The distinctions between formal and informal reports are often blurred. Nevertheless, a formal report is usually written to someone in another company or organization. Occasionally it is written for a senior manager in the same company, or for someone with whom the writer has little regular contact. Usually it is longer than an informal report and requires more extensive research. Unless you are a consultant, you are unlikely to be asked to write a formal report often. When you are, there may be a lot riding on it—including your reputation.

The purpose of this chapter is to show you how to write a formal report and how to put together the kind of proposal that often precedes it. As Figure 9-1 shows, many of the elements of formal reports are the same as those for informal ones. You need to pay the same attention to headings, lists, and illustrations, for example. Although much of the advice in the previous chapter could be duplicated in this one, the emphasis here will be on those areas where there’s a difference.

**Figure 9-1  Contrasting Features of Informal and Formal Reports**

<table>
<thead>
<tr>
<th></th>
<th>Informal</th>
<th>Formal</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Reader</strong></td>
<td>often internal</td>
<td>often external or distant</td>
</tr>
<tr>
<td><strong>Length</strong></td>
<td>• usually short</td>
<td>• usually long (3 pages or more)</td>
</tr>
<tr>
<td></td>
<td>• several sections</td>
<td>• sections and subsections</td>
</tr>
<tr>
<td><strong>Tone</strong></td>
<td>• personal</td>
<td>• more impersonal</td>
</tr>
<tr>
<td></td>
<td>• contractions</td>
<td>• no contractions</td>
</tr>
<tr>
<td><strong>Summary</strong></td>
<td>integrated</td>
<td>on separate page</td>
</tr>
<tr>
<td><strong>Introduction</strong></td>
<td>no heading</td>
<td>can have one or more headings</td>
</tr>
<tr>
<td><strong>Title</strong></td>
<td>appears as subject line</td>
<td>appears on separate title page</td>
</tr>
<tr>
<td></td>
<td>in memo heading</td>
<td></td>
</tr>
<tr>
<td><strong>Transmittal page</strong></td>
<td>optional</td>
<td>covering letter or memo</td>
</tr>
<tr>
<td><strong>Contents page</strong></td>
<td>none</td>
<td>useful if report is over 5 pages</td>
</tr>
</tbody>
</table>
The Four R’s of Planning

As emphasized earlier, the first step in planning any piece of correspondence is to think about the reason for writing and about the receiver. For a long, formal report you need to add two more R’s to your planning sheet: restrictions and research.

Assessing the Reason for Writing and the Receiver

As discussed in Chapter 2, formal reports are usually less personal than informal ones. They omit the contractions of personal conversation and tend to name fewer individuals. Traditionally, formal reports have tried to give a sense of objectivity by omitting the personal I. As a result, passages were often convoluted and difficult to read. While I-free reports are still the practice in some circles, business writers are increasingly using I in formal reports to produce clearer and more forceful writing. (In informal reports, personal pronouns are not only tolerated but recommended.) However, avoid “I think” or “in my opinion” phrases when you can complete the thought without them:

X I found that the fittings were defective.
✓ The fittings were defective.

X In my view, the market value will rise in the spring.
✓ Market value will probably rise in the spring.

If you are part of a group, you can also refer to we, since the collective weight of a group seems more objective than that of an individual. In any case, use I rather than referring to yourself impersonally as the writer or the author.

Determining Restrictions

What are the limitations on the resources that will be available to help you with the report?

1. Financial What will be your budget? What expenses will be involved and is the budget adequate to cover them?
2. Personnel Will you have the services of a good typist or illustrator? Will outside help be required?
3. Time What is your deadline? Create a realistic time line on a graph with the various stages of the report plotted on it at specific dates—so many days or weeks for research, organizing, writing, editing, and final production. The larger the task, the more important these self-imposed dates become. In
allocating time, you may be wise to leave a margin of error for delays, whether from bureaucratic mix-ups or postal problems.

**Deciding on Research**

Before beginning your research, explore the subject itself to avoid taking too narrow a path and overlooking important alternatives. Good questions are an effective stimulus for seeing different perspectives on an issue. Here are some ways to start:

1. **Brainstorming** By yourself or with a colleague, blitz the subject. Jot down all the questions you can think of that relate to the topic, in whatever order they occur. Don’t be negative or rule anything out at this point.

2. **Tree Diagram** Assume that the subject is the trunk and add as many large and small branches as you can to represent the different aspects of the subject. Again, think of the branches as questions. Tree diagramming can be useful by itself or as a second stage of random brainstorming.

![Example of a Tree Diagram](image)

3. **Journalist’s Approach** In researching a story, journalists consider the W ’s of reporting: Who? What? When? Where? Why? For your research planning, try asking the same five questions and add another: How? Use the basic questions to formulate other subquestions.

4. **The 3C Approach** A more thorough way to explore a topic is to ask questions about three areas:
Components  How can the subject be divided? How many different ways are there to partition it?

Change  What are the changed or changing elements of the subject? What are the causes or effects of certain actions? What trends are there?

Context  What is the larger issue or field into which this subject fits? How have others dealt with the problems associated with the subject?

Once you have stretched your mind exploring the possibilities of a subject, move in the other direction. Think of limiting the subject and working out the precise focus of your study. Weigh the time and expense of the research against its importance to the report. Remember that it’s better to do a limited topic well than a broad one superficially.

Finding Information

1. **Use librarians.** For some of your research you may have to turn to government documents or academic studies. Librarians can be a great help in finding information or showing the fastest way to get it.

2. **Do a computer search.** Most libraries now have access to extensive databases that allow you to source needed information quickly by computer. For example, a computer search can show you where to find all the articles, books, and reviews on a topic. It can itemize a certain kind of transaction or economic activity over a given period of time. CD-ROM indexes enable you to search by author, by title, or by keyword, sometimes giving brief summaries or even the full text of each article. When you enter the keywords that describe the limits of your topic (for example, free trade, auto parts, Canada), the computer search will list the material relating to that combination of terms. Although much of the same reference material is available in books, your library may not have all of them, or they may not be as up to date as the computerized material. Besides, it’s a much slower process to search through books.

   A librarian can guide you to the most relevant database for your topic.

