

The direct organisation of ideas in good-news/routine letters follows human psychology. A pleasant or interesting idea will always attract the receiver's attention. Hence, it can be the opening news given in the very first sentence to be followed by details and the final message.

This basic plan and sequence of ideas can be used in many business-writing situations. The situations may be —

1. Routine claim letters and their "yes" replies
2. Routine requests and "yes" replies
3. Routine requests for credit information and "yes" replies
4. Routine order letters and "yes" replies

**Routine claim letters** A claim is a demand or request for something which one has a right to have. For example, a refund, payment for damages, replacement, exchange, and so on. A claim letter is, thus, a request for adjustment.

All such requests can be divided into two kinds — **routine claims** and **persuasive claims**.

When a writer thinks that because of guarantees or other specified terms and conditions, the request for adjustment will be automatically granted without delay or without persuasion, he writes the letter in the *routine* form. When the writer believes that a direct statement of the desired action will get a positive response without arguments, he can use the following sequence/pattern of ideas —

1. Request action in the opening sentence
2. Give reasons supporting the request/action
3. End with an appreciation for taking the action requested

#### An Example

Please send me another copy of <i>How to Communicate under Pressure</i> to replace the one returned herewith.	Directly states claim
This is the latest edition, but this copy has four pages, from 60 to 64 wrongly sequenced which is confusing and annoying.	Gives reasons
The enclosed receipt was packed with the book when it was sent to me. I shall appreciate an early replacement.	Ends with a confident repetition of action desired.

## Reply

The writer of the claim letter obviously thought that a routine request for exchange would be granted. He, therefore, stated his claim in the very first sentence without any complaints. Similarly, the replier to a routine claim letter knows that the recipient will be glad to know that his request has been granted; he, therefore states it in the first sentence with expression of willingness. The details and closing sentence follow the opening easily.

### An Example

Dear .....,

Date .....

A copy of *How to Communicate under Pressure* is on its way to you. You will not be charged for its mailing.

You should receive it within a few days. Our catalogue for latest arrivals in Communication Strategies/Studies is also enclosed.

Sincerely,

In the "yes" reply to the routine claim letter given above, the letter grants the request but the writer does not use the word grant. And there is no reference to the letter being answered as a claim. Though these words are often employed for referring to such letters. "Your request is granted" or "We are granting your request" may also convey to the receiver "we see ourselves as superiors and in a position of power". "We are adjusting your claim" can also suggest "we are responding to your dissatisfaction".

Therefore, words such as grant and claim are not used in the letter. (The following is the example of a typical routine business letter)

Always try to view the complaint positively. Do not be angered by customers, clients, or by defective products. Business letters in all situations should be written with politeness, and respect for each other. Negative expressions should be avoided, though it is easy to react sharply, when people complain about something you have done, said or sold. Both the writer and the replier should not use expressions of "accusation", such as "because of your careless packing, several pieces of the crockery set sent to me are found broken" or "I have been cheated by you because the colour of the shirt, which was guaranteed to be fast, has completely faded".

Business letters in all situations should be written with politeness, and respect for each other.

508, Sec 9

Faridabad

June 18, 2001

Agfa Company

531, Linking Road

Bandra, Mumbai – 400 052

Dear Sir,

I am returning a pair of Rayban sunglasses, which you sent me, on my order of June 6, 2001.

You will notice there is a scratch on the right lens. As the lens is guaranteed against imperfections, I am returning it to you.

Will you please send me a new pair of sunglasses as early as you can? The enclosed receipt was packed with the sunglasses when it was mailed to me.

I shall appreciate an early exchange as I am going out on a trip to Rajasthan at the end of the month.

Yours truly,

Instead of using such harsh language, one can just state the facts and the action desired.

For example, it is more businesslike to say: "I have received the crockery set from your company. I find that one cup and two bowls are broken in transit. I would appreciate an early replacement of the broken pieces".

Or, "I am returning the Monte Carlo shirt bought by me from your shop a week ago. Its colour has faded on washing by machine. The colour guaranteed was not to be exposed to the sun. I request you to exchange it with a new shirt of the same colour."

Similarly the "Yes" reply letter directly grants the request, reassures the buyer of the shirt that he made a wise choice when he chose Monte Carlo, and goes on to explain how to gain maximum results. The reply avoids negative language by speaking about the shirt being washed by machine, instead of being hand-washed. Through positive language, the customer is made to see his

Dear Mr ...,

Date.....

One long-lasting, pink Monte Carlo shirt is sent to you. It is against the one you returned to us.

Compared to other shirts, Monte Carlo shirts do not normally fade in colour and remain wrinkle free. But for best results, they must be hand-washed and without using any strong bleach.

Our Seasons' Special Discount Sale Catalogue is being mailed to you separately.

Truly,

#### Sample routine requests

#### PEARLS REPAIR SERVICE

155, Kashmere Gate

New Delhi

"If they make it, we repair it."

April 30, 2003

Mr Abhishekh Chaturvedi

Order Department

MML Electronics Suppliers, Inc.

135 C, Kolkata

Dear Mr Chaturvedi,

Re: OUR ORDER NO. 497; YOUR SHIPMENT NO. 246032

In our order of April 10, 2001, we included a request for an electron tube X518E. The shipment we received today does not include the tube we ordered but does include proton. Upon checking your catalogue, I discovered that you intend this tube to be a replacement for tube X518E, which you have discontinued from your product line.

The supervisor of our repair shop, however, says that he cannot use the replacement tube sent by you. Because of this, we are returning this one item from the shipment.

Please credit our account for Rs. 2,000 for the tube we did not order and have returned.

Sincerely yours,

Ajay Saxena

Officer Manager

## Sample routine order letter

Maria Interiors, Inc  
 12, Andheri West  
 Mumbai – 400 012

July 1, 2001

Silvania Office Products  
 B-27, Lajpat Nagar  
 New Delhi

Attention: Order Department

Dear Sir,

Please send me the following office supplies as listed and priced in your summer catalogue 91:

- 8 pkgs D33E-886 Colour-code files with heavyweight manila folders — letter size.
- 4 boxes D33E-276 Square-bottom boxfiles — 2 in capacity.
- 24 D33E-3325 Large capacity 3-ring binders — letter size.

Please charge these to the Maria Interiors, Inc., account. I would appreciate a quick delivery of these items. Please ship by the fastest freight available.

Sincerely,

Akshay Sharma  
 Office Manager

mistake. The letter also suggests ways to prevent future trouble and finally expresses hope for a continuing relationship by informing the buyer of discount sales. The “Yes” letter is carefully written to guarantee customer confidence in the product and full satisfaction in the transaction. It seeks to ensure customer delight through positive and direct approval. The letter on page 104 is written according to this direct positive approach.

### **G**uidelines for a “Yes” Reply

Since it is a positive message, you should pattern the information as follows:

**Routine "Yes" reply to an order**

Sylvania Office Products

B-27, Lajpat Nagar

New Delhi

July 12, 2001

Mr Akshay Sharma

Office Manager

Maria Interiors, Inc.

12, Andheri West

Mumbai - 400012

Dear Mr Sharma,

The following items were shipped to you today by Worldwide Express, rush service—

8 pkgs. D33E            Colour-code files with heavy manila folders—letter size.

24            D33E-3325    Large capacity 3-ring binders—letter size.

Enclosed is the invoice for Rs. 4,000, including sales tax. Your order for four boxes square-bottom box files - 2 in capacity (D33E - 276) should reach you within 14 days, also by Worldwide Express. Because of the great popularity of these durable, high-capacity hole punchers, they are currently out of stock. A shipment from the supplier is due shortly, and when it arrives, we will fulfill your order immediately.

Thank you for your order, and please let me know if I can be of service in the future. For your convenience, I am enclosing a preview copy of the new catalogue, No. 107, that will be mailed to our customers in early December.

Sincerely,

Rajesh Bhatia

Manager Sales

RB:rb

Encl.: Catalogue No.107

: Invoice

**Routine "Yes" reply to a request**

## NEW INDIA TILE COMPANY

444, New Main Street

Charki Dadri - 120072

April 12, 2002

Ms Sonia Suri

General Manager

Escorts Medical Hospital

Neelam-Bata Road

Faridabad, Haryana

Dear Ms Suri,

We will be more than happy to replace the Durafinish tiles in front of the elevators and in the lobby area of Escorts Hospital that you requested for in your letter of March 28, 2001.

