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STYLE PREFERENCES FOR MARKETING RESEARCH REPORTS

Dissertation

Presented in Partial Fulfillment of the Requirements for
the Degree Doctor of Philosophy in the Graduate
School of The Ohio State University

By

William Homer Bonner, B. S., M. S.

*****

The Ohio State University
1961

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CHAPTER I

INTRODUCTION TO THE PROBLEM

As American business increases in volume and complexity, executives realize more and more the importance of effective communications. Intra-organizational communications flow in upward, downward, or lateral fashion and affect personnel in all levels of the organization structure. These communications play an important role in decision-making processes and in other elements of business performance. Letters, memoranda, and written formal reports are among the many modern-day communication media.

With a greater degree of decentralization of management functions than was found some years ago, managers require more written communications than they did previously. As stated by Shurter:

Within business itself, the testimony is unanimous—the volume of reports, letters, and memorandums has increased to a point marked by the almost universal complaint: "We've turned our offices into paper mills." For business writers, this consensus adds up to only one conclusion: their messages must be more concise, more readable, more effective to survive the competition.¹

Various efforts have been made to improve the quality of business reports. Among these efforts has been the offering of report-writing courses by numerous colleges and universities.

Statement of the Problem

The purpose of this study was to determine preferences for selected style factors used in presenting marketing research reports. This study was made so that preferred styles could be taught in a university course in business report writing.

In order to determine the styles that should be taught in a business report-writing course, these questions had to be answered:

1. How much information concerning presentation styles for marketing research reports did businesses provide through report-writing manuals?
2. What common style factors did report writers use in presenting information by means of marketing research reports?
3. What styles did business executives prefer for marketing research reports?
4. What styles did business report-writing instructors prefer for marketing research reports?

Importance of the Study

The increasing importance of written business reports as tools of management was emphasized by Shurter as follows:

The report-writing function of business will unquestionably increase in importance. With the development of larger and larger companies employing more people, the number of reports required to maintain communication increases not in an arithmetical progression of 1, 2, 3, 4 but more nearly in a geometrical progression of 2, 4, 8, 16.2

2Ibid., p. 293.
Part of this increase in the number of written reports required by business has been caused by the growth which marketing research, a comparatively new function of business, has experienced in recent years. As the number of written reports increases, the importance of proper presentation of these reports increases. Reports must convey to executives information necessary for making sound business decisions, but merely conveying the information is not enough. The information must be presented in such a manner that it can be grasped easily and quickly by busy executives.

Crisp, in discussing the importance of proper presentation of marketing research findings, said:

Reporting is often a weak link in the research process. This is in part a reflection of the fact that the communicating skills required for competent reporting are different from those which are required in the planning and execution of the research, in the opinion of some students of this problem.3

The importance of proper presentation of marketing research reports was stressed by Brown as follows:

It is generally recognized that many marketing research studies, costing large sums of money and resulting in conclusions which are often of the greatest value, fail because the results have not been properly presented. . . . . . . . . . . . .
It is perhaps safe to say that in the typical case a large share of the effectiveness of a marketing research depends on how skillfully the report is written.4

Numerous executives who responded to the request for information for the present study expressed their recognition of a need for research

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in methods of presenting data in written form. The following excerpt from a letter contains statements made by one businessman in response to the request for information for the present study:

My past experience has shown that it is difficult to find recent college graduates who are able to write clearly and concisely and accomplish a written project in a reasonable length of time. I heartily support your efforts, therefore, to improve upon this deficiency which currently exists among college graduates.

Another businessman, in response to the request for information for the present study, made this statement:

We have no report writing manual. This emphasizes the importance of your project. Our company would benefit greatly from the results of your survey.

As the need for improvement in writing ability has been expressed by report-writing authorities and by business executives and as only a limited amount of research has been done concerning presentation styles, it was felt that a need existed for a study of style preferences for marketing research reports. The need for this study was further evidenced by the controversial views expressed by authorities.

A committee appointed by the American Marketing Association to study the preparation and presentation of research reports encouraged, as an aid to improving the quality of reports, the depositing of good examples of marketing reports in university libraries for study by future report writers.5 Such reports are not generally available in libraries, however.

Because reports of this nature are usually confidential, they are not easily obtainable for study by students or instructors. Instructors and students need to know generally preferred style practices. By knowing the style preferences of 50 business executives, college graduates who write reports for organizations that provide no writing instructions would have a better basis on which they could develop writing style than if their study of styles were limited to their instructors' preferences, textbooks, and information not based on research.