3. **Access information online.** E-mail and the Internet provide access to newsgroups, discussion lists, and forums that focus on specific subjects. Possibly the most powerful research tool of all, however, is the World Wide Web. Using search engines such as AltaVista or Excite or a directory such as Yahoo, you can look for online articles on any subject. Today writing and research is commonly published on a Web site, providing a rich source of information, particularly on current subjects.
4. **Look for inside sources.** If you are doing a report on a particular company or organization, don’t overlook the most accessible source of information—internal records and the employees themselves. Many an unsuspecting report writer has spent days searching for facts readily available in internal files. If the topic is one of continuing concern to the company, chances are that someone has looked at it, or an aspect of it, before. Some of the facts from an earlier investigation may be out of date, but it’s likely that other information is timely and relevant.

Even when an earlier report doesn’t exist, it is still sensible to find out if other people have worked on the topic. They are usually glad to discuss the issues. A short telephone inquiry or memo may save you valuable research time or give you helpful suggestions for your exploration. Reinventing the wheel does nobody any good.

5. **Check the reliability of information.** Establish whether any of the second-hand facts you get from your research will need verifying. Remember that a source with a special interest may exaggerate or gloss over certain information, often unconsciously. Even statistical data should undergo scrutiny. Any observer of election polls and campaigns knows that while statistics may not lie, they can certainly distort. If you have to get fresh data through a questionnaire or survey, make sure the results are as reliable and valid as possible. If you are not familiar with proper sampling techniques and have no knowledge of statistical reliability, consult someone who is competent in those areas. The cost of obtaining outside help may be less than the cost of losing your credibility through faulty data.

**Managing Information**

1. **Use file cards.** In doing lengthy research, many people find that file cards are an efficient way to record and keep track of details. Use a separate card for each different item of information you gather—whether the item is an opinion or an important statistic. You can then shuffle the cards according to the order you have chosen for the findings. Drafting the findings section of a report is much easier if the sequence of information is already in front of you.
If you are gathering information from a published source, remember to include the bibliographical information on the card (author, title, publisher, place of publication, and page number) so that you don’t have to spend time chasing down the reference later.

2. **Create an outline.** Some writers find that they work best by banging out a first draft as quickly as possible without worrying about details. Others work best when they have a detailed plan in front of them. It doesn’t matter what method you choose, as long as at some point you carefully arrange the material so that each little bit is in the best place. Although with a short informal report you may not feel the need for an outline, with lengthy formal reports an outline is almost a prerequisite for avoiding muddles.

The outline can be in point form or in full sentences. Numbering each section will help you keep in mind the relative value of each. Whichever numbering system you use for your outline, you can repeat it in the body of the report and in the table of contents.

---

**Figure 9-3 Example of a Point-Form Outline**

<table>
<thead>
<tr>
<th>Reasons for Drop in Sales</th>
<th>A. Budget cut</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Advertising Weakness</td>
<td>B. Stale approach</td>
</tr>
<tr>
<td>A. Budget cut</td>
<td></td>
</tr>
<tr>
<td>B. Stale approach</td>
<td></td>
</tr>
<tr>
<td>2. Product Lag</td>
<td></td>
</tr>
<tr>
<td>A. Outdated design</td>
<td></td>
</tr>
<tr>
<td>B. Need for new features</td>
<td></td>
</tr>
<tr>
<td>3. Price Resistance</td>
<td></td>
</tr>
<tr>
<td>A. Poor economy</td>
<td></td>
</tr>
<tr>
<td>i. Consumer spending down</td>
<td></td>
</tr>
<tr>
<td>ii. Product a luxury item</td>
<td></td>
</tr>
<tr>
<td>B. Cheap imports</td>
<td></td>
</tr>
</tbody>
</table>

---

**Organizing Formal Reports**

Although many variations are possible, a typical report structure looks like Figure 9-4. Since you will begin your writing process with the main section, let’s begin by looking at various methods of structuring the body of your report.
Although the sections will vary according to the subject, the basic principles of organizing are the same as for informal reports. For readers who will be interested or pleased, use the direct approach. Here is the most common model:

**Main Section**

Although the sections will vary according to the subject, the basic principles of organizing are the same as for informal reports. For readers who will be interested or pleased, use the direct approach. Here is the most common model:

**Summary**

↓

**Introduction**

↓

**Recommendations and/ or Conclusions**

↓

**Discussion of Findings**
A less common variation of this direct approach is useful when there is a lengthy list of recommendations:

Summary
Introduction
Summary of Recommendations
Discussion of Findings
Details of Recommendations

When readers will be displeased or skeptical, the indirect approach will lead them gradually toward the conclusions or recommendations:

Summary
Introduction
Discussion of Findings
Conclusions and/or Recommendations

The indirect approach is sometimes used in government and consulting circles, even when the readers are interested. The trend is toward the direct approach, however, especially for busy readers.

The preceding suggestions are not an ironclad prescription for every report. You may want to change or add some sections. You may also have to adapt the following advice about what to put in each section. Let ease of understanding be the guide.

**Summary**

A summary for a formal report—often called an executive summary—is really a condensation of the most important points. Unlike the introductory summary that begins most short informal reports, the summary for a formal report is put on a separate page with a heading. It's not an introduction to the report, but a synopsis—the report
condensed. It’s a convenience for the reader and may be the only part that senior management reads, but the report can make sense without it. For this reason, it’s best to write the summary after you have completed the body of the report.

The summary doesn’t have to give equal weight to all sections of the report. It often has only a brief account of the background or methodology, and may even omit them if they are unimportant. By contrast, it usually pays most attention to the conclusions or recommendations. On rare occasions, if the list of recommendations is lengthy, the title may be simply “Summary of Recommendations.”

Generally in a summary it’s best to follow the order of the report. That is, if the report takes the direct approach, so should the summary. Similarly, if the report has an indirect order, the summary should be indirect.

In the interest of brevity:

• use lists where possible;
• omit examples, unless the example is a key finding;
• stick to the facts, avoiding unneeded references to the report itself. For example, instead of saying, “The Findings section reveals . . .” simply put a heading, “Findings,” and list the facts.

Since there is a subtle psychological barrier to turning a page, especially for a reader who is extremely busy, try to keep the summary to a single sheet. If this seems an impossible task for a complicated or lengthy report, remember Winston Churchill’s instruction to the First Lord of the Admiralty in the midst of the Second World War: “Pray state this day, on one side of a sheet of paper, how the Royal Navy is being adapted to meet the conditions of modern warfare” (Ogilvy, 1983, p. 35). Is your task more difficult than this one?

