting advertising beyond the current
advertising standards code as such limitations would have no impact on under-age
drinkers. The rise in under-age alcohol consumption is down to the enormous amount of
social and financial freedom and independence that young people enjoy from society,
parents included. An analysis of advertising spending on alcoholic drinks over the last few
decades (strong increase) compared with alcohol consumption (slight decrease) shows that
more advertising does not lead to more consumption. The role of advertising is to bring
across the brand image to consumers and generate brand preference.

Excise duties

According to Tax Plan 2008, excise duties on beer will be increased to 30 % effective
1 January 2009. The government has presented this measure as a way to combat alcohol
misuse and abuse among young people. The Dutch breweries, associated in the Central
Brewery Office (CBK), have indicated that this generic measure will not work. The price
increase will largely hit consumers.

ASSIGNMENT 1.6

1 Look up synonyms and / or definitions for the following words as used in
   the text:
   a legitimacy
   b hazard
   c conviction
   d conforms to
   e advocates
   f excise duties
   g generic

2 Find sentences with verbs in the active voice. Turn at least three of
   these into sentences in the passive voice.

1

3 In the extract the company addresses a topical social issue with great relevance to and possibly great impact on its own operations, and success. Therefore, hitting the right tone is essential. How would you describe the tone? What is the aim of this passage? Is this achieved? Look carefully at the text and find some examples to illustrate your answer.

1.3 **Logic and coherence**

Grammatically correct

Adjectives
Adverbs

We may use the 'Grolsch' extract to make some general comments about the characteristics and linguistic features of formal written reports. As stated earlier, since a company's reports present a profile of the company to the outside world, it is important that they be grammatically correct. Reports represent a company to the outside world. One point of grammar that may cause difficulty for Dutch speakers in particular is the use of adjectives versus the use of adverbs.

Look at the following examples from the text:
a Responsible consumption of beer can make life more enjoyable …
b Grolsch is most concerned about the increasing level of under-age alcohol consumption …
c Grolsch sees self-regulation and good information as the most effective weapons against alcohol misuse …
d … particularly when supported by the trade, the government and all market stakeholders
e The rise in under-age alcohol consumption is down to the enormous amount of social and financial freedom and independence that young people enjoy …
f The Dutch breweries have indicated that this generic measure will not work.
g The price increase will largely hit consumers.

Make sure you understand the difference in meaning and use between adverbs and adjectives and if necessary, consult a grammar book to refresh your memory of the grammatical rules.

ASSIGNMENT 1.7
1 In the examples a) to g) above, indicate which words are used as adjectives and which are adverbs.
2 Make sure you know the meaning of the following adjectives and then use them in complete and correct English sentences:
   a considerable
   b inadequate
   c aggregated
   d salient
   e marginal
   f pragmatic
   g contingent
3 Now give the adverbial form of these adjectives and use these in sentences too.

Transitions or logical connectors are another important textual element. These are words or phrases that tie ideas together and thereby heighten the clarity and coherence of a written text. They make the implicit relationship between sentences or paragraphs explicit, or serve to remove any ambiguities about the relationship.

Logical connectors

ASSIGNMENT 1.8

1 Responsible consumption of beer can make life more enjoyable. The production, distribution and sale of alcoholic drinks are accepted by society.
2 Grolsch is most concerned about the increasing level of under-age alcohol consumption. The company takes part in initiatives aimed at combating alcohol misuse.
3 The company conforms to the Alcohol Advertising Standards Code. The Alcohol Advertising Standards Code advocates self-regulation.
4 Grolsch sees self-regulation and good information as the most effective weapons against alcohol misuse. Grolsch sees no benefits in limiting advertising beyond the current advertising standards code.

These statements are based on sentences from the text. Find them and identify the logical connectors used to link them.

Here are some more examples of logical connectors and the relationships they clarify.

Addition:	in addition, furthermore, besides, also, moreover
Result:	consequently, therefore, as a result, thus
Contrast:	on the contrary, however, on the one hand, on the other hand, instead, nevertheless, but, yet, whereas
Summary:	in brief, in short, to sum up, in conclusion
Illustration:	for example, for instance, for one thing, in this case, if so, particularly, in particular
Enumeration:	firstly, secondly, finally, for one thing, for another
Comparison:	in comparison, likewise, similarly
Repetition:	in other words, in a word, that is, as mentioned before/above

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ASSIGNMENT 1.9
Write a paragraph of about 75 words on a study-related subject of your choice. Use the following logical connectors: *therefore, in fact, although, in particular.*

One way of linking related sentences is by means of relative pronouns. The relative pronouns in English are *who*, *whom*, *whose*, *which* and *that.*

Relative pronouns

ASSIGNMENT 1.10
Use relative pronouns to join the following pairs of sentences.