As a result of the report writers' improved methods of presenting marketing research reports, managers would be benefited because their reading, interpreting, and making later references to the reports would be facilitated.

Limitations of the Study

This study was limited to a selected list of style factors for presenting marketing research reports. No study of the contents of the reports was made, and no phase of a possible report-writing course was studied except the selected style factors for presenting reports.

The reports examined in this study were limited to 50—one marketing research report from each of 50 large, widely known businesses located in various parts of the continental United States.

Only formal reports were included in this study. Letters, memoranda, and other one-, two-, and three-page reports were excluded.

A majority of the reports were confidential and were not generally available for study outside the organization for which they were written.
The findings of this study might have been somewhat different if the study had included more reports that were written for circulation among people outside the organization.

While the original plan for this study was to include only those reports which the lenders considered good reports, 50 such reports were not available.

Methods Used for the Study

Nine major steps were taken in completing this study of preferences for selected style factors for marketing research reports. (See Chapter II for a detailed description of the methods used.)

Related literature was studied. Letters were written to business executives to secure copies of report-writing manuals and copies of reports. The report-writing manuals were studied. A check list of style factors was made for use in analyzing the reports. After the 50 reports had been analyzed according to the items on the check list, questions were mailed to the business executives.

When the executives' replies had been studied, questions were mailed to a selected group of college instructors of report-writing courses. The replies from the instructors were studied. After the data had been studied and presented, a style manual was prepared for use in a college report-writing course.

Review of Previous Studies

A limited number of research studies concerning business report writing have been completed. No study has been made that paralleled the
present study of selected style factors for marketing research reports. Some of the completed studies, though, contained elements that are similar to some of those included in the present study.

In 1954 McCord made a study of the acceptable practices in the mechanics of report preparation. The study was made for the purpose of aiding report writers in preparing attractive formats for business reports. The procedure for this study included (1) the selection and presentation of a body of rules which represented good practice, (2) a discussion of the preparation and use of a manuscript layout guide, (3) the various typescript standards, (4) a study of the problem of punctuation, and (5) a discussion of documentation standards. Information for this study was taken from books, periodicals and other publications, and oral communications with a professor of business administration.

In addition to the discussion of the preparation of a layout guide for page arrangement, these topics were discussed: qualities of the paper and carbon paper to be used for business reports; types of bindings; margins; spacing—quotations, text materials, and headings; paragraph indentations; page numbering; underlining practices; rules for expressing numbers; and the presentation of equations and formulas. For some topics, only one possible style was discussed; for other topics, two or more possible styles were discussed. A conclusion drawn from the study was that the acceptable manuscript did not depend so much upon the

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particular rules followed as upon the consistency with which they were followed. A manual was developed, and a recommendation was that this manual and other manuals be studied in determining the rules to be followed for arranging a format.

Walker, in 1948, made a critical analysis of the form, content, and nature of corporation annual reports. The purposes of that study were to (1) analyze the form, content, and nature of what were considered to be the better corporation annual reports for 1956; (2) set up criteria for the preparation and evaluation of corporate annual reports; and (3) define as specifically as possible what ought to be included in annual reports to meet the information needs of stockholders, employees, customers, and the general public. The 1946 annual reports for one hundred relatively large industrial companies were analyzed. Reports on which this study was based were those reports for 1946 that were rated "first" or "second" in the annual evaluations of corporation annual reports sponsored by the magazine, Financial World. This study was concerned with such factors as page sizes, number of pages, number of blank pages, pages of photographs, table of contents, charts, maps, tables, type of binding, cover designs, color, typography, organization of the report, and letter from the president.

Among the conclusions reached from that study are the following:

(1) The annual report must provide a sound basis for the understanding and appreciation of the contributions and interests of the several

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groups. (2) The more important shortcomings of most corporate annual reports are omissions of pertinent data, an excess of pictorial material, a shortage of interpretative material, confusing and misleading terminology, and misplaced emphasis. (3) Every annual report should contain comparative financial-statement data covering a ten-year period, a period of a complete business cycle, or the life of the corporation. (4) While color, pictures, and charts can contribute to better reporting, the relative worth of the reports depends primarily on the pertinence and volume of factual data contained and the degree to which these facts are adequately displayed and emphasized. (5) Management has the responsibility to present and interpret the pertinent facts—favorable or unfavorable. (6) The following criteria set forth the minimum essentials of a good annual report:

a. Accuracy. The content should be free from error; the report should tell the truth without any avoidable misleading inferences.

b. Completeness. The report should include all information in which the report recipient has a legitimate interest or right to expect.