Introduction

This section may have a heading other than “Introduction,” depending on the focus, and may have several subsections. It can include several or all of these topics:

• **Purpose** As in an informal report, a one-sentence explanation may be enough.

• **Background** Many report writers make the mistake of giving too much background. Include only the information needed to put the report in perspective. If explaining the reasons for the report, a total history is rarely needed. Focus on those conditions that have influenced the purpose and design of the report. If you do have to include a lot of material, you should probably have a separate section on background.
• **Scope**  Here you define the topic precisely and reveal any assumptions you have made affecting the direction or boundaries of your investigation. If there are constraints or difficulties that limit the study in some way, say what they are. By doing so, you will help forestall criticisms that you didn’t cover the area properly.

• **Method**  If your findings are based on a questionnaire or survey of some sort, outline the steps you took. Reports with a heavy scientific emphasis often include an explanation of the technical processes used in the investigation. The process of information-gathering is especially relevant when the data is “soft”—that is, open to dispute. Again, if the explanation is lengthy, consider putting it as a separate section.

**Discussion of Findings**
This is the largest section in most formal reports, and discusses the details of your investigation, the facts on which you have based your conclusions or recommendations. It should be subdivided, with numbered and descriptive subheadings. (It may be possible to give the section itself a more specific heading than “Discussion” or “Findings.”)

In choosing the best arrangement for findings, remember that the most effective order is the one that most easily leads the reader to the conclusions or recommendations. As with informal reports, you can arrange findings by category or topic, by geographic or chronological order, or by order of importance.

How many subsections should a report have? It’s a matter of judgment. Don’t have so many that the section is more like a long shopping list than a discussion. On the other hand, don’t have so few that there’s a thicket of information in each one.

**Conclusions and/or Recommendations**
While some reports have both conclusions and recommendations, many have one or the other. Conclusions are the inferences you have made from your findings; recommendations are suggestions about what actions to take. A long, research-based report generally gives conclusions; a problem-solving report, recommendations. Here are some tips for both types:

• If there are several recommendations or conclusions, separate them in a list or in subsections.

• Normally, put the most important recommendation (or conclusion) first. If you face a skeptical or hostile reader, however, you might make an exception, and put the most controversial recommendation last, even if it is the major one.
• Number the recommendations or conclusions, making them easier to refer to. Numbers will also reinforce the fact that there are more than one. Otherwise, in later discussions the reader may focus on the most important or controversial point and forget that there are others.

• Be as specific as possible about how each recommendation should be carried out and who should be responsible. Some reports have an implementation subsection for each recommendation. Others have a specific action plan at the end of the report, outlining all the steps that should be taken.

• If implementation details are not feasible, consider including a recommendation to set up an implementation committee or task force. If your recommendations do include the details of implementation, suggest a follow-up mechanism so that managers or departments will get feedback on the results.

With the main section of the report in place, you are now ready to add the pages for the front and back sections.

**Front Section**

**Title Page**
Centre the information and arrange it so that it extends downward over most of the length of the page. Include:

• the title of the report, in bold type or in capital letters

• the name and title of the intended reader

• the name of the writer and the writer’s title (or the name of the firm, if the report is by an outside consultant)

• the date

**Letter of Transmittal**
A letter of transmittal is a covering letter, given in letter or memo form, depending on whether it is going to someone outside or inside the writer’s organization. It provides the extra personal touch that formal reports generally lack. A covering letter is usually brief and follows this pattern:

• an opening statement, “transmitting” the report to the reader and stating its title or purpose (for example, “Here is the report you requested on . . .”)

• a brief outline of the major conclusions or recommendations
- a statement of thanks for any special help received from other employees
- a goodwill close that looks forward to future discussion or opportunities to help

Of course, a letter of transmittal can contain more or less than this model. Occasionally, a fairly extensive summary of the report in the covering letter will substitute for a summary at the beginning of the report. Sometimes, if the writer is an outside consultant hired for the job, the letter of transmittal expresses appreciation for the opportunity of working on the task. Whatever it says, however, the letter should have a personal, conversational tone, as the example in the sample report in Figure 9-5 illustrates.

**Table of Contents**
This is useful if the report is over five pages. It follows the letter of transmittal and has no page number. It may be labelled “Table of Contents” or simply “Contents.” List the sections of the report in a column on the left, using the same system of numbering used in the body of the report. If the report has subsections, list these as well. (Subsection headings may be indented a few spaces from the section headings.) In a column at the right of the page, list the appropriate page numbers. If the report itself contains a number of tables or figures, list them with an appropriate label—for example, “List of Tables.”

![CHECKPOINT](image)
Word processing programs have a feature that will automatically create your table of contents once the report is keyed in—including page numbers that automatically update if changes are made to the report.

**Back Section**
**References**
If you have referred in your report to any facts or figures that are not general knowledge or part of the organization’s internal operation, you should give the source in a reference. (A reference is unnecessary where the internal source is obvious, such as company sales figures or financial statements.)

The two most common methods of documentation are:
- the American Psychological Association (APA) style
- the Modern Language Association of America (MLA) style
The APA Method  The tendency in recent years has been to adopt the APA method for references in business documents. For a detailed illustration of the APA style you should refer to the Publication Manual of the American Psychological Association (1994). However, here are some of the most commonly used elements of this method of documentation:

1. Citations
   Parenthetical citations are used in the body of the report, giving only the author’s last name and the date of publication, for example (Soames, 1995). If you are referring to a page or section of the source material, your citation should include this information, for example (Henderson, 1993, p. 49) or (Shelley, 1992, chap. 3). In a case where no author is named, give an abbreviated form of the title, for example (Study Results, 1993).

2. Reference List
   Complete information about the text citations appears in a list of references attached at the end of the report. The references are listed alphabetically by the author’s last name. Some examples of common items in a reference list are:
   - Book
   - Journal article

3. Online Sources
   Since this is a rapidly changing field, your best bet is to visit the APA Web site at www.apa.org/journals/webref.html. As in the case of non-electronic sources, electronic reference formats consist of in-text citations that lead the reader to a reference list at the end of the report.