1 The former members of the Supervisory Board objected to some of the decisions made concerning bonuses. The former members were not consulted about the new remuneration scheme.
2 We are developing innovative products. Our new products combine some of the key elements of current advanced technologies.

3   The export manager is planning a tour of Southeast Asia. The export manager's tasks are to be revised.
4   Ms Margaret Forrester was appointed general manager yesterday. I first met Ms Forrester two days ago.
5   The emerging economies may be seen as threats or opportunities by the traditional power blocks. Some of the emerging economies are China, India and Brazil.

1.4 Grammar and vocabulary a second time around

To highlight the points made in this chapter, we will look at some further examples taken from two quite dissimilar reports. The first one consists of a few sentences taken from a report done as a project by a group of Dutch business students, and illustrates the difficulty of formulating ideas correctly in another language. Be warned that the following sentences will contain errors!

- A liquidity sheet and cost-calculation may be found in the appendixes.
- In August 2009 the Egyptian Pound depreciated with 10%.
- As a result consumer prices in that year have risen with 25%.
- The company could better begin with trying to sell their goods in other markets.
- Their sales figures are disappointing for several years now.
- The informations and figures have been gathered in 2008.

The second extract is taken from a European Union's *Report on the implementation of the Directive on Takeover Bids.* Read it carefully.

… some of the key issues in the context of takeover bids are the ways in which companies can apply takeover defences. These defences may prevent change of control over companies or make a takeover more difficult or costly. As a consequence, they entrench management and / or certain incumbent shareholders and render companies immune to unfriendly raiders.
There are two categories of defensive mechanisms. 'Post-bid defences' are put in place once the company has become subject to a takeover bid. Such defences include share buybacks aimed at reducing the number of shares the bidder could acquire or the issue of share capital – so as to increase the cost of the bid. 'Pre-bid defences' may constitute barriers to the acquisition of shares in the company (e.g. share transfer restrictions contained in the company's articles) or to the exercise of control in the general meeting (e.g. voting restrictions, shares with multiple voting rights).
Both categories of company-related takeover defences had to be restricted in order to facilitate takeovers and 'prevent patterns of corporate restructuring within the Community from being distorted by arbitrary differences in governance and management cultures'.
The board neutrality rule relates to post-bid defences. It provides that during the bid period the board of the target company must obtain prior authorisation from the general meeting of shareholders before taking any action which may result in the frustration of the bid. This rule may facilitate takeover activity by limiting the board's power to raise obstacles to hostile takeovers to the detriment of shareholders' interests. It safeguards shareholders against opportunistic behaviour of the incumbent management and ensures that it is indeed the owners who decide on the future of the company.

The breakthrough rule neutralises pre-bid defences during a takeover. This rule is considered to be a radical tool to facilitate takeovers as it makes certain restrictions (e.g. share transfer or voting restrictions) inoperable during the takeover period and allows a successful bidder to easily remove the incumbent board of the target company and modify its articles of association. Based on the principle of proportionality between capital and control, this rule overrides multiple voting rights at the general meeting authorising post-bid defensive measures as well as at the first general meeting following a successful takeover bid.

The sentences from the students' report demonstrate the pitfalls of grammar and spelling. The extract from the EU report demonstrates something else: the choice of vocabulary, or the use of jargon, and the style can make reports hard to read or even virtually inaccessible to anyone who is not thoroughly conversant with the subject. Such jargon should only be used if the report is aimed at a particular, expert target group of readers only.

Jargon

ASSIGNMENT 1.11
1 Identify all errors in the sentences from the students' report and give the correct version.
2 Look up the meaning of and find synonyms for the following words from the EU text:
  a entrench
  b incumbent
  c constitute
  d arbitrary
  e to the detriment of
  f inoperable
3 Summarise the main points of the EU text in a few sentences.
4 Write a paragraph of some 200 to 250 words on one of the following statements:
  a) The European Union is less successful and effective than it could be
  b) The employees of a company should have at least as big a say in takeover questions as shareholders

1.5 The four Cs

Like the four Ps that characterise the business of marketing (Product, Place, Price and Promotion), report writing can be characterised by means of the four Cs: Correctness, Consistency, Conciseness and Clarity. Correctness in report writing refers both to form and to content. As mentioned previously, grammatically correct English is important. If you find it hard to formulate your ideas or your grammar is simply incorrect, your text will also lack conviction and credibility. It is therefore a good idea to have it checked by someone else, preferably by someone with experience in correcting texts. Critical readers will be unforgiving of spelling errors and grammatical mistakes.
It is also important that you use reliable sources: never state something in your report without being able to back it up. If you make use of sources you should always mention them. Report writing is neither creative writing nor

Four Cs
Correctness

fiction. The Oxford Advanced Learner's Dictionary defines report writing as 'giving a written account of something heard, seen, done, studied, etc.; to describe something'.

