Formal Reports

Formal reports are written to provide audience members with an account of large projects. The information in formal reports is created for more than one audience member, so each section of the report must be clearly identifiable so that the various audience members will find their particular sections. Because of the need for organization, headings, page numbers, and highlighting techniques are an integral part of the report. The page header of the report should include the title of the report and the year. In using this resource, pay close attention to the specific audience members and the specific purpose for each section of your report. Formal reports typically have three main sections: Front Matter, Body, and Back Matter. The body of the report is written first, the back matter second, and the front matter last.

Transmittal Letter: Transmittal letters are not a part of the three main sections, but they do accompany the report and serve to identify the topic of the report and supply a brief explanation.

- Length: one to two pages long, depending upon the size of the report.
- Mode: send as a standard business letter; however, if the report is inside your company, you may send the transmittal as a memo.
- Audience: management people are usually the people who read the transmittal letter.
- Purpose: identify the topic of the report and offer a brief explanation.

Content Information of the transmittal letter

1. Paragraph One: In this section of the transmittal letter, you will explain the purpose of the report.
2. Paragraph Two: In this paragraph, you will briefly summarize the contents of the report. While you cannot summarize the entire content into a small paragraph, pick the information carefully and give the information that will appeal to your audience members. If there are special considerations that your audience may need to be aware of, you should mention in this paragraph.
3. Final Paragraph: The final paragraph will provide acknowledgements to those who provided information. In addition, you will offer additional information and a contact number.
4. Enclosure Notice: Include an Enclosure notation for the report.

Front Matter: Front matter is created after you create the body and back matter of the report. Front matter is the first portion of the report and contains the title page, abstract, table of contents, list of figures, list of tables, forward, preface, and a list of abbreviations and symbols. Some of the elements of the front matter may not be required; however, the title page and table of contents are mandatory.

Purpose of the Front Matter: The front matter is meant to explain the topic of the report, how the report is organized, and gives the purpose of the report.

Audience of the Front Matter: The front matter is meant to direct and explain all readers to the contents of the report.

- The numerical system for pages in the front matter is small Roman numerals.
- Title page, though unnumbered, will be i, the back of the title page, still unnumbered, is ii, the abstract, then, begins on iii and thereafter will follow the sequence, skipping the back pages of the abstract but counting them. The abstract is iii; the back of the abstract would be iv (but it isn’t numbered), Table of Contents will be v and so on.
Front Matter Content Information: Some of the information of the front matter may be optional, depending upon your company’s preferences; however, all formal reports require a title page and a table of contents.

1. Title Page may vary, depending upon your company’s requirements.
   a) Full title of the report.
      • Title should reflect the topic, scope, and objective.
      • Include feasibility or annual report in the title or subtitle.
      • Do not abbreviate in the title.
      • Put the time period in the subtitle.
   b) Names and titles of the writers, investigators, and compilers.
   c) Date or dates of the time period in which the report represents.
   d) Name of your organization.
   e) Provide the company name or individual of the receiver.

2. Abstract is a condensed version of the report. It summarizes the major points of the report and is meant to provide enough information so that it can easily stand alone. Abstracts are about 250-300 words. There are two types of abstracts: descriptive and informative.
   • Descriptive abstracts are designed to include information about the purpose, scope, and methods. It is like an extended table of contents in paragraph form.
   • Informative abstracts are an expanded version of the descriptive abstract. In addition to the purpose, scope, and methods, the informative includes the results, conclusions, and recommendations.
     Results present the end product of the study, test, or project: the “what happened.” The conclusions interpret the results and provide the implications: the “what this all means.” The recommendations are those actions that you think will be necessary or will be the best possible actions: the “what you should do.”
   • Write the abstract clearly and concisely. While you may eliminate descriptive words, you cannot write without articles or transitional words or phrases. Also, avoid stringing together an abstract with simple sentences; instead, use parallel structures and subordination. You should spell out acronyms, and abbreviations.
     a) Write the abstract after completing your report.
     b) Begin with a topic sentence that provides the purpose and scope.
     c) You may follow the headings of the table of contents to organize your information into primary and secondary ideas and to provide the most important information.
     d) Provide the methods that you used.
     e) If you are writing an informative abstract, include results, conclusions, and recommendations.

3. Table of Content (TOC) provides the reader with a list of headings of the report in the order in which they appear in the report and the page number.
   a) Numbered Roman numeral v.
   b) Provides your audience with the organization and scope of the report and how the information is presented.
   c) All chapters and sections titles in the report should match the TOC.
   d) Provide listings for major and subordinate headings that are separated by typeface and indentions.

4. List of Figures is used when a report contains more than five figures.
   a) List by title and page number.
   b) Figures are numbered consecutively with Roman numerals.

5. List of Tables is used if there are more than five tables in your report.
   a) Tables are numbered consecutively in Arabic numbers.
6. Forwards are optional and should be written by someone other than the author of the report.
   a) Provide background information.
   b) Situate this publication with others in the field.
   c) The author of the forward is usually an expert in the field or an executive in the company.
   d) Beneath the forward on a separate line will be the author’s name and date.

7. Preface is also optional. The preface is an introductory statement written to announce the purpose
   and scope of the report.
   a) Provide background and purpose.
   b) Specify the audience of the report.
   c) Acknowledgement of any direct or indirect assistance.
   d) Cite permission for copyrighted work.