c. Clarity. The presentation should be so clear that the recipients can get the correct meaning without difficulty.

d. Interest. The report should have sufficient reader appeal to encourage its being read.

e. Balance. Proper emphasis is essential; the presentation should be such that the pertinent facts and relationships are emphasized and color, pictures, graphics, and similar devices are used only incidentally in the telling of the story.
Hay made a study of corporate annual reports in 1954. The purpose of his study was to propose standards for the presentation of accounting and financial information in corporate annual reports. These standards were not proposed for the purpose of telling management how to present its annual reports to the readers. These standards were suggestions for the consideration of accountants who aid management in the preparation of annual reports. The chief source of information for this study was selected corporations' published annual reports for a ten-year period. Secondary sources of information were books, pamphlets, and magazine articles. Additional information was obtained by correspondence, questionnaires, and personal interviews with the persons who made and used the annual reports.

A questionnaire was designed and sent to manufacturers, retailers, wholesalers, service enterprises, and public utilities corporations to obtain top-management "thinking" on their annual reports. From the 300 questionnaires that were mailed, 205 usable replies were received. The annual reports in the files of the Accounting Department were used in conducting an analysis of the report contents and of the methods of presentation.

Among the conclusions from Hay's study were the following:

(1) What to include and how to present it to varied groups of interested people so as to be understood are problems that top-management people recognize in annual report preparation. (2) Very few companies have

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made a survey to determine what readers would like to have presented and how this information should be presented in the annual reports.

(3) Most top managements have supported a trend in recent years to improve annual reports. (4) One of the greatest improvements in annual reporting is the use of color. (5) One of the most effective means of communicating information and influencing readers is through graphs, charts, and pictures.

In 1959 Secoy made a study of the form, content, and use of notes to financial statements in corporate annual reports. That study was based on a selected sample of 125 annual reports of industrial and commercial corporations. These reports were considered as representative of the reports currently provided to the stockholders of publicly owned corporations. This study was concerned with the form, content, and use of notes in current practices to serve as a necessary preliminary to and basis for further studies which would lead to the formulation of a formal body of standards and principles of disclosures in corporate reporting.

Secoy's study included a consideration of such characteristics of the notes as their location and position, wording and terminology, and length. Also included in that study were an analysis, classification, and enumeration of the contents of the notes in terms of their subject matter; the types of notes used for the various subjects; the relative importance of these subjects; and the nature of the information involved.

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primarily in terms of its systematic and periodic relations to financial position and results of operations.

Hites completed in 1950 a study concerning the relation of readability and format to retention in communication. Certain assumptions were made; and, in order to determine whether these assumptions were valid, a set of reading materials was designed. The choice of a topic for the reading material was determined by the subjects available for testing—771 Air Force R.O.T.C. freshmen at The Ohio State University. Three communications on the same subject, map reading, were drafted. These communications contained exactly the same material, but each was at a different difficulty level. The Dale-Chall formula was used in judging the grade level of the communications. One selection was written at the 7-8th grade level; one was written at the 11-12th grade level; and one was written at the college level. At each of these three readability levels, three forms of the communication were provided. One form was paragraphed by subject matter; one form was not paragraphed; and one form had a heading for each paragraph.

These nine forms of the communication were distributed at random among the 771 subjects with 68 in each group. After the subjects read the communication, the communication was taken by the examiner. Then, the subjects were asked to answer 20 questions.

Among the findings of this research were these: (1) The means of the comprehension or retention scores made on reading material that was

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paragraphed were significantly greater than the means of the comprehension or retention scores made on the material presented in unparagraphed form. (2) The means of the comprehension or retention scores made on reading material with paragraph headings were not significantly greater than the means of comprehension and retention scores made on the same material with unparagraphed headings. (3) The means of the comprehension or retention scores made on reading material with short sentences were not significantly greater than the means of comprehension or retention scores made on the same material with longer sentences.

The research study most closely related to the present study was completed by Hislop in 1956. That study, which was made to determine the content of a course in business report writing, resembled the present study in these four ways: (1) Business reports were examined. (2) Business executives supplied information. (3) Instructors of business report-writing courses supplied information. (4) Some of the topics covered were the same as some of those in the present study. While the two studies had these similarities, they had dissimilar characteristics, also. The four chief differences were these: (1) The business reports that were examined were not the same types. (2) The types of information obtained from executives were different. (3) The types of information obtained from instructors were not the same. (4) Some of the topics covered were not the same for the two studies. The findings from the

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two studies were different for the topics that were identical or similar.