   **Citations:** Text citations are in parentheses and give the author’s last name and the date. Web sites typically have no page numbers. You don’t need to include Internet sources such as newsgroups, e-mail, and discussion lists in the reference list, but you should give an in-text citation for such material. Here are some examples of citations for common Internet sources:
   - **E-mail** (M.J. Rhiner, personal communication, October 24, 1996)
   - **Newsgroup** (Ellen Jones, newsgroup posting, March 17, 1997)
   - **Discussion list** (Paul Prentiss, discussion list posting, April 7, 1997)
**Reference List:** The following examples are taken from the APA Web site on electronic reference formats. They show electronic sources as they would appear in the reference list, ordered alphabetically by the author’s last name (or title if no author is given):


(You will notice that Web sites listed in Impact do not follow APA style. For aesthetic reasons, the preferred style of the publisher, Pearson Education Canada, is to leave out the “http://” protocol.)

**CHECKPOINT**

Word processing programs have a “hanging indent” feature that leaves the first line of a bibliography entry at the left margin and indents subsequent lines.

**The MLA Method** For a detailed illustration of the MLA style, refer to the 5th edition of the MLA Handbook for Writers of Research Papers (1999). Here are a few guidelines for some of the most commonly used elements of this method of documentation:

1. **Citations**
   Parenthetical citations are given in the body of the report, giving only the author’s last name and the page number, for example (Wilson 25). In a case where no author is named, give an abbreviated form of the title, for example (Study Results 43). If there is more than one author, use the first author’s last name and et al., for example (Smith et al. 120).

2. **Works Cited**
   Complete information about the text citations appears in a list of works cited on a separate page at the end of the report. The references are listed
alphabetically by the author’s last name. Some examples of common items in a list of works cited are:

- **Book**
  

- **Journal article**
  

3. **Online Sources**

   To make sure that you have the most current information about the MLA style, visit the Web site at [www.mla.org](http://www.mla.org). As in the case of print sources, you should put citations in the report that direct the reader to your Works Cited list.

   **Citations:** In parenthetical references in the text, works on the World Wide Web are cited just like printed works. However, since Web documents are often without page numbers you will typically have a citation consisting only of the author’s last name or abbreviated article name in brackets.

   **Works Cited:** The following are examples of how some of the most common online sources of information would appear in your Works Cited list. Note that two dates are given for each source: the first is the date when the site was published or updated; the second is the date when you accessed the site.

   - **Web site**
     

   - **Article in a Reference Database**
     

   - **Journal Article**
     
Appendix

This optional section appears at the end of a report and includes highly specialized or inessential information that may still be of interest to the reader. Tables, technical information, and other complicated or detailed supporting evidence are often put in appendices so that the reader can quickly cover essential information in the report itself. If you do use an appendix, be sure to list it in the table of contents. If you use more than one, list them as Appendix A, Appendix B, and so on.

Finishing Touches

After putting a lot of time and effort into a formal report, make sure that its appearance complements the content. The advice in Chapter 8 on visual impact in an informal report also applies to a formal one. Here are two added suggestions:

1. Consider using coloured paper. If you are producing a long report, different colours of paper will help to separate the different sections visually. A conservative organization, however, may prefer uniform white paper (along with a uniform dark blue or grey suit on the writer). In this case, at least consider using a colour to highlight the summary page.

2. Provide an attractive cover that will give your report a distinctive appearance and make it immediately identifiable. If the report is long, have it bound. You will have the confidence of knowing that the report looks well put together and will stay together if it is circulated.
Figure 9-5  Example of a Formal Report

PEMBERTON’S CORPORATE PUBLICATIONS

Prepared for
Leonore Fielding
Vice-President of Operations
Pemberton Manufacturing

Prepared by
Thomas Morgasen
Senior Research Consultant
Curtis Consulting Group

December 5, 2000
December 5, 2000

Ms. Leonore Fielding
Vice-President of Operations
Pemberton Manufacturing
Paris ON K4N 2T3

Dear Ms. Fielding

The attached report, which you requested on September 1, represents our findings regarding the corporate publications at Pemberton Manufacturing.

Our report includes an assessment of current publications at Pemberton as well as an analysis of the current and future communication needs of your company.

The communications action plan outlined in our report reflects the results of our research both within the company and in the national and international marketplace. We are especially grateful to the Pemberton staff, in particular the members of the communications group, for their input.

I look forward to discussing our recommendations with you and will be happy to meet with you and your staff regarding our report and its exciting implications for Pemberton.

Sincerely

Thomas Morgasen

Thomas Morgasen
Senior Research Consultant
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  - External Publications .................................... 3
    - Salute ................................................... 3
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- **Recommendations** .......................................... 4
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EXECUTIVE SUMMARY

Recent changes at Pemberton and a new strategy for customer service have led to this review of the current corporate publications. In a time of change, effective publications will help Pemberton employees to understand and support the changes. They will also enhance the company's marketing effort and its image.

As a result of our assessment, which included discussions with employee groups and major customers, we recommend five changes to the publications program:

1. Institute an electronic newsletter to be e-mailed to employees monthly. It will provide brief, timely information to employees and make feedback between management and employees easier to obtain.

2. Refocus the present print newsletter, Newsline, to emphasize discussion of policy issues. Rename it and reduce the number of issues to two a year from the current four.

3. Double the issues of the corporate magazine, Salute, to two a year, with the marketing department becoming more involved in planning and getting feedback from customers.

4. Enliven the annual report by increasing the use of visuals, upgrading the binding and cover design, and including comments from employees and customers.

5. Publish a version of the annual report on the Pemberton Web site to increase access to the global marketplace.

The communications group can begin to implement these recommendations immediately, if approved, for an estimated added cost in 2002 of $56,000 over the 2001 budget of $158,000.
INTRODUCTION

In its first year under new ownership and management, Pemberton Manufacturing has undergone major changes, including adopting a new strategy for customer service. As part of Pemberton’s company-wide review, this report presents our assessment of corporate publications and recommends steps to increase effectiveness in this period of change.

Our assessment included:

- Extensive discussions with the communications group
- Meetings with senior managers in all departments
- Ten focus groups, each with 15 to 20 employees. Individuals in the groups were selected to represent the various functions and levels at Pemberton. We chose to use focus groups rather than conduct a survey of all employees, since in the preceding month employees had completed a human resources questionnaire and would likely not have welcomed a second one so soon.
- Ten interviews with Pemberton’s major customers

ASSESSMENT OF CURRENT PUBLICATIONS

Currently the communications group produces three publications:

1. **Newsline.** Pemberton’s internal newsletter, published quarterly, covers a whole spectrum of topics, from employee news to industry matters. Our focus group discussions revealed that most employees read it and find it easy to understand. However, they find the news value is limited. Since it is published every third month, most news items have reached them through the grapevine before they read them in Newsline.

   Our experience with other companies suggests that this type of publication is most useful for discussion of policies, issues, and ideas for which the “news” element is not as important. It is also suited for complex items, such as changes in employee pension plan options. The ability of the communications group to write
in simple, clear language is of great benefit in this type of publication.

The publishing cost for Newsline is currently $19,000 per issue.

2. **Salute.** Published annually, this glossy, colour magazine for industry customers reviews new products and discusses industry issues. It has a high approval rating and serves a useful marketing as well as general public relations purpose. Customers say that the range of this publication gives Pemberton an edge over competitors. It is expensive—$35,000 to produce and deliver one issue of 3,000 copies—but readers want more than one issue a year.

3. **Pemberton Annual Report:** Produced in two colours, the report performs a financial information function for investors. It also doubles as the Pemberton corporate brochure for people wanting general information about the company. However, the impersonal focus, lack of visuals, and tabular presentation of data are conservative and leave a somewhat dated impression. The publication does not reflect Pemberton’s new emphasis on customer service—on people serving people.

The annual report is relatively inexpensive to produce—$47,000 for 6,000 copies.

**Current Publication Costs**

<table>
<thead>
<tr>
<th>Publication</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Newsline</td>
<td>30%</td>
</tr>
<tr>
<td>Salute</td>
<td>48%</td>
</tr>
<tr>
<td>Annual Report</td>
<td>22%</td>
</tr>
</tbody>
</table>

Figure 1
COMMUNICATION NEEDS FOR A CHANGING COMPANY

Internal Communications

Changes at Pemberton have created an increased need for timely internal communication. The focus groups with employees indicated that at all levels they want to be informed about new policies and planned changes. Without this communication, much productive time will be wasted on speculation and rumour.

As well, employees at all levels need to understand how the new customer service strategy translates into action. If they are to support it actively, they will need to know that management is responsive to their concerns and ideas. Although much internal communication with employees can and should take place informally through meetings and one-on-one discussions with others, written communications can also help. As the recent Infosystems study suggests, strong internal communications have a major impact on employee morale and productivity levels (Edson, 1999).

External Publications

Salute

External corporate publications can reinforce customer and investor perceptions of Pemberton’s attention to customer service. Prior to 1998, the

![Effect of Salute on Company Sales](image)

*Figure 2*
Annual Report was the single document distributed externally by Pemberton Manufacturing. In July 1998, management published the first edition of a new public relations magazine, Salute. The effect on sales was dramatic: an increase of 20% in the first six months after publication.

The role of Salute in enhancing the profile of Pemberton products in the marketplace is clear; with the company’s new marketing effort the magazine will assume a leadership role in developing new international markets.

**Annual Report**

Pemberton is acquiring a dominant position in the international marketplace, with the result that the company’s annual report must be adapted to suit a new readership. The traditional format requires some updating to keep pace with current marketing trends; in addition, an online format will be a major asset in reaching a global market. Online reporting has resulted in increases of between 15% and 20% in international sales (McLean, 1998; Stewart, 1999), an opportunity which Pemberton can capitalize on in the next six months.

**RECOMMENDATIONS**

1. **Create an electronic newsletter.** New information technologies are making it easier to send information quickly to many people and to have interactive communication. A monthly electronic newsletter would take advantage of Pemberton’s highly computerized workplace, where all employees have access to company e-mail.

   An electronic newsletter is useful for brief, timely items, not for lengthy multi-page discussions, which are harder to read online. It can also foster a two-way flow of communication with management. For example, it can ask for quick feedback on plans or respond to employee questions.

   Forty hours of staff time per month should be budgeted for the production of a monthly electronic newsletter, with an approximate annual cost of $15,000.
2. **Refocus Newsline.** With the new online newsletter, the print newsletter would not have to be produced as often. Two issues a year would likely meet the need for the kind of in-depth discussion of policies and issues that the print version is best suited to.

The present cost of Newsline is $19,000 per issue or $76,000 per year. We anticipate an increase of approximately 10% in printing costs which would be offset by the savings realized by printing only two copies a year. This would result in a reduction of costs by approximately $34,000 annually.

3. **Double the number of issues of Salute.** Concern for customer preferences as well as for costs suggests an initial experiment of two issues a year instead of one, with a re-evaluation of reader response after one year. Two issues would increase the present annual cost by $35,000.

Since this publication provides an opportunity to market new products as well as enhance the company’s image, the marketing department should be more involved in planning each issue as well as in getting regular feedback from customers.

4. **Reformat the annual report.** Three additions would help to produce a more dynamic, people-focused report, reflective of Pemberton’s customer-service strategy:
   - increased use of visuals, including photographs of plant operations
   - interviews with Pemberton employees and customers to illustrate the company’s new customer service orientation
   - upgrades of binding and cover design for a more professional look

These changes would increase the cost of the report by approximately $20,000.

5. **Publish annual report on the Web.** Pemberton’s rapidly increasing global market requires the rapid transmission of information and suggests the need for an online report. The company Web site at www.pemberton.com is reporting in excess of 1,500 hits per
month, and publishing the annual report on the site is an obvious strategy for building global communications.

Pemberton’s information technology staff have the expertise and the technology to do this; the estimated figure for staff time is approximately $20,000.

CONCLUSION

Overall, the estimated cost of implementing this communications action plan is $56,000 for the next year.

<table>
<thead>
<tr>
<th>Publication</th>
<th>Current Cost:</th>
<th>(-)</th>
<th>+</th>
<th>Projected Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Newsline: e-mail edition</td>
<td>$15,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Newsline: print edition</td>
<td>$76,000</td>
<td>($34,000)</td>
<td>$42,000</td>
<td></td>
</tr>
<tr>
<td>Salute</td>
<td>$35,000</td>
<td></td>
<td>$35,000</td>
<td>$70,000</td>
</tr>
<tr>
<td>Annual Report: print edition</td>
<td>$47,000</td>
<td></td>
<td>$20,000</td>
<td>$67,000</td>
</tr>
<tr>
<td>Annual Report: online</td>
<td></td>
<td></td>
<td>$20,000</td>
<td></td>
</tr>
<tr>
<td>Totals</td>
<td>$158,000</td>
<td>($34,000)</td>
<td>$90,000</td>
<td>$214,000</td>
</tr>
</tbody>
</table>

Figure 3

We have discussed our findings and recommendations with the communications group, who think they could make the changes within six months. Given the expertise of current staff and the state-of-the-art technology at Pemberton, the recommended changes would be unusually inexpensive to implement.

In addition, there would be no disruption to Pemberton’s current organizational plan. The communications department could implement these changes with current staff experiencing only minor changes in their current job descriptions. There would be no layoffs and no new hires would be required. The stability at Pemberton would continue unimpeded and there would be no negative impact to employees or customers.

If management approves the proposed changes, Pemberton would realize almost immediate gains in productivity and sales at minimal cost.
REFERENCES


Formally Presenting a Report

Sometimes report writers are asked to make a formal presentation to those who will be assessing the ideas expressed in the report. If you are in this position, remember that the presentation can never be a complete rerun of all that is in the report. Since speaking takes much longer than reading, the audience would be asleep before you were halfway through the material. Rather, think of your talk as another chance to emphasize the areas of most importance and to get some feedback. Alongside the advice on oral presentations in Chapter 10, here are some guidelines for this particular task.

• Determine whether the audience will already have read the report or whether they will receive a copy after the presentation. If they have already read it, do a little sleuthing and try to determine their reaction in advance. You can then aim to address any objections or uncertainties, and to shore up perceived weak areas.

If the audience has not read the report, use the presentation to reinforce its key points. The talk will have more impact if it does not mechanically summarize the report, but instead selectively emphasizes the most important or controversial areas. Usually the conclusions or recommendations should be the focus.

• Be wary of giving out a copy of the report just before or during your talk. The audience receiving such a handout will likely have their eyes on the text rather than on you and may miss much of what you are saying.

• Make sure you use the opportunity for questions and discussion. If, for example, you have been allotted 40 minutes for the presentation, plan to leave 20 minutes for a spontaneous exchange. That way, lingering doubts in the audience will likely surface and you can respond. By forgetting to leave enough time for audience reaction, you run the risk of an objector raising an issue with others afterward, an issue that you could have addressed.

• Visuals, such as overhead transparencies, can be useful to summarize points or to give visual clarity to data scattered throughout the report. Remember to test in advance any technology you use, including a check on focus or sound, so that you do not waste valuable time fumbling during the presentation.
CHECKPOINT

Presentation graphics programs make it relatively easy to prepare slides and overheads to augment your report. These visuals tend to keep an audience's attention and help to clarify data and illustrate a process or system.

- If you will be pressed for time, it's better to ask the audience to hold their comments and questions until after you have finished. If the meeting is casual and you have lots of time, you might welcome queries as soon as they occur to the listener. Take care, however, not to let the questions run away with the presentation. If you sense the discussion is getting out of hand, ask that further discussion wait until you have finished.

- Since it's always an advantage to have the last word, make sure you bring a question-and-answer session to a close with some conclusion that reinforces your main argument or key points.

**Formal Proposals**

Proposals may be informal or formal. They vary from a one-page memo for a boss to a massive document for a government department. This section will show how to prepare a formal proposal, since it is usually more extensive than an informal one. If needed, the guidelines can easily be adapted for less formal circumstances.

**Planning a Proposal**

While proposals can be solicited or unsolicited, most are written in response to a formal or informal request. A formal “Request for Proposals” document outlines the specifications or requirements for the job. When a proposal is unsolicited, the task is more difficult, since the reader will have to be convinced there is a need to act. In either case, however, begin planning by considering:

- the reason for writing
- the reader’s needs, concerns, and potential benefits
- the competition

Think of the reason for writing not in your terms (“I want to get the job for the money”), but in the reader’s terms: the proposal is a way of solving a problem for the reader or
giving a benefit such as improved safety, increased productivity, or decreased accidents in the parking lot. Even if you don’t mention the word problem in the proposal—and sometimes it's more tactful not to if the reader hasn’t indicated one—thinking of the subject as a problem will help you to focus your efforts on how best to approach it.

If you can choose your reader, make sure that he or she is the person who will make the decision. Then try to determine the most important criterion for making it. You may have to do some scouting to establish the reader’s particular biases, attitudes, or special interests.

### Order for a Proposal

Use the direct approach. Begin with a clear overview of what you propose. If cost is an important consideration, the reader will want to know the bottom line right away. The intended completion date of your work may also be significant here.

Follow with a discussion of the details. Determine what the reader needs to know to make a decision and then divide the discussion into several sections with appropriate headings. Here are the usual divisions:

1. **Method** First outline the method in non-specialist terms. Then give a fuller account, in which you are as specific as possible about the various aspects of the proposal and the way you would proceed. Include any technical information that specialists in the reader’s organization might want to know. If the proposal is a response to a formal request, check that you have addressed all the specifications.

2. **Time frame** If time is important, be sure to mention the projected dates of completion for each stage. For a complicated project, it’s helpful to provide a timeline or flow chart on which you plot time periods for the various activities. Figure 9-6 includes an example.

3. **Costs** In a short proposal, the cost breakdown can be included in the discussion of method. For a long one, it may be simpler to have a separate section. Before putting down specific numbers, find out whether your total cost figure is an estimate of expenses or a competitive bid you will have to stick to. Then be as detailed as you can in listing costs without endangering yourself. Admit to any areas where you cannot yet give a fixed cost. Realism is safer than optimism.

   It may be practical, especially in a proposal for an outside organization, to break down costs according to the various stages in a project. This method is often easiest for the contractor to follow and budget for and will allow you some flexibility in allocating resources. By contrast, if you list the cost of
PROPOSAL FOR FIFESHIRE AND PARTNERS

Objective

Through design, furnishing, and decoration of your new offices, to create for Fifeshire & Partners an environment in harmony with the values and business aims of the firm.

How Irving Design will Proceed

Keeping to your budget of $350,000, we will take the following steps:

1. Discuss with your decorating committee the firm’s work patterns and needs, the committee’s style and colour preferences, and the image the firm wants to project.

2. Create alternative designs that meet your specifications and needs. These will include working drawings with sample materials and photographs.

3. After consultation with the committee, create final plans. If committee members wish, they can be taken to furniture stores to view or test the furniture.

4. Implement the designs, arranging for and overseeing the installation of all furnishings, including light fixtures, and the carpeting, painting, or wallcovering of all office areas.

Cost

You will not be charged for our time, but only for the retail price of any purchases or services. Our payment is the difference between the wholesale or designer-discount price charged to us and the regular retail price.
Time Frame

If the construction of your offices proceeds as planned and we can begin this month, we think that you can be enjoying finished offices by the new year. Since the time between furniture order and furniture delivery is often about two months, the sooner the planning begins, the better.

A breakdown of the time frame for completing the various stages of the project follows.

<table>
<thead>
<tr>
<th>Planning</th>
<th>Ordering</th>
<th>Lighting</th>
<th>Painting/Papering/Carpets</th>
<th>Furniture/Accessories</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sept.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oct.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nov.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dec.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jan.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Our Qualifications for this Project

The Irving Group is experienced in office design and decorating. Our work has often been featured in national design and decorating magazines.

Mary Hunter, Senior Designer, was a prize winner in the Interior Design Program at Ryerson Polytechnical University. She recently carried out design and decorating work for several prestigious professional firms in the city, including

- Lawlor, Bluestein, Foster
- D.H. Deacon and Partners
- Mills Thompson & Smith

She understands the business environment lawyers prefer.

Why You Will Benefit from Our Work

- We will work from your needs, adapting tested design principles to create a unique environment that best suits Fifeshire & Partners.
- You will have undivided attention. Mary Hunter works on one project at a time. We pay attention to details.
- We are efficient. Since we do not charge for time, we all benefit from the speedy completion of work.
each participant or function in the total proposal, you may face questioning and quibbling by the contractor.

4. Qualifications This section can focus on your qualifications and experience or on the credentials of the organization you represent. The heading should reflect the emphasis. If the credentials of those who will do the job are a primary issue, you could summarize the important points and then attach résumés at the end. You should also consider providing references, including addresses and telephone numbers.

Remember that previous work experience by you or your organization can be an important factor in the decision to accept your proposal.

5. Benefits This section highlights for the reader the benefits of acting on the proposal. If the benefits are intangible, they may not be immediately apparent to the reader. You should specify as precisely as possible the payoffs, both short-term and long-term.

Presenting a Proposal Orally

Usually, a presentation is the second stage of selling a proposal and follows the acceptance of a written report. Often it serves as a mechanism for choosing a winner from a short list of proposers previously selected after a review of written proposals. On large proposals, you may be presenting as part of a team.

The guidelines for presenting a proposal are much the same as the earlier guidelines for presenting a report. The difference is that in many cases you must sell yourself as well as your ideas, especially if you are an outside consultant.

It’s important to be alert to the reactions of the audience, and especially the key decision-makers, if you know who they are. Use eye contact to spot any early signs of misunderstanding or disagreement. Be prepared to modify your presentation if that will help to avoid opposition or strengthen your case.

As well, consider in advance those areas in your proposal where you can be flexible and those where you cannot. You do not want to look like a straw in the wind, yielding to any pressure. However, if you can show your willingness to adapt details without sacrificing the basic plan of your proposal, you will appear responsive to customer or client needs. Such responsiveness, along with an underlying conviction about the benefits of your proposal, will help signal that you are an easy person to work with.
Internet Issues

Researching Online

The Internet is a powerful research tool, and with it comes a whole new area of Internet liability. Remember to keep the following guidelines in mind when you are preparing your report:

1. **Acknowledge your sources.** It is tempting to think that material on the Internet is public property, but that is not the case. As in the case of paper reports, be diligent in documenting your sources. Methods for citing online sources are outlined in this chapter of *Impact*, and a number of Web sites on this subject are listed at the end of the chapter.

2. **Verify the credibility of your sources.** Anyone can publish on the Web, so be sure to check the credentials of your source. Unless it is a personal Web page, the company, organization or publication hosting the site will be clearly stated.

3. **Ensure that your sources are current.** Web pages should be maintained on a regular basis to keep the site contents up to date. Check the date stamp on the site to make sure that it has been updated recently.

Writing for the Web

Corporate globalization has resulted in a major shift in business reporting. Although paper reports are still commonplace, they are often supplemented and even replaced by electronic reports. Since electronic text takes longer to read, writing for electronic media makes its own set of demands on the writer. If you are publishing your report on the Web you will want to keep the following guidelines in mind:

1. **Use a direct style.** Presenting the most important information first will get your readers’ attention and encourage them to scroll down or follow your links for additional information.

2. **Write scannable text.** Since electronic text is more taxing for the reader, use bullets, lists, headings, and highlighting to make the text less dense and more readable.

3. **Make the report easy to navigate.** Readers get impatient if they can’t find their way around the site quickly. Make sure that your links work and that every page has an exit.
Exercises

1. Write a one-page summary of a business article that is at least four pages long. Your instructor may select an article for the class or allow you to choose your own from a newspaper or business magazine. Assume that the summary is for a boss who wants to know the main points.

Remember to avoid referring to the article by such phrases as “The article says . . .” Instead, report on the points themselves.

2. Ajax Corporation is a conglomerate in the chemical field. Among its holdings are two plants, Northfield Aluminum and Belmont Processing, both of which produce aluminum sulphite, as shown in the following chart:

**Comparison of Northfield and Belmont Processes**

<table>
<thead>
<tr>
<th>Item</th>
<th>Northfield</th>
<th>Belmont</th>
</tr>
</thead>
<tbody>
<tr>
<td>aluminum sulphite production</td>
<td>intermittent batch process; considerable “down time”</td>
<td>continuous process</td>
</tr>
<tr>
<td>power consumption per ton of aluminum sulphite</td>
<td>110 kWh</td>
<td>27 kWh</td>
</tr>
<tr>
<td>insoluble (dirt)</td>
<td>8–10%</td>
<td>1–2%</td>
</tr>
<tr>
<td>water content</td>
<td>9–15%</td>
<td>4–5%</td>
</tr>
<tr>
<td>colour</td>
<td>grey-brown</td>
<td>white</td>
</tr>
<tr>
<td>uses other than water purification</td>
<td>none</td>
<td>pharmaceutical</td>
</tr>
</tbody>
</table>

In small groups, create and organize headings for one of the following formal reports. Give specific, descriptive subheadings in the biggest section. You may provide any added information you need to do a good job.