The very purpose of writing a report is to provide an accurate account for your readers, and if you can do so by referring to good, reliable sources, then that is a major point in your favour. If you do so by describing the results of research you conducted or the organisation you work for, then it is vital to give insight into the way the research was carried out and to present your case in such a manner that the information given can be verified. It is helpful if you can corroborate and substantiate any point or statement made by using figures or other evidence.

Consistency

Consistency is another essential when planning and writing a report. Inconsistencies in form or content can easily creep in if your report is not carefully planned and thoroughly checked. Read the section *Planning a report* on the website. For instance, make sure you are consistent in your spelling. Choose either British English or American English as your standard. The most relevant differences between these are given in Chapter 2. Also be consistent in the way you address your audience: are you addressing it in the *you* form or the impersonal form? Finally, be consistent in your use of the active and passive voices.

Layout, the use of capital letters in titles and headings and punctuation are other areas in which you should make sure you are consistent. As for content, make sure there are no contradictions in what you write. See to it that your report is coherent and transparent and has its own inner logic. A vital part of the planning stage is to think through the logic of the order in which you choose to present the points you wish to make. A necessary step to make once you have written your report is to reread it carefully, or possibly have it read by someone able and willing to offer critical comments and eliminate any inconsistencies.

Conciseness

Conciseness is the third 'C'. Report writers deal with the presentation of facts and findings, and reports are usually aimed at readers who appreciate transparency, accessibility and to-the-point presentations of the relevant information. Reports are usually not read for entertainment purposes: report readers are usually people for whom time is money. If you can make a point in two sentences, do not use ten. If it is more effective and easier to present information diagrammatically or graphically rather than textually, do so. If you manage to fit in all the relevant data in a report of twelve pages, do not try and fill more. Remember that those for whom you are producing your report will prefer to have all they need to know presented to them in as few pages as possible.

Clarity

Clarity is another quality good reports possess. Being clear does not just mean formulating sentences and texts that are readable and understandable, it means that your text is unambiguous. Do not go to the other extreme, however, and oversimplify what you are discussing. Make sure you choose words and terms that are geared to your target audience, and do not under or overestimate your readers.

Target audience

Structure

You should also pay careful attention to the structure of your report. Provide a clear insight into this structure and explain this to your readers. You must make it as easy as possible for them to trace those bits and pieces from your report that they are interested in.

Not everyone is going to read your report from cover to cover. Some readers may just want to look at the conclusions and recommendations; others will only be interested in the (executive) summary. Some will be mainly

interested in passages that are about a specific subject and others may be solely interested in the figures you supply (for example, financial figures) in tables and graph form.

It is your job to provide clear references so that all of your readers can find the information they are looking for. Make sure you have a table of contents, indexes and possibly a list of illustrations. You can achieve optimal clarity partly by planning the structure of your report carefully beforehand and by thoroughly checking the finished product afterwards.

1

Summary

▶ • When writing a formal report it is vital to be able to formulate everything in grammatically correct constructions.

• For instance, make sure you fully understand the use of the passive voice.

• Other points of grammar specifically relevant in the writing of reports are the proper use of adverbs and adjectives and of relative pronouns.

• Using relative pronouns is one way of logically connecting elements such as sentences and paragraphs.

• Make sure you use appropriate vocabulary: words that reflect the professional and serious character of the report.

• The main point of this chapter has been to show that report writing requires a high-level command of the English language (in terms of grammar as well as vocabulary).

• When working on a report, always bear in mind 'the four Cs': correctness, consistency, conciseness and clarity.

1

Useful phrases

This report is about / deals with …
The report sets out to describe / to highlight …
The following questions will be addressed and answered in the report …
The report covers an analysis and evaluation of the different approaches and methods …
A comprehensive comparative study has resulted in new insights which will be reported on …
We hereby present the 2010 financial statements and the annual report of the Executive Board …
The consolidated financial statements are prepared on a basis consistent with generally accepted accounting principles in the Netherlands …
This report is intended to give an impression of my period of practical training …
From this report it will become clear that one of the cornerstones of our corporate policy is concern for …

Business vocabulary

to soar	Prices soared.
cost-effective	Producing goods in large quantities is cost-effective.
to maximise	They managed to maximise profits.
bank charges	On average, bank charges were raised by 3% last year.
bank account / account / to deposit	Every month she deposits 100 Euros in her savings account.
banker's card / cash dispenser, ATM (= Automatic Teller Machine)	You cannot withdraw money from a cash dispenser without your banker's card.
payment options	Nowadays there are many payment options.
mortgage / to redeem	We need to redeem our mortgage within twenty years.
to overdraw	Banks usually allow account holders to overdraw to a certain extent.
currency	You can buy foreign currency at a bank.
resources	To run a business one needs financial as well as human resources.

Some additional useful vocabulary
branch, parent company, subsidiary, interest, rate of exchange, line of business, loan, wages, salary, remuneration, overdraft, current account, balance sheet, balance of payments, deficit, sector