For the Hislop study businessmen were asked to send copies of any intra-organizational reports and to make comments on the preparation of report writers. The principal body of data accumulated by that investigation came from the analysis of 287 reports that were supplied by 106 firms. After the reports had been examined, the data collected were used for formulating questions that were mailed to 28 instructors of full-semester business report-writing courses in institutions accredited by the American Association of Collegiate Schools of Business. Twenty instructors responded to these questions which were phrased in terms of learning problems. A list of possible answers was supplied from which the instructors could choose one answer and add comments in reaction to such statements as, "How to describe the apparatus, equipment, materials used in the course of the investigation." The instructors were asked to indicate whether or not they felt that these learning problems should be a part of a business report-writing course.

Following are some of the findings from the Hislop study for a portion of the topics that were also included in the present study:
(1) An introductory synopsis of the findings of the study was included in only 18.5 per cent of the reports. (2) About 3 per cent of the reports had covers. (3) Approximately one half of the reports examined were not longer than two pages. (4) Subject-matter captions were included in 26.8 per cent of the reports. (5) A summary of the study was included in some section of 54 per cent of the reports. (6) There was no paragraph of more than six lines in 41.8 per cent of the reports.
(7) Conclusions and recommendations were interwoven with the discussion and not summarized in the introductory or closing section in 46 per cent of the reports. (8) A special page for the title-page information was included in 7.3 per cent of the reports. (9) Writers expressed personal opinions freely throughout the report in 72.5 per cent of the reports.

Some of the recommendations were that the student should (1) learn to write brief reports of not more than two pages in length for presentation to busy executives, (2) learn to write a brief summary of the salient points of his reports, (3) have at his command a reasonable skill in the art of writing, (4) learn to organize his data in a logical presentation which answers the principal questions of the investigation and which supports his conclusions and recommendations, (5) learn the specifics of the intra-organizational report form as revealed by research studies and by the student's examination of intra-organizational reports secured from business organizations, and (6) learn to identify the main questions with which his report is concerned and to use them as a guide to the investigation of the problem and the selection of the essential data. A further recommendation was that a study similar in purpose to the one completed by Hislop should be made periodically to determine the trend in report writing.
CHAPTER II

METHODS AND PROCEDURES

The methods and procedures used in completing this study of style preferences for marketing research reports may be explained by describing the nine major steps that were taken:

1. Studying related literature
2. Selecting business organizations and obtaining reports and report-writing manuals
3. Studying report-writing manuals
4. Selecting reports for analysis
5. Analyzing reports
6. Obtaining additional information from business executives
7. Obtaining information from instructors of business report-writing courses
8. Studying and presenting the information
9. Drawing conclusions and making recommendations

Studying Related Literature

In order to learn what research had been done on the subject of business report writing, five published lists of research projects were examined:


Some lists duplicated information contained in other lists. As each list was examined carefully, it was believed that the topics of all research on business report writing were considered for possible relationship to the present study.

The investigator for the present study examined copies of all completed research that he believed to be related to his study. Copies of these studies were obtained through inter-library loans, from the libraries at The Ohio State University, and by purchase of a duplicate of one study. The contents of the studies that were directly related to the present study were summarized, and these summaries were presented in Chapter I of this dissertation.

The Subject Guide to Books in Print 1960 was examined for a list of recent books related to the writing of business reports. From this examination it was learned that 15 books had been published within the last five years. Copies of these books were obtained from The Ohio State University library and by purchases. These books were studied. Other
books, as well as periodicals and other publications, concerning report writing and marketing research were also studied.

A study of the completed research projects, books, periodicals, other publications, letters from businessmen, and report-writing manuals helped the investigator in selecting the style factors that were included in this dissertation.

Selecting Businesses and Obtaining Reports

Many students at The University of Tennessee expect to be employed in the South. Because this study was made in order to learn what style practices should be taught in a business report-writing course at The University of Tennessee, the investigator tried to obtain the loan of reports from 50 businesses located in 12 southern states. Moody's Directory of Industrial Manufacturers 1960 was used as a source for names and addresses of businesses and names of the presidents of the businesses. Letters requesting the loan of a copy of the organization's report-writing manual and a copy of a good marketing research report were mailed to the presidents of 50 of those business organizations whose sales amounted to $1,000,000 or more during 1959.