- a) Ajax is concerned about Northfield’s poor profit picture, as compared with Belmont’s. It suspects that poor management is the problem, but hasn’t been closely involved with the operation. You are a consultant for Ajax, investigating and reporting on the problem which you think is technical rather than managerial.

- b) Domtech Corporation is another conglomerate in the chemical field, intent on expanding its holdings. Since it has heard that Ajax wants to sell some holdings, it has hired you to investigate and report on both plants.
c) Whitfield Industries is another conglomerate in the chemical field. It has heard that Northfield could be up for grabs and wants to buy it. As a consultant reporting to them, you have concluded that this would be a bad idea.

d) Ajax plans to close its Northfield operation (while keeping the Belmont plant open). Your job is to explain the reasons for the decision in a technical report, which will be made available to workers along with the company’s plans for relocation and severance.

e) You are the manager of operations for Northfield. Through discussions with local politicians, you discover that Northfield may qualify for a plant modernization grant, but that Ajax would have to apply for it. Since Ajax will have to spend a lot of time negotiating such a grant and will have to make certain guarantees to the government, the president of Ajax asks you to write a formal report to him which shows why the plant needs modernization.

Thinking it Through

1. **Writing a Formal Report: Ajax Corporation**

   Using the information supplied in Exercise 2 above, write a formal report for one of the five tasks listed after the chart. Add information if needed.

2. **Presenting Your Ajax Report**

   Individually or in small groups, prepare and deliver a short oral presentation based on one of the reports prepared for the previous question. Have two or three members of the class play the role of the audience. Assume that they have not read the report and have some questions. The length of presentation will depend on the number of presenters—a maximum of four minutes per presenter, including any response to questions.

3. **Writing and Presenting a Proposal**

   As a member of your college’s Student Affairs Committee, you think it would be helpful if the college set up an information booth for the first month of the school year. The booth would be staffed five days a week by upper-level students, who would be paid the minimum wage. They would help new students find their way around the campus and let them know about the various student services available (such as sports facilities, health services, and clubs). The booth would be located in the central meeting hall of the classroom building, where there is a lot of student traffic.
Since you think the information booth would make new students feel more at home, you want the administration to approve and finance the plan.

a) Write a proposal to your college principal.

b) Give the class an oral presentation based on the proposal. It should be about three minutes in length.

4. Proposing Improvements

Think of a way in which an activity you have participated in could be improved. The activity could be part of a paid or volunteer job, a sports team, a club, or any other aspect of student life. Write a formal proposal to the person in charge of that activity, suggesting why and how the change should be made. Assume that the person is open to suggestions.

5. Reporting on Problems and Solutions

Think of a problem area in a job you have held or in some aspect of student life. Write a formal report to the person in charge of that area, analyzing the problem and recommending changes. Assume that the reader is aware that the problem exists and has agreed to read your report but is habitually cautious and nervous about change.

6. Writing a Proposal: Summer Work Program

To help students earn money and gain work experience, the provincial government has agreed to pay 300 students up to $3 000 each to devise and carry out civic service or civic improvement projects. The projects must benefit a needy area or group or the community as a whole. The rules for the program state that the government will pay $8.00 per hour to a student, plus any material costs not exceeding $1 000. Students may propose a joint project with up to four students participating.

Write a formal proposal to Arthur Belmont, Coordinator of the Student Summer Work Program.

7. Presenting Your Work Program Proposal

Assume that the members of the class are the committee that selects the best projects for the student summer work program described in the preceding question.

Make a brief oral presentation (under four minutes), in which you try to convince the committee of the merits of your proposal.
Online Activities

1. Paraphrasing a Source

[link]

Visit this Purdue University site and read the article on paraphrasing material. Then follow the link to the exercise on paraphrasing. Compare your answers to those on the Web site and be prepared to discuss any differences between them.

2. Avoiding Plagiarism

[link]

Visit this University of Toronto Engineering Writing Centre site and complete the “Plagiarism self-tester.”

3. Evaluating a Report

[link]

This Temple University, PA, site contains links to three business reports that earned A grades for the students who wrote them. Read one of the reports and then refer to Figure 9-4 in this chapter of Impact: “Structure of a Formal Report.” Make brief notes showing how the sample report does or does not use the structure outlined in Figure 9-4. On the basis of your analysis, indicate whether or not you would give the report an A grade and write an evaluation of the report for the student who wrote it.

Weblinks

[link]

From Purdue University, some guidelines on writing report abstracts.

These next three sites are from the University of Toronto Engineering Writing Centre.

[link]

This site contains a discussion of writing and using outlines.

[link]

This site has detailed instructions on writing a progress report.
www.ecf.toronto.edu/~writing/proposals.htm
This site illustrates the elements of a business proposal.

owl.english.purdue.edu/handouts/index2.html#research
This Purdue University site has a number of links to relevant topics such as using statistics, conducting Web searches, documenting electronic sources, using APA and MLA formats, and avoiding plagiarism.

fdncenter.org/onlib/shortcourse/propl.html
This Foundation Center site offers a two-part short course on writing proposals.

www.library.wisc.edu/libraries/Memorial/citing.htm
An Internet citation guide from the University of Wisconsin–Madison.

methods.fullerton.edu/appa.html
This site includes links to sites dealing with APA style and plagiarism.

http://www.sharpecopy.com/soho/soho_writing/soho_writetowin.html
A detailed article on writing effective business proposals.

http://www.sharpecopy.com/soho/soho_writng/soho_letterproposals.html
A guideline for writing effective letter proposals.

http://www.sharpecopy.com/soho/soho_writing/soho_proposalmistakes.html
A list of common mistakes in proposal writing.

A detailed list of guidelines for report writing.

www.bedfordstmartins.com/online/citex.html
From the college publisher Bedford/St. Martin’s, this is the definitive guide to using Internet sources.

leo.stcloudstate.edu/catalogue.html
Visit this St. Cloud State University site and follow the links to subjects such as assessing the credibility of online sources, documenting Internet sources, plagiarism, and APA/MLA formats.
References