When we installed the tile-model 520 in December 2000, we guaranteed the no-fade finish. The tile you selected is imported from Italy and is one of our best selling products. Recently, the manufacturer added a special sealing compound to the tile, making it more durable.

Our sales representative, Mr Deepak Rai, will call on you in the next few days to inspect the tile and make arrangements for replacement, at no additional cost. I appreciate your calling this situation to our attention because we are always eager to know how our products are performing. We guarantee our customers' full satisfaction.

Sincerely yours,

Mokshit Sharma

Product Installation Manager

MS:tk

cc.: Mr Deepak Rai

## Example of "No" reply to a request

NEW INDIA TILE COMPANY

444, New Main Street

Charki Dadri – 120072

April 13, 2002

Ms Sonia Suri

General Manager

Escorts Medical Hospital

Neelam-Bata Road

Faridabad, Haryana

Dear Ms Suri,

You are certainly correct that we guarantee our tile for 20 years after installation. We always stand behind our products when they are used according to the recommendations of the manufacturers and design consultant.

When I received your letter, I immediately studied sales contract and checked the reports of the design consultant. Our records show that the consultant did explain on March 6, 2000, that Paloma Tile – model 672 – was not recommended for heavy traffic. Although another tile was suggested, you preferred to order the Paloma Tile, and you signed a waiver of guarantee. For your information, I'm enclosing a copy of that page of the contract. Because our recommendation was to use another tile, our usual 20-year guarantee is not in force in this situation.

For your needs, we do recommend the Watermark Tile, which is specially sealed to with-stand heavy traffic. The Watermark Tile is available in a design that would complement the Paloma Tile already in place. Our design consultant, Mr Ramesh, would be happy to visit Escorts Medical Hospital and recommend a floor pattern that could incorporate a new Watermark Tile, without sacrificing the Paloma Tile that does not show wear. Enclosed is a brochure showing the Watermark designs. Mr Ramesh will call you for an appointment this week, and because you are our customer, we will be happy to schedule prompt service for you.

Sincerely,

Mokshit Sharma

Production Installation Manager

MS/dc

Encs.: Watermark brochure

Contract page

cc.: Mr Ramesh



1. Beginning tells the reason for writing the letter and states the main idea.
2. The middle paragraphs mention the details of the good news, reaffirms the guarantee if any, describes the product offered and explains why the replacement would satisfy the receiver.
3. The end draws the reader's attention to the conditions if any, attached to the positive response.

The letter closes on a positive note of thanks for the original order, and hopes for continuing good relations with the buyer.

### **Guidelines for Writing "No" to a Request**

**Indirect organisation** A negative response letter in a business situation, such as a request for replacement or credit or adjustment or return of product, is bound to create unpleasant feelings of disappointment in the reader. Our purpose is to write about the "no" information while producing the minimum disappointment. To achieve this objective, we should pattern the information as given below —

1. Begin the letter with a paragraph that brings out the general situation (conditions) as a context in which the reader's request was considered. Indicate in a neutral or friendly tone the reasons that would lead to a negative information or refusal.

Some of the possible methods—

- Assure the receiver (of the negative message) that his/her matter is considered with great understanding and care.
- Make the reader believe that it is the circumstances or situation, and not the merit of his/her request that is responsible for the "no" response. (For example — This session, there are more than ten thousand admission requests from your country.)
- Agree with the reader in some way ("You are right that the guarantee period is one year...")
- Give a sincere compliment (Your CAT score is quite high...)
- Show (without raising false hope for "yes" answer) that the possibility of the fulfilment of the request could have been there.) (The plan for your opening a Business School of international level sounds excellent...)
- Mention good news of interest to the reader (The

*A negative response letter in a business situation, such as a request for replacement or credit or adjustment or return of product, is bound to create unpleasant feelings of disappointment in the reader.*

Government has passed the Bill for opening new credit banks for farmers...)

2. Give facts, reasons and factors for refusal (the manufacturer's instructions have not been strictly followed...)
3. In the same paragraph, mention the refusal.

It is important not to highlight the refusal.

Therefore, no separate paragraph should be given to this negative point. Just state the refusal at the end of the paragraph that mentions the facts for refusal.

4. The end seeks to maintain good business relations with the reader by suggesting to her/him an alternative course of action or a better deal in future.

The aim of indirect organisation of a "No" response letter is to assure the reader that the bad news/or the unfavourable decision is arrived at after a careful and thorough consideration of the total situation and facts that cannot be altered by the writer (the decision maker). The basic purpose of the indirect pattern (organisation) is to ensure that the reader is left convinced that the refusal is not based on arbitrary, subjective or personal reasons.

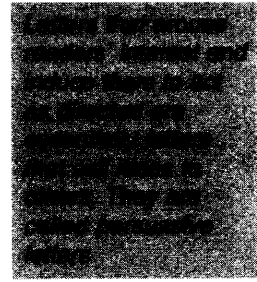
Consider the above example of the letter of refusal written by New India Tile Company to the replacement request. The situation is the same, but the factors involved in the decision making are different. Hence, the response is "no". The letter seeks to convey the negative message through indirect organisation.

In business, at times we have to say "no". On such occasions our problem is to write a "no" letter as inoffensively as possible, while stating facts and reasons as convincingly as possible. A refusal is a refusal. It is bound to disappoint the reader. However, our effort as a writer of a negative letter is to reduce the negative effect as much as possible. We do not have to convey an unfavourable decision in an unfavourable way if we want to retain the customer's (our reader's) goodwill.

## **WRITING A 'PERSUASIVE' LETTER**

Persuasion is used when we suspect that the reader will not be ordinarily interested in the message and the action to be taken. Most probably, the letter will be ignored. In such a situation, the writer

uses the device of startling the reader by informing him about something unexpected or unknown. The reader is, in this way, at the very opening made to see why he/she should accept the proposal. The letter shows how the reader will be greatly benefited by taking the suggested action. Such letters that arouse readers' interest and induce them to act as directed are essentially letters that sell ideas to others. They are called persuasive letters. Writing them effectively requires skillful patterning of information. The persuasive pattern, also known as persuasive organisation, involves the following sequence of ideas —



1. The opening sentence (paragraph) in the persuasive organisation of business letters (sales) catches the reader's attention by saying one of these things —
  - A startling statement of fact — Every second, 6 children die of malnutrition in our country.
  - A remedial measure to a problem — At last, you can build your own house.
  - An alarming question — Would you like to die without providing for safety of your children and wife?
  - A special product or scheme or plan feature — Within the next 14 days you should expect to receive important authorized mail from our Sweepstakes Director.
2. The middle section of the persuasive letters gives details of the product, scheme or whatever is being promoted. This section mainly describes the benefits to the reader. It explains why the reader should accept the proposal.
3. After arousing the reader's interest in the proposal, request action, such as a "yes" response to the proposed request.
4. The last paragraph acts as a reminder to the reader of the special benefits he/she should gain by accepting to act as urged, and requests action within the given deadlines.

Such persuasive sales letters are also known as form letters. They differ from other business letters in the following ways—

1. May not be dated — These letters can be used by the company for many months. Therefore, the date of the form letter (sales letter) may not be necessary and relevant.
2. No personal salutation — The sales letter is not addressed to a

specific individual receiver. His/her name is superimposed as a mailing device

Dear Friend,

Dear Reader,

Dear Valued Customer,

The opening creates a pleasant tone by saying that the reader is known for his/her interest in the kind of proposal made.

3. There is usually a post script message that reminds you of the action to be taken within the specified deadline, or to highlight the benefit or any other important thing. A post script like "Note" at the end is a device of highlighting a thing.
4. Most persuasive sales letters include some important information regarding further material to be received by the reader. For example, the insertion of IMPORTANT in a box in the sales letter given here talks of 2 Sweepstakes Entry Cards to be received later on.

The sample letter reproduced here is an actual letter written by READERS' DIGEST SWEEPSTAKES COMMITTEE. It is a good example of a persuasive sales letter. The organisation, language, and sales strategies followed by the writer seek to persuade and urge the reader to participate in the Sweepstakes.

The letter from Reader's Digest opens by arousing the reader's curiosity "expect to receive important authorised mail".

The middle paragraph gives details of the reader's undoubted chance to win Rs.1,000,000,00 in Gold First Prize. This paragraph uses strategy to hold the reader's attention and interest to read on by saying "You already stand ahead of many .....".

The paragraph gives details of how the reader is going to benefit from this message.

In a friendly tone, the writer calls this letter "PRE-DISCLOSURE". It motivates the receiver to act further by disclosing the secret: "You already stand ahead of many....." This is why the reader is urged to act as advised.

The letter is persuasively patterned. The end paragraph gives deadlines and once again urges the receiver to act immediately for gaining the fabulous 2 million rupees Sweepstakes.

*Most persuasive sales letters include some important information regarding further material to be received by the reader.*

Dear Valued Customer,

Within the next 14 days you should expect to receive important authorised mail from our Sweepstakes Director. These documents outline in detail your current Sweepstakes eligibility status.

You should know that as of June 2003, there is no doubt that you are in an enviable position to have a chance to win our Rs.1,000,000.00 in Gold First Prize. You already stand ahead of many who have not been invited to participate in the Readers' Digest 2 million Rupees Sweepstakes.

THE SWEEPSTAKES DOCUMENTS DUE TO ARRIVE AT YOUR ADDRESS HAVE STRICTLY CONTROLLED DEADLINES. THIS IS WHY YOU ARE ENTITLED TO RECEIVE THIS PRE-DISCLOSURE – TO PROVIDE YOU WITH SUFFICIENT NOTICE TO REPLY ON TIME.

BE ADVISED THAT

THE POST OFFICE HAS

ASSURED EXPEDIENT DELIVERY

OF THE DUE PACKAGE TO YOU.

Please watch out for a yellow envelope from Reader's Digest Books & Home Entertainment marked with the same package code as above. It contains your 2 Sweepstakes Entry Cards. Then, reply in strict conformance with the instructions provided therein.

This is the only step required of you to secure your eligibility to enter the 2 million Rupees Sweepstakes for your chance to win well over Rs. 1,000,000.00 in Gold. Please do not discount the vital importance of this pre-disclosure. Be sure to reply as instructed.

The focus of the letter is "BE ADVISED". The advice is put in red and placed at the centre of the letter. An eye-catching colour and position.

The letter bears no date. It has no personal salutation. The expression "Dear Valued Customer" is to establish a friendly tone at the very outset. It effectively acts upon the reader to act within the deadlines given.

The letter does not include the usual "Subscription" part, "Yours sincerely" and so on. Instead it ends on a sincere note of advice. "Be sure to reply as instructed".

There is also another style of formatting a persuasive form letter.

To make it look more like an informal communication, the letter leaves out the salutation part completely. It also drops the formal ending 'subscription'. Instead, it closes with "Best Wishes" from the writer signing the message.

Mr PD CHATURVEDI

508, SECTOR-9

FARIDABAD 121006

31 July 2001

You have been a valued member of the Essar Cellphone family. As you may be aware, Essar Cellphone is now a part of Hutchison Telecom, one of the largest cellular operators in India and second largest in the world. We have taken the leadership in launching new and exciting tariff plans in Delhi, thereby making cellular telephony more affordable.

As per the Honourable TRAI ruling dated January 25, 2001, an amount of Rs. 595.36 is refundable against your contract No. 00122813001 and mobile number 9811031974.

This refund is on account of reduction in license fees. This amount will be refundable to you vide an account payee cheque on the address mentioned above.

If you have any queries regarding the same, please feel free to contact us on our toll free hotline number 9811398113, and we would be glad to address the same.

Keep Smiling!

Siddartha Chatterjee

General Manager

Customer Services

## **WRITING MEMOS**

Persuasive letters tend to partly share the form and intimacy of a memo that is frequently written to persons within the office/organisation to communicate routine matters. Memo is a form used by a person known to the receiver personally. Therefore, it is less formal in tone and without formal elements such as 'salutation', 'subscription', greetings, or even signatures at the end. It directly states the subject after mentioning the following—

From \_\_\_\_\_ Subject \_\_\_\_\_

To \_\_\_\_\_ Date \_\_\_\_\_

Or it can also be

To \_\_\_\_\_ Date \_\_\_\_\_

From \_\_\_\_\_

Subject \_\_\_\_\_

No Dear Sir, and so on

No Yours Sincerely, and so on

### **H**ow to Write a Memo

A memo begins straight with the subject. It is short and written in a friendly tone. All business messages and information solicit a friendly, cooperative and positive response from the employees, clients, senior or junior colleagues. For this purpose, the memo writer (Manager) should write in a friendly and cooperative tone. A harsh or unfriendly tone will dishearten the reader of the memo and lower her/his morale to work for the organisation.

For example, consider the following brief memorandum from a Works Manager to his supervisors.

“Every Saturday morning all Supervisors in my plant must meet and report on the clean-up of their individual shop floors. All reports must be submitted by afternoon.”

In this memo the tone is of distrust and order. The Works Manager uses “all” and “must” twice. It shows he does not trust anyone of his supervisors as a responsible supervisor. Again, the use of “must” indicates that he doubts the sense of duty of his supervisors. The Manager can order his supervisors without doubting their sense of duty. Further, the memo is vaguely worded. The reader will not know from which Saturday the meeting has to begin, and when it is to be held, morning is a long period of time, not a point of time. Where do they meet? In fact, no reference of place is made. Again, ‘afternoon’ is a vague deadline.

The Manager should indicate the specific time. Say for example, by 3.30 p.m. Further, the phrase clean-up does not completely convey all that is to be considered while inspecting the work of shop-floor cleaning. Such vagueness should be avoided by observing the following principles of writing memos —

- Give necessary and sufficient information.

*A harsh or unfriendly tone will dishearten the reader of the memo and lower her/his morale to work for the organisation.*

*A memorandum acts as a permanent reference to whatever is communicated.*

- Do not assume that everyone knows everything related to the issue discussed in the memo.
- Explain the causes of problems or reasons for changes being suggested.
- Be clear. Be concrete and specific.
- Be pleasant rather than order. Use you – ‘Attitude’.
- Ask for feedback or suggestions.

Show how the supervisors, for example, will benefit from the proposed change. Explain the need to hold a Saturday Supervisors’ Meeting to discuss and report the clean-up of the shop floors. Ask for feedback. For example, it is necessary to know Supervisors’ ideas on the monitoring and reporting of the clean-up. If they are invited to give their views, they will have a participative sense of involvement in the decision making and execution process.

### **U**ses of a Memorandum

To provide information	I attended the meeting of the Executive Committee. The main points discussed were _____.
To issue an instruction	The staff members are requested to attend the orientation session to be held in conference Room at 11 a.m. today.
To convey a policy decision	The Executive Committee has decided to pay one day’s salary for working on a Saturday.
To offer suggestions	I think in-house training should be a regular feature for all cadres.
To record/report an agreement	During the meeting held on August 5, it was decided that we buy 3 LCD Projectors.

As a written record of business decisions, policies, institutions, and so on, a memorandum acts as a permanent reference to whatever is communicated. Therefore, it should be written with great care and skill.

The two versions of the following memos show the difference in their effectiveness —

The revised memo is specific and friendly in tone. Gives details



of things to be included or done. Also it explains why the change is needed and how it would help the engineers.

May 12, 2003

To: Lab Personnel

From: Sushil Kumar

Subject: Final Report Requirements

Beginning Monday, December 19, *all* our final test reports must indicate —

1. Test results
2. Dimensions in metric terms
3. Photos in proper order — also identify each one on its reverse
4. The distribution list
5. Write the report immediately after the test
6. Be sure all terms are spelled correctly
7. Complete formulas

May 12, 2003

To: Laboratory D-66 Personnel

From: Sushil Kumar, Supervisor

Subject: Final Test Report Requirements

I've received some requests for changes in our test reports from the chemical engineers who use them. Therefore, beginning Monday, December 19, all final test reports must include the following:

1. Full test results at each stage of the testing process
2. Dimensions stated in metric terms
3. Photos in proper order and each identified on its reverse
4. The distribution list
5. Correctly spelled terms
6. Full formula

Please write your reports immediately after completing the test while the data are fresh in your mind. I'm sure with these minor adjustments in report style, we can give the engineers what they need.

### **E**ssentials of Good Business Letters/Memos

Business people do not have time to read long letters and messages. They want to know facts, results, and many details. Therefore, our letter or message should give only what is essential — essential words and essential facts in the shortest space. The key is — keep to the point and be simple.

Simplicity, clarity, and conciseness are interrelated concepts. "Simple", according to Oxford Dictionary means (1) understood or done easily and without difficulty (2) not complicated or elaborate; (3) plain not compound or complex; (4) absolute, unqualified, straightforward

Most of us want our written communication to have all the four essential qualities of simplicity. In fact, clarity and conciseness result from simplicity.

*Simplicity in writing, essentially, means plainness*

Simplicity in writing, essentially, means plainness. Say exactly what is meant. Do not bring in irrelevant details or information. If we wish to be understood easily, we should try to write in plain words. Be straightforward. Choose just one word instead of many that most exactly fits the need. Avoid unnecessary adjectives. Avoid the use of adverbs. Qualifiers/adjectives/adverbs/and other unnecessary words just creep into our writing without our realising their presence. Most of us, perhaps, wrongly believe that to be clear, we should be elaborate, repetitive, explicitly using several words of the same meaning. This creates clutter in writing. Things should be presented in a compact form. The watchword for writing simply, clearly and concisely is to tighten your expression. Be concise. Be compact. Hence, while writing your business letters, memos or reports, you should choose one from among the three nearly identical adjectives, and only those elements (words and thoughts) that convey your message exactly. Just choose "one". This basic principle of choosing "one" in business writing is usually discussed as the principle of "unity", the unity of thought and expression. Let us understand this basic principle of "one" or "simplicity".

**One main subject in one letter** Practical wisdom tells us if we have to write about two main subjects to the same company, department or office at the same time, we should write two letters conveying each subject separately. Why?

Two separate subjects, placed together, may adversely affect their importance. The two subjects may belong to two different

sections/departments. After taking action on one of the subjects, the department then just files the letter and the other subject receives no attention.

The other department may not even come to know about the matter.

Only when two subjects are related and are to be considered for action by the same person, you may write about them in the same letter. In all other situations, write separate letters.

One thought in one sentence. Each sentence should be so formed that it contains a single complete thought. Complicated (complex and compound) sentences are confusing in a business letter. For example, compare these two sentences:

**Complicated** The benefits that he derived from his early training were soon lost and he began to do things as he was accustomed to doing them.

**Simple** The benefits of his early training were soon lost. He started doing things in his usual way.

**One idea in one paragraph** Open each paragraph with a topic sentence that states the central idea of the paragraph in a summarised form. Other sentences that follow should support, illustrate and develop the paragraph by giving additional information related to the subject of the topic sentence.

**Clarity** The clarity of a business letter is two-fold —

1. *Clarity of message* Ideas should be logically sequenced in a coherent way.

2. *Clarity of form* Presentation of matter, format, paragraph divisions, total layout, margins, and spacing between the lines, should be done neatly. The letter should appear well organised and properly laid out.

**Conciseness** Be “short”, write short letters, choose short words, form short paragraphs and construct short sentences. Give only the relevant information in the fewest possible words.

**Use standard English** Avoid jargons, technical terms, and slang while you write a business letter.

**Use natural language** Eliminate hackneyed and old fashioned expressions from your writing.

Open each paragraph with a topic sentence that states the central idea of the paragraph in a summarised form.

**You-attitude** Write your letter from the point of view of your reader (your customer and client).

**Sincerity and tone** Both of these elements reflect your personality as an individual. You should be able to impress upon your reader that you really mean to do what you are saying. Your tone should have the mark of your real personality.

**Sincerity** Let your business correspondence be less formal than what it used to be earlier. Today, good writers believe that a business letter should be characterised by the following personal qualities —

- Confidence
- Directness
- Enthusiasm
- Humanity

**Confidence** Before writing a letter, we should have complete information on the subject and should be certain about the facts we are going to discuss. If we are definite about what we are saying, our letters will not be evasive and vaguely worded with indirect expressions and passive verbs. Passive verbs are weak. They convey withdrawal in the writer's subconscious mind. Active verbs are strong. Expressions such as "it is recommended that" (I recommend), "it was considered that" (I considered), "it was felt that" (I feel), "it is an indication of" (it indicates), "conducted a survey of" (surveyed) show hesitation and should be replaced with their active forms which show directness and confidence.

**Directness** Be direct. Directness in letters results from confidence. Our letters should not only say what we want to say, but say it in a straightforward and courteous manner. We should be direct but not abrupt.

**Enthusiasm** Be enthusiastic in your tone of sincerity. You should make the reader of your letter feel that you are really interested in him/her and his/her problems personally. This cannot be done by just saying, "Believe me I am really interested in solving your problem." Instead, choose words that show that you are involved in his/her project or problem or whatever it is.

**Humanity** Business letters are generally written in a stiff, cold, formal, and mechanical manner. They often lack the tone of personal warmth and touch of a living voice speaking to another living being.

*Passive verbs are weak. They convey withdrawal in the writer's subconscious mind. Active verbs are strong.*

Use the personal pronouns "we", "I", "you", "he", "she", "they". These give a personal touch to our letters.

**Right tone** For achieving the right tone, the letter and other forms of business correspondence, should be written in a simple, formal and friendly way.

Remember that criticising or apologising should be done carefully, as also complimenting. Use words that directly blame or praise something or someone in specific terms without overdoing it.

**Emphasis** In business correspondence, specially a letter or memo, ideas must be placed in their order of importance. The most important thing is the main idea which must be stated at the beginning of the letter or memo. "First thing first" is the guiding principle of all effective communication. Even in the case of a sentence or paragraph, the rule is to place the main idea first. Position reflects importance. Emphasis can be indicated also by repetition, use of punctuations, and the mechanical device of using bold letters or by underlining.

**Readability** Write your letters in short and simple sentences. Use simple, familiar and short words. Avoid abstract words. Choose verbs which express forceful action.

**Know your reader** Remember that you are writing for a specific reader. And it is at his/her level that the letter or correspondence should be written.

More than all these things, know your reader's expectations, fears, beliefs and feelings involved in the matter of your correspondence. Visualise his/her reaction to your message and then write the letter or memo.

**Planning** Writing a letter or memo essentially is a one-way communication exercise. The information written on the page is all that conveys your message. The reader does not have other non-verbal means to interpret your message. Usually, he is not in a position to get back to you to clarify the meaning, if required immediately. For example, you write a letter to the Hill View Resort to make arrangements for a business meeting and lunch just three days before its date. You will have to give complete information about all those things, which the Manager of Hill View would broadly need to know before making arrangements for the meeting and lunch. The complete information includes the number of

*Write your letters in short and simple sentences. Use simple, familiar and short words. Avoid abstract words. Choose verbs which express forceful action.*

persons, time, duration, size of the conference hall desired, collar mikes, seating plan, the duration of the meeting, lunch hour, kind of lunch — number of vegetarians and non-vegetarians, beverages, and snacks required and so on.

Hence, to write a complete and short letter, plan before writing it. First, make a draft if you have to make more than one point.

Remember you should always consider —

Reader

Purpose

Situation (context)

These three elements will determine your choice of the letter's/ memo's or report's content, organisation, and format.

### **R**ewriting/Revising

Writing is a mode of thinking. Rewriting, or revising, what we have written or dictated is a mode of improved thinking.

Revising the first draft is not just for removing language errors. It is an attempt to see if we have been able to say what we meant to say and the way we meant it. Revision is, therefore, a process of clarifying our ideas, meaning, and purpose of writing. It involves eliminating clutter that hides the correct meaning by focusing our ideas.

Very few of us are capable of expressing ourselves accurately. It is not a problem related to our command of the language. It is a fact related to the process of accurate thinking.

Writing is an act of transcribing our ideas (into words). The transcription will be accurate only when the thinking is accurate. Each redraft/rewriting/revision sharpens our thinking and thereby helps tighten expression as a simple and close transcription of what we have in mind.

*Revision is, therefore, a process of clarifying our ideas, meaning and purpose of writing. It involves eliminating clutter that hides the correct meaning by focusing our ideas.*

The writers of business letters and memos and other forms of business communications are advised to follow the three steps of successful writing if they want to communicate clearly and accurately.

Planning

Writing

Rewriting (revisions)

## **R**evising Changes Thinking and Message

How does rewriting change the thinking and message of a manager from verbiage to intent, eliminating wordiness, correcting the tone, revising the policy itself is excellently explained and illustrated by Prof. Marvin H Swift in an article, "Clear Writing". Professor Swift takes the case of an imaginary General Manager of X Corporation, Sam Edwards, highly concerned about the excessive use of office copiers by all company employees for personal matters — income tax forms, church programmes, children's term papers, and so on. Sam thinks that this piracy costs the company a good deal of money and employee time. To prevent the misuse of company copier, Sam dictates the following memo to his secretary —

To: All employees

From: Samuel Edwards, General Manager

Subject: Abuse of copiers

It has recently been brought to my attention that many of the people who are employed by this company have taken advantage of their positions by availing themselves of the copiers. More specifically, these machines are being used for purposes other than company business.

Obviously, such practice is contrary to company policy and must cease and desist immediately. I wish, therefore, to inform all concerned — those who have abused policy or will be abusing it that their behaviour cannot and will not be tolerated.

Accordingly, anyone in the future who is unable to control himself will have his employment terminated.

If there are any questions about company policy, please feel free to contact this office.

Samuel Edwards

(Source — Sam Edwards Swift 1973 — Clear Writing)

Before signing the memo, Sam reads it a few times. He wonders if he will be able to change the behaviour of the employees by writing them this kind of memo. He revises the memo three times, until it finally is in the form that follows —

This time the memo is certainly good. The writing is simplified, the wordiness is removed, the tone of the memo is made courteous

and the revised policy is clearly stated. In short, the purpose is exactly and effectively communicated to change the practice of using copiers for personal matters by paying for it.

To : All employees

From : Samuel Edwards, General Manager

Subject: Use of copiers

We are revamping our policy on the use of copiers for personal matters. In the past we have not encouraged personnel to use them for personal purposes because of the costs involved. But we also recognize, perhaps belatedly, that we can solve the problem if each of us pays for what he takes.

We are, therefore, putting these copiers on a pay-as-you-go-basis. The details are simple enough.

Samuel Edwards

(op. cit.)

If you very carefully compare the first and final versions of Sam's memo, you will discover a basic change in the way of Sam's thinking on the use of copiers. Sam had first considered it abuse of copiers (see subject). Now he treats it as use of copiers. This psychological shift in Sam's perspective on the use of copiers for personal matters has improved the tone of his memo, his attitude towards other employees of his company who now become part of 'we'. His tone now is free from harshness and threat of termination.

Work out the changes in Sam's mind as he moves from a poor first draft to a final revision which is effective for simplicity, brevity, courtesy, and the 'you-attitude'.

You would notice the following steps in Sam's process of revising and reaching the final draft, which is true of all successful revised drafts —

- Focusing on intent
- Eliminating wordiness
- Correcting the tone
- Revising the policy itself

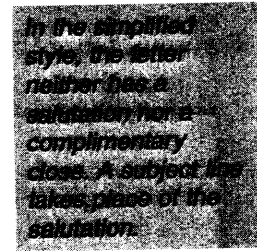
For realising how rewriting sharpens thinking and changes both content and form, you should trace each one of the above changes



in the two texts of Sam's memo given above. This exercise will improve effectiveness of your written business communication.

### **F**orm and Layout of Business Letter

The appearance of business letter should be impressive. The stationery used should be of quality that speaks for the status of the company, organisation, and the individual writing the letter. The layout should be neat, with proper margins on all sides. The letter is placed according to the size of content. Usually, care is taken to leave sufficient margin (at least half an inch) on the left side to allow proper space for punching the letter. The typing should be attractive. Proper space (double space) and, never single space, between lines helps easy reading.



### **S**tyle

Usually, an organisation selects one of the following styles of letter placement and follows it for all letters:

1. Full-block style
2. Semi-block style
3. Simplified style

The full-block style is normally used for typing a message, as it is convenient for the typist to set left hand margin for all paragraphs and other parts of the letter. It also looks simple. Every line begins at the left margin and thus makes each paragraph look like a distinct block of message. Its convention of free punctuation marks further simplifies its typing. Earlier, the inside address, salutation, and closing used a comma or full stop; but now the trend is to leave it to the choice of the writer. The full-block style is, therefore, easy and simple has one disadvantage. It looks heavy on left side.

Notice that in semi-block style, the beginning of paragraphs is not left aligned; only the lines are left margined. The date is placed at the centre. Further, the closing, signature, name, and title are placed and aligned at the centre of the page.

**Simplified style** In the simplified style, the letter neither has a salutation nor a complimentary close. A subject line takes place of the salutation. All lines begin from the left margin in alignment.

**Business letter format in full-block style**

	_____
	_____
	_____
Date	September 12, 2003
Inside address	Mr Henry James, Marketing Manager Bioleather Products Corp. Sector 14 Gurgaon
Subject line	Subject : Bioleather Products Promotion
Salutation	Dear Mr James
Message	{ _____ _____ _____ _____ _____ _____ _____
Closing signature	Yours sincerely,
Name, title	K Mahajan, (Vice President of Marketing)
Initials of writer	Km/sk
in bold letter	
Of typist in	
small letter	
Other notation	CC: Name, Designation Encl :



### Business letter format in simplified style

Letterhead	
Date	
Inside address	
Subject line : Your order for washing machines	
Message	_____
	_____
	_____
	_____
	_____
	_____
	_____
Signature	
Name, Designation	
Wt	
Enclosures	

Note that the simplified form does not include salutation or complimentary close.

**Attention line** The attention line should be placed between the inside address and the salutation

Date :
The Silver Oak Builders
124, Mehrauli Road
New Delhi
Attention: Mr S Ramashakaran
Gentlemen

The attention line is now not usually found in business letters. It is used in letters addressed to the company as a whole, to draw the attention of a particular person to the matter discussed in the letter. But as the letter is addressed to the company, the salutation is in plural.

**Subject line** Place the subject line between the salutation and the inside address or the first line of the letter.

Dear Ms Ray,

Subject : Order No. 4567

**Date line** Spell out the month, place, and the date about a double space beneath the letter head. Type it at the left margin in the full-block or simplified style letter. Place it at the centre if the semi-block style is used. Do not put a comma between month and year. You can separate date from year by using a comma, if month and year are placed together as in, 21 June 2003 or as June 21, 2003.

**Use of second page of a letter** The second page of a letter is usually plain and without the letter-head printed on it. Therefore type the heading, leaving six lines space from the top. In the heading give the addressee, page number, and date. This is done so that the second page is identified as a continuation of the first. You can write the heading in one of the ways —

1. Mrs S Uberoi                      \_\_\_\_\_ 2 \_\_\_\_\_                      July 9, 2003
2. Mrs S Uberoi, July 9, 2003, page 2
3. Mrs S Uberoi

July 9, 2003

Page 2

The heading style (1) is simplest to use on the second page. Use the same form for subsequent plain pages, if there be any.

**Letterhead** If printed stationery is not available, use white paper,  $8\frac{1}{2} \times 11$ ", and type the company name and address, centred at the top.

**Envelope** Use the block form for the address. The standard official size for an envelope is  $9\frac{1}{2}$  by  $4\frac{1}{8}$  inches used for standard size sheets and specially for letters that include an enclosure. The commercial size envelope,  $6\frac{1}{2}$ " by  $3\frac{5}{8}$ " is used for letters typed on pages smaller than the standard size.

**Punctuations** Choose either the open or mixed punctuation.

In "open" punctuation, there is no punctuation after the date, lines of the inside address, salutation, and complimentary close. Mixed punctuation also drops them except when a colon or comma is used after the salutation, the same is repeated after the complimentary close.

**Guidelines for writing letters and memos**

- Consider your reader's (receiver's) needs and expectations.
- Understand the purpose for writing your message and the total context in which it is done.
- Put essential information first.
- State your points clearly and directly.
- Use conventional formats.
- Be Courteous.

## Case Study

### A Reply Sent to an Erring Customer

Dear Sir,

Your letter of the 23rd, with a cheque for Rs. 25,000/- on account, is to hand.

We note what you say as to the difficulty you experience in collecting your outstanding accounts, but we are compelled to remark that we do not think you are treating us with the consideration we have a right to expect.

It is true that small remittances have been forwarded from time to time, but the debit balance against you has been steadily increasing during the past twelve months until it now stands at the considerable total of Rs. 85,000/-.

Having regard to the many years during which you have been a customer of this house and the, generally speaking, satisfactory character of your account, we are reluctant to resort to harsh measures.

We must, however, insist that the existing balance should be cleared off by regular installments of say Rs.10,000/- per month, the first installment to reach us by the 7<sup>th</sup>. In the meantime you shall pay cash for all further goods; we are allowing you an extra 3% discount in lieu of credit.

We shall be glad to hear from you about this arrangement, as otherwise we shall have no alternative but definitely to close your account and place the matter in other hands.

Yours truly,

## Questions to Answer

1. Comment on the appropriateness of the sender's tone to a customer.
2. Point out the old-fashioned phrases and expressions.
3. Rewrite the reply according to the principles of effective writing in business.

## Summary

- In this chapter, we showed the ability to communicate information in a simple, clear, concise, and precise written form is of great value for a successful manager and for his or her organisation's smooth functioning.
- The chapter emphasises the need for planning for achieving clarity of thought and expression. Know your audience and purpose and choose the correct words and the appropriate tone to be able to write effectively.
- We have discussed and illustrated, with examples, some essentials of good business writing.
- Finally, the chapter helped you write effective business letters and memos.

## Review Questions

1. Discuss the organisation/pattern of ideas in "yes" letters.
2. Analyse the pattern of "no" letters. Give reasons for this kind of organisation of ideas.
3. What is the basic outline of a persuasive letter? Justify the structure of ideas in a persuasive letter.
4. What strategies can be used to de-emphasise the expression of refusal?
5. How does a memo differ from a letter?
6. Mention three most important characteristics of written communication that you would like to achieve in your letters and memos.
7. Bring out the basic relationship between clarity of thought and clarity of writing.
8. What causes wordiness in writing business letters? Give examples of wordiness and their concise forms.

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9. "Last week, I paid the total amount due in full with a personal cheque. However, the enclosed statement shows a current Rs 300 balance. Will you please correct my account balance to the correct figure-zero?" Write a "no" letter saying why the request cannot be granted.
10. Comment on each of the following sentences:
  - (a) "Yes, we appreciate the reasoning behind your letter." (As an opening sentence)
  - (b) "Our policy is always to refuse such requests. We are sorry your request, therefore, is refused."



# Chapter 6

## *Report Writing*

### LEARNING OBJECTIVES

- Differentiate between a report and an essay as two distinct forms of written communication — their physical structures and styles of writing.
- Know the forms and methods of investigation.
- Know the various types of reports and their essential elements.
- Learn how to write both long and short formal reports in a clear objective style and appropriate layout.
- Write abstracts and summaries, introductions, final recommendations, and conclusions.
- Develop skills in organising and outlining.
- Understand the role and use of graphics in reports.

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*Like a bathing suit, a report covers everything that has to be covered but nothing more.*

**—H A Shearring and B C Christian**

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*The common element in all reports, as a distinct form of writing, is the element of responsibility.*

## WHAT IS A REPORT?

After the letter and memo, the report is the most used form in business writing.

A report can be defined as a communication in which the writer (or speaker if it is an oral report) gives information to some individual or organisation because it is his or her responsibility to do so. It is an assigned communication for a purpose and for a specific receiver/reader.

The common element in all reports, as a distinct form of writing, is the element of responsibility. The writer is obliged to communicate what he/she knows to one who needs it, as a part of his/her assigned, clearly defined and time-bound task.

## DIFFERENCE BETWEEN A REPORT AND OTHER FORMS OF WRITING

- Other forms are subjective in nature. They reflect the writer's personality.
- Reports and projects generally draw on outside sources. They present facts, conclusions and recommendations based on investigation and analysis of data obtained by observation of facts.
- The word 'paper' can mean several things. It can mean an article, a detailed report, or a project report. But it is generally used for research writing.
- Reports have a highly structured format.
- Each part is numbered and captioned with headings and sub-headings.
- Reports use language that is concise and concrete.
- Reports contain recommendations and conclusions.
- Reports make use of tables and graphs.
- Reports are usually preceded by a summary.
- Reports can also be oral but essays are only written.

An essay can be factual, but it remains subjective in its treatment and presentation. The essayist neither offers evidence for his facts nor does the reader look for it. But the reader of the report looks for facts and evidence.

As a form of creative writing, an essay's purpose is largely self-expression (of the author) and a source of delight for the reader.

An essay's source is imagination, whereas a report's source is investigation and analysis. This is why an essay has a beginning, but it may not have a report's logically arrived at conclusion. And it has no signposts, headings or sub-headings, or bullets to indicate a coherent structure, moving from the beginning and through the middle to an end like a report. We should, therefore, first understand that a report is distinct from an essay or any other continuous form of writing.

## PURPOSE OF A REPORT

Report is primarily a source of information to the management or an individual to help in decision-making. It can be used also for offering a solution to a business problem. Its purpose can be

- To give information about a company's activities, progress, plans and problems.
- To record events for future reference in decision making.
- To recommend specific action.
- To justify and persuade readers about the need for action in controversial situations.
- To present facts to the management to help decide the direction the business should choose.

*Report is primarily a source of information to the management or an individual to help decision-making.*

## KINDS OF REPORTS

Broadly speaking, reports are of two kinds—

- Formal reports that contain all essential elements of a report.
- Semi-formal/informal reports.

Reports are known by the names they get from their purpose and their form. Reports are usually identified as:

- Reports made by filling in a printed form (Routine Report)
- Reports in the form of letters (Letter Report)
- Reports in the form of memos (Memo Report)
- Reports on the progress and status of a project (Progress Report)
- Periodic Reports

- Laboratory Reports
- Short Informal Reports (in the form of Letters and Memos)
- Formal Reports

### **F**actors Determining the Choice of the Form of Report

In the world of business, a report can be a short informal account of the present state of work, say a project (essentially a memo), to a long, formal, well-documented report of a corporate or government department.

Each organisation, normally, has its own “in-house” method of presentation, which will always be adhered to by its report writers. The writer of a report in an organisation is guided by:

- a specific layout — sequence of information
- its own cover — organisation, code number and other related information about the author, subject and details of submission.

**Layout** Recommendations and conclusions may precede discussion.

**Assigning a report— Terms of reference** In an organisation, the task of producing a report on a specific problem can be assigned to an individual or a team. The problem, purpose, scope/limitations, budget, cultural consideration, if any, related to ethical or ethnic values of the organisation, and the date for submission (time-limit) are clearly given while authorising the person responsible for submitting the report. These specifications guide the report writer. They form what is called ‘Terms of Reference’. The one who needs the report to be prepared sets down these terms.

The process of writing a report is left entirely to the writer. Report writing involves Research and Analysis and Presentation. The writer has to first investigate the problem, search for facts, gather evidence for the facts observed, and then analyse before presenting observations, conclusions and suggestions as solutions to the problem. The writer can, however, choose from various methods of enquiring into the problem — visits, interviews, questionnaires, data banks, studying records of the organisation, consulting existing literature and documents as relevant sources of information. The writer also needs to know the total context and background of the subject of investigation. Background study and data collection may sometimes pose difficulties, but without this effort, a report will not be authentic.

*The writer has to first investigate the problem, search for facts, gather evidence for the facts observed, and then analyse before presenting observations, conclusions and suggestions as solutions to the problem.*

## OBJECTIVES OF A REPORT

While collecting data, you should remember that your report is not going to be a descriptive statement of facts, events or future possibilities. For example, the purpose of your report is not fulfilled if it speaks about “the possibility of change of work site”. Instead, you should write your report to explain the reasons for changing the workplace, discuss the need for doing it, compare the relative advantages of different choices of the site and choose/recommend the best option. The basic purpose of your report is to help the management identify the reasons underlying a situation that the management already knows. What are the factors responsible for it, the alternatives available for solving it and the best course of action that emerges from the study of all relevant facts and factors, leading to specific conclusions regarding the problem’s existence and solution.

*The basic purpose of a report is to help the management identify the reasons underlying a situation that the management already knows.*

The study should be comprehensive. It should examine a problem and its solution from all aspects. For example, the recommended solution and its advantages or disadvantages should be analysed in relation to the management as a whole, not just the entrepreneur but all groups — workers, staff, customers, and so on whose interests may be affected in different ways by a change in situation.

**Guidelines for defining report objectives** Consider the objectives of report from the point of view of its recipients and ask the following questions —

- For whom is the report written?
- What is their level of information and education?
- How much do they already know about the problem?
- Why do these people want the report?
- What do they want to know, and in what detail?
- How does the report’s result (conclusion) help them? What do they want to understand, what action do they want to take, or what decision do they wish to?

## WRITING REPORTS

A report presents facts, conclusions, and recommendations in simple and clear words, in a logical and well-defined structure. The

elements (parts) of a full report, in the order of their sequence (in a long formal report) are —

- Cover
- Title Page
- Acknowledgements
- Table of Contents
- Executive Summary
- Introduction
- Discussion/Description
- Conclusions
- Recommendations
- Appendix
- List of References
- Bibliography
- Glossary
- Index

The first five elements constitute the front matter, the next four elements form the main body and the last five, constitute the back matter.

### Structure

**Normal arrangement** Conclusions and Recommendations after Discussion.

#### Alternative Arrangement

Business heads are usually short of time. They are, therefore, more interested in knowing the conclusions and recommendations of the findings. Detailed description of discussions may, therefore, appear after the conclusions and recommendations.

The order of elements in a formal business report may be as given below. The researcher also keeps in mind the non-technical background of his readers and therefore, demarcates certain parts differently as shown below —

Summary	}	Non-technical
Introduction		
Conclusions		Partly technical
Recommendations		

*Business heads are usually short of time. They are, therefore, more interested in knowing the conclusions and recommendations of the findings.*

Discussion } Fully technical  
Appendix }

**Different cultures also demand different kinds of detail.** For example:

- German report writers consider historical facts and in-depth explanations are very crucial for a proper understanding of the problems and its solutions.
- French reports tend to present more abstract concepts and theories. The French are theorists by nature and are known for their creative concepts in all forms of art and literature.
- Latin Americans sometimes leave out negative information and potential problems may not be reported and discussed.
- Indian report writers prefer to follow the conventional structure and offer expected quantity of details, but when guided by the psychology of the reader, Indians modify the form suitably.

## BASIC AND SUBSIDIARY PARTS OF REPORT

**Table 6.1** Parts of a Formal Report

<i>The basic parts</i>	<i>The subsidiary parts</i>
1. Executive Summary	1. Cover
2. Introduction	2. Title Page
3. Discussion	3. Table of Contents
4. Recommendations	4. Bibliography/References
5. Appendix	5. Glossary

The subsidiary parts (3, 4, and 5) are used only in long formal reports. The cover and title page in short reports are replaced with the heading and other similar devices.

### **A** Short Management Report

A short report is usually written either in the form of memorandum (Memo) or a letter. Usually, reports meant for persons outside the company or clients are written in letter form. The short report —

- Consists of the title page or just the reports' title as the heading or subject.
- Usually, it is in direct order beginning with a summary or a statement or a statement summarising the whole content.
- Presents findings, analysis, conclusions and recommendations.

#### Memos

- Are used as internal messages
- Are informal.
- Need no introductory information
- Solve problems.

#### Letters

- Are written usually to cover short problems.
- Are organised in the indirect order
- End on a good-will note.

#### Sample

#### MEMORANDUM

To            Managing Director  
 From         M Ray, Health and Safety Representative  
 Date         19 August, 2002  
 Ref          MR/02/7  
 Subject      INSPECTION OF COMPANY CANTEEN

On 17 August, 2002, I inspected the company canteen as part of my routine monthly inspection. The inspection concentrated on two main aspects — hygiene and safety.

**1. Hygiene** Standards of hygiene are not completely satisfactory. This is a matter of concern as the cleaners do not include the kitchen in their duties. I discovered —

- Food left over from buffets/lunches is frequently stored in the fridge and 'forgotten'.
- Staff neglect their responsibility for ensuring that the crockery is washed and the surfaces cleaned.



- Spilt sugar attract ants.
- The fridge is not defrosted often enough.

**2. Safety** Owing to overloading of the only electric socket in the kitchen, staff are using the wall socket just outside the kitchen to boil water for drinks. The trailing flex from the kettle creates a safety hazard.

### Recommendations

1. The system of voluntary co-operation is clearly not working. I recommend, therefore, that we draw up a rota so that each week an identified member of the staff becomes responsible for ensuring that hygiene and safety procedures are observed.

This does not, of course, absolve us of the responsibility to tidy up after eating. I shall be circulating a separate memo to this effect to all staff.

2. All staff should be reminded that kettles are to be used only in the kitchen. There is clearly a need for an additional electric socket in the kitchen area.

(Adapted Source: Maureen Layte)

### Sample of a short formal report

Report on the fall in profits at Shoppers Stop, Retail Store, Ansal Plaza, New Delhi

August 30, 2002

### Terms of Reference

At the request of the General Manager, Shoppers Stop, in his letter of July 16, 2002 (ref PO/LT/44/03), the author was instructed to —

1. Investigate the reasons for the fall in profits at the Shoppers Stop, Ansal Plaza, during the period January 1, 2002 to June 30, 2002.
2. Make recommendations in the light of the findings.

### Procedure

1. The sales records for the period January 1 – June 30, 2002 were inspected and compared with those for the second half of 2001.
2. Two hundred customers were interviewed over seven days (2-8 August).
3. The premises was carefully inspected, both internally and externally.
4. The store manager, three sales assistants and two cashiers were interviewed.
5. Recent developments in Khelgaon Marg and the surrounding area were noted.

### Findings

#### 1. Extent of the fall in profits

Profits fell from a monthly average of 8% in the second half of 2002 to an average of 6% in the first 6 months of 2002.

#### 2. Factors contributing to the fall in profits

##### A Internal

1. Since December 2001, the Manager Mr RS Shah has had a number of domestic problems, which have clearly affected his efficiency, particularly in the training and supervision of staff.
2. One of the cashiers, Ms P Kurien has been consistently discourteous to customers. A majority of the customers interviewed complained of her brusqueness and her negative attitude. She certainly made an unfavourable impression when interviewed. Ms Kurien had no satisfactory explanation to offer for her behaviour.
3. The three sales assistants appointed between December and April to replace those who left for other Jobs are inexperienced and inefficient. The RSM found that shelves had not been properly stocked and that the old stock had been kept on display after the 'sell-by' date

##### B External

1. The opening in January 2002 of a new branch of Ebony, South Extension, half a mile from the Shoppers branch has probably attracted customers chiefly by means of special offers and intensive advertising in the local press.
2. The completion of the flyover in March 2002 has diverted some trade from Khelgaon as a whole, as the new shopping mall at South Extension is now easily accessible.

### Conclusions

1. The decline in profits is partly the result of external developments – most notably, increased competition and restricted access to the store.
2. The fall in performance of the manager, together with the inexperience or discourtesy of some of the staff, is an additional important factor.

### Recommendations

It is recommended that —

1. An advertising campaign be mounted in the local press, including details of a competition and special offers.
2. The manager be advised that he must raise the standard of his work.
3. Ms. Kurien be issued with a verbal warning about her behaviour.

4. A training programme for the three sales assistants to be implemented immediately.
5. Staff performance to be reviewed in six weeks time.
6. The viability of the store to be reviewed in December 2002.

P Misra  
Sales Manager  
(Adapted Source: op. cit.)

## WRITING ELEMENTS OF A LONG FORMAL REPORT

### The Title Page

Mention —

- Name and status of author.
- Department and date of issue.
- The Heading (title of the report) should be short, clear and unambiguous.

**Example of a title** A feasibility report on the incorporation of outdoor health education activities in the ESCORTS Management Development Programme.

### Acknowledgements

You should thank everyone associated with the assignment and preparation of your report. Be generous in expressing your gratitude.

### Sample

I thank my organisation PPL Feedback Packaging Limited for giving me an opportunity to conduct the research project. A special word of thanks to Mr Suresh Kumar (Director & Chief Executive), Mr Nitin Khanna (DGM) and Executives of PPL Feedback Packaging Limited for giving me the necessary guidance and help in research work.

I also thank all the respondents of survey, who gave me valuable information to carry out the study.

Finally, I wish to thank my colleagues of the marketing department, who contributed valuable inputs to the research work.

**Market Potential and Entry Strategy Identification for Consumer Paper Bags**

Submitted to  
Mr Suresh Kumar  
Director and Chief Executive

By  
Anil Gupta  
Marketing Manager

PPL Feedback Packaging Ltd.  
Thane, Maharashtra  
September 29, 2003

## Cover Letter

A cover letter is usually written by top management/or project guide as a preface or foreword to a report, reflecting the management's policy and interpretation of the report's findings, conclusions and recommendations. It forwards the report and tells why it is being sent to that person. It is placed between the cover and the title page. It is never bound inside the report. It can be written as a memo or a letter or a forwarding certificate.

## Letter of Transmittal

Many times, a formal report is accompanied by a letter to outside readers. Although the letter of transmittal is usually placed after the title page, it functions as a greeting to the reader.

The letter covers a summary of the findings, conclusions and recommendations to give an idea of the report. It is best written in a direct conversational manner.

1. Begin directly by talking about the subject of the report.

Dear Miss Shobha,

Here is the report you requested on August 20 about a nice plot of land for your proposed play school in Greater Noida.

2. Give a brief review of the contents of the report.
3. Acknowledge the contribution of others to your study, if any.
4. End the letter by thanking the authorising person or body and expressing hope for helping again.

You should write this letter in the personal style of a business letter — use personal pronouns, first person and active voice. The tone should reflect your sincerity.

Nowadays, a cover letter is generally preferred to a letter of transmittal.

## Table of Contents

Long reports must have a Table of Contents placed after Acknowledgements and before the Summary. It is an important element in a long formal report. It identifies the topics and their page numbers in the report (or any long document) for the reader. The Table of Contents indicates the hierarchy of topics and their sequence also. Also mention the main sections of your report in the contents exactly as they are worded in the text.

*The Table of Contents indicates the hierarchy of topics and their sequence also.*

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### **ABSTRACT AND EXECUTIVE SUMMARY**

An abstract or summary is placed immediately after the list of tables, or after the title page or on the title page itself.

Normally, a report uses either an abstract or an executive summary, according to the length of report or expectations of the readers. A company's practice may be to have both an abstract and executive summary with long reports.

A summary—

- Should give the context of report.
- Provide most important findings, conclusions and recommendations
- Should act as a time saver for the busy management.

Usually management reports use executive summaries instead of abstracts. An abstract is a summary of the report's most important points. An abstract can be either descriptive or informative, it is generally written in about 200 words in just one paragraph. An executive summary is a more detailed overview of a report than an abstract. It can run into one or two pages. It presents the reader with a preview of a report's main points, conclusions, recommendations and the way the findings are likely to affect company planning. Often, we like to know the contents of a report

specially its conclusions and recommendations, just by reading a detailed synopsis in the form of an executive summary.

### **D**escriptive Abstract

A descriptive abstract only mentions the topics discussed in a report. It does not give details of those topics. For details, the reader has to go through the report. Executives have little patience with such a skeletal account of a report's important conclusions and recommendations. Therefore, abstracts are less popular with writers of business reports. For example, consider writing a descriptive abstract of the report on "Market potential and entry identification for consumer paper bags". It would be as follows:

The study finds that the market potential for paper bags is not picking up due to its price as compared to price of polybags. It is recommended that the company PPL Feedback should supply paper bags at a lesser cost to compete with polybags.

### **I**nformative Abstract

An informative abstract discusses the main subjects, presents conclusions and recommendations. Formal reports and scientific and technical articles often use an informative abstract. An informative abstract on the same report for which the descriptive abstract was just given would read as follows —

*This report explores new ways to expand the company's (PPL Feedback and Packaging Limited) business to meet its growth targets from industrial packs to consumer packs.*

The objective of the study was to study the market potential of consumer paper bags for rice and to identify the entry strategies for the company. It was found that the market potential for paper bags for rice is about 27 lakh bags per annum at present; there is an interested segment whose requirement is 27 lakh bags. The recommendation is that the company (PPL Feedback) should supply bags at cost lesser than that of polybags.

This abstract provides more details of the report's contents than the earlier descriptive abstract.

*An informative abstract discusses the main subjects, presents conclusions and recommendations.*

### **E**xecutive Summary

An executive summary covers all the major elements of a report's content —



- (a) background of the problem
- (b) major topics
- (c) important details
- (d) major conclusions
- (e) recommendations
- (f) discussion of the ways that the implementation of recommendations would affect the company .

*Paper being eco-friendly and carrying premium image has replaced other packaging material, such as tin, plastics and so on for packaging goods for exports.*

**For example, an executive summary of the PPL Feedback report could be as follows —**

Stiff environmental regulations have brought in new concerns in packaging. These concerns include hygiene, safety, disposability, and recyclability in a developed world. Paper being eco-friendly and carrying premium image has replaced other packaging material, such as tin, plastics and so on for packaging goods for exports.

The market for export is a highly fluctuating one and so is the demand of packaging material. Last year that is, in 2003, exports were low in the first half as compared to the second half. Also in segments like carbon black where paper packaging is used, the demand is almost saturated.

Considering these factors the company (PPL Feedback and Packaging Ltd.) is exploring new ways to expand business from industrial packs to consumer packs to meet growth target. The lucrative segments are shopping bags and consumer packs for rice, for which there is a steady demand.

The aim of this research was to study the market potential of consumer paper bags for rice and shopping bags, and to identify entry strategies for the company. To calculate the market potential, the consumer sample survey method, explained in Chapter IV was adopted. Chapters I and II provide details about the existing business of the company. Chapter III provides details about the significance of the study for the company, the research objectives, scope of study and data sources. Chapter V explains the design and methodology of study. To estimate the market potential, the questionnaire approach was followed and the respondents were interviewed personally for relevant details about paper bags. Chapter VI provides details about the results and conclusions arrived at through the study. The market potential for paper bags for rice is for about 27 lakh bags per annum at present. There is an

interested segment whose requirement is also for 27 lakh bags. The main factor working against the popularity of paper bags is its price in comparison to polybags. But PPL Feedback can supply bags at a lesser cost as it has an existent idle capacity to manufacture bags and its machines are fully depreciated. The consumer shopping bags market for paper bags has a potential of about 32.4 lakh bags per annum at present. If the company goes for mechanised operations at this stage, then the operations may not be profitable for the company in the short run as per the break-even capacity utilisation for the machine, (given on page 35). The operations, however, may be viable in the long run. This study was for the corporate retail segment only; there is another segment of individuals, and retail showrooms which also use paper bags. At the time of market testing for corporate retail segments, the company could study this segment under the set conditions of product mix, explained in Chapter VI, to calculate the size of market of paper bags for retail showrooms. At the time of test marketing, essential for entry-strategy finalisation, the company should go for testing the various possibilities identified in the marketing mix and specifications for the final product launch, explained in Chapter VI.

### **I**ntroduction

States the details of the —

- Authorising person or body requesting the report
- Author or group of authors responsible for investigation (and submission of the report)
- Purpose or reason for the report
- Methods of enquiry (the research method used)
- Arrangement or grouping of data
- General background to report's subject

### **F**indings

Presents the results of the investigation.

### **C**onclusions

- States the results of the investigation.
- Offers answers to questions raised in the beginning of the report.
- No new information should appear in the conclusion.