In an effort to make the letters as effective as possible, a draft of the letters was discussed in personal interviews with three executives in Columbus, Ohio. The businesses that these executives represented were comparable in type and volume of sales to those businesses that were asked to lend materials for this style preference study. Each of the three executives in Columbus was asked to criticize the letter and to offer suggestions that might increase its effectiveness.
One executive suggested revising the letter, which introduced reader interest in the second paragraph, to emphasize reader interest in the first paragraph. One suggested a revision that would introduce reader interest near the end of the letter. One suggested that no revision be made.

Because of these differences of opinion, it was decided to mail on one date—November 3, 1960—25 typewritten letters introducing reader interest in the first paragraph (Appendix I) and 25 typewritten letters introducing reader interest near the end of the letter (Appendix II). A 100 per cent response was not expected. It was decided that, if one letter proved to be more effective than the other, that letter would be written to other businesses.

Nine businessmen responded to the letter that introduced reader interest in the first paragraph. Fifteen responded to the letter that introduced reader interest near the end of the letter.

While 24 businessmen responded to these letters, only three sent marketing research reports. Each of these three men represented a business that had total sales of considerably more than $1,000,000 during 1959. Sixteen men said they had no marketing research reports; three did not send reports because they were confidential; and two gave other reasons for not sending reports.

The number of businesses with home offices in the South that had total sales of $1,000,000 or more for 1959 was approximately 150. Because of this limited number of businesses, the necessity of sending requests for the loan of reports and writing manuals to a greater
geographic area seemed apparent. *Moody's Directory of Industrial Manu-
facturers 1960* was consulted for additional addresses. Typewritten
letters were mailed between November 25, 1960, and December 9, 1960, to
210 businesses scattered throughout the continental United States. A
majority of these businesses had sales of $100,000,000 or more for 1959.
When a person's name was listed in the Directory as an official in the
marketing research department, the letter was addressed to that person.
When no person's name was listed in this manner, the letter was addressed
to the Director of Marketing Research. The letter which introduced
reader interest near the end of the letter was revised slightly
(Appendix III) and mailed to these addresses.

In response to the 360 letters that were mailed, 216, or 60 per
cent, of the addressees wrote letters. Of this group 65 sent marketing
research reports, and 11 sent other types of reports. Fourteen respond-
ents sent information pertaining to the writing of reports. Two letters
were returned unopened—one because of an insufficient address and the
other because the addressee was no longer employed at that address.

Individually composed letters were mailed to acknowledge receipt
of the materials and to express appreciation for the executives'
cooperation.

**Studying Report-Writing Manuals**

The report-writing manuals and other writing instructions and
suggestions supplied by the businessmen were studied to determine the
kinds of information business organizations provided for report writers
and to help determine the style factors that should be included in the
present study.
The report-writing information provided by businesses is reviewed in Chapter III.

Selecting Reports for Analysis

After the 87 marketing research reports had been received from 65 business organizations, these procedures were followed in selecting the 50 reports for a style analysis:

1. The letters that accompanied the reports were read to determine which executives seemed to be especially interested in the study of style factors. Reports from these executives were selected first.

2. In selecting reports from executives whose letters did not indicate a special interest in the study of style factors, those reports that appeared to be most comparable to the first ones selected so far as length and method of presentation were concerned were chosen. In this selection process no thorough study of the reports was made to determine comparable features.

3. In many cases the executives who sent more than one report suggested that a particular report be used for the analysis. In such cases the report suggested by the executive was used. When all the reports from one business seemed to be equal in method of presentation, the shortest report was selected. All one-, two-, and three-page reports were excluded, however.

The names and addresses of the business organizations whose reports were examined in this study, as well as the dates of the reports, are shown in Appendix IV. Because some of the reports were confidential, no report titles are revealed in this dissertation.
Analyzing Reports

A list of style factors that were considered in analyzing the marketing research reports was prepared after the related literature had been reviewed. The style factors included in the list were taken from six sources; namely, previous research studies, controversial points mentioned by authorities, questions that had been raised in report-writing classes taught by the investigator, report-writing information supplied by businesses, letters received from businessmen, and the analysis of the reports.

The style factors on the original list were typewritten with triple spacing on 8½ by 11-inch bond paper. Beside each style factor that appeared in the first report that was analyzed a check mark was placed in a column assigned to the first report. As each succeeding report was analyzed, a column was drawn and assigned to that report, making a total of 50 columns on the list when the analysis of marketing research reports was completed.

Some style factors were added to the original triple-spaced list as style factors were encountered which had not appeared in reports that had already been analyzed in this study. The style-factor list is shown as Appendix V.

Check marks were used to indicate the presence of most of the factors that were included in this analysis. Figures had to be recorded
in the columns beside