8. List of Abbreviations and Symbols is used to clarify symbols and abbreviations.
   a) Title this page Symbols and Abbreviations or divide it into Symbols and list each symbol
      and its meaning followed by Abbreviations and list each abbreviation and its meaning.

Body: The body contains the description and explanation of the purpose, scope, and methods. The body
contains an executive summary, introduction, text, conclusions, and recommendations.

Body Content Information: Each section of the body has a different purpose and a different audience;
therefore, in each of the specific content sections, the purpose and audience will be explained. The pages
are numbered with Arabic numbers and the first page of the body begins at number 1.

1. Executive Summary. The executive summary is a more complete overview than the abstract. The
   executive summary may follow the organization of the report.
   
   Purpose: The purpose of an executive summary is to provide an overview of the report.
   Audience: The audience of the executive summary is executives or managers.
   Organization: Use a heading that titles the executive summary as such.
   Length: The length of the executive summary is ten percent of the length of the report.
   Language: Do not use acronyms, abbreviations, or technical jargon. Do provide the results or
   descriptions of significant figures. Do not refer your readers to specific tables or figures; instead,
   report the results and briefly describe the information.

Executive Summary Content Information

   a) Paragraph one begins with the purpose of the report and major findings.
   b) Paragraph two should state the scope of the report, provide the background information, and
      the methodology.
   c) Paragraph three, four, and five should contain the results, conclusions, and
      recommendations. Please note the differences in results, conclusions, and recommendations.

2. Introduction. The introduction is meant to provide your reader with general information.
   Audience: The managers may read the introduction as well as the individual shareholders who are
   interested in specific sections.
   Purpose: The purpose of the introduction is to provide the audience members with general
   information that will provide them with an understanding of the organization of the report.
   Organization: Use headings and subheadings.
Introduction Content Information

a) Paragraph One: In this section, you will provide the purpose of the report and introduce the subject. You may also include a summary of the background information and an overview of any methods.

b) Paragraph Two: You can provide more detail on the background information that may provide your reader with the problem or the justification of the report. You will also include the scope of the report, providing your audience with an idea of the detail of the information and what specifics are being addressed.

c) Paragraph Three: In this section, you may provide any major findings or recommendations. You may use plural first person to indicate the collaboration. We found—we recommend.

d) The last section of the introduction will provide an advance organizer of the contents to follow. You will put the information in the order that you will present it in the report.

3. Text: In this section, it is imperative that you use headings and subheadings. Each member of your audience will need access to his or her section without spending time looking through the entire report. It is the longest section of the report and provides the most detailed information and provides figures, graphs, tables, and other graphics.

Text Content Information

a) There are no set formulas for presenting the text. You should provide the information in the order that is the most logical for your report.

b) You should provide ample explanation for the complex information.

c) Provide headings and subheadings.

d) Introduce your graphics and provide explanation for the graphics. Identify each figure with a title and number above or below the figure, so that you can refer to the figure within your text and the reader will have no problem finding the figure you are referencing.

e) All figures should be placed after they have been mentioned in the text.


a) The conclusions should pull the report together.

b) The conclusions must come out of the findings discussed in the body of the report.

c) The conclusions is the “what all of this means.”

d) The recommendations are “the what you should do actions.”

e) You will provide verbs such as should.

f) The recommendations are based upon the conclusions which are based upon the results.

g) The results are “the here’s what happened.”

5. References.

a) You cite any and all sources that you have summarized, paragraphed, or quoted.

b) You also cite any figures that you have used as a source.

c) Follow the citation style that your company uses. Refer to the resource section of this web site titled Research and reference the citation style of choice.

d) You will place the Reference page at the end of the body; however, if the report has a number of sections or chapters, place the references at the end of each chapter or section. If a source is used in multiple sections, place it in each of the reference pages for each of the sections in which it is referenced.
Back Matter: In this section of the report, you will find all the supplemental material. The back matter also contains more in depth explanation through definition or source references. The typical elements are a bibliography, appendixes, glossary, and index.

1. Bibliography: The bibliography is the alphabetical listing of the sources that you may have used in your report. Provide all sources not just the ones you cite. The purpose of the bibliography is to provide your reader with additional information and to credit your sources.
   a) The Bibliography may be more exhaustive than the reference page because you will be listing every source that you examined.
   b) If the reference page is complete, you may not need a bibliography.

2. Appendixes: The appendixes are meant to supplement the body by providing additional information that may be too long or too dense for the audience of the report but may be of interest or needed for any secondary audience members.
   a) First page of the Appendix is placed on a new page after the Bibliography.
   b) Label the individual appendixes as Appendix A, Appendix B, etc.
   c) If the report has only one appendix, you will number 1, 2, and 3; however, if there is more than one appendix, you will provide double numbered pages correlating to the letter (B-1, B-2, etc.) of each appendix.

3. Glossary: The glossary is the alphabetical listing of definitions of terms that you have used in your report.
   a) Define the terms concisely and simply.
   b) Each entry should begin on a new line.
   c) Even though you use a glossary, you should include within your text a definition of uncommon terms.

4. Index. The index is an alphabetical listing of all topics and subtopics found in your report. If your report will become a reference document, you will want to include an index.
   a) Cites the pages where major topics can be found.
   b) In order to find page numbers for each topic, you will do a word search.
   c) It is the last section of your report that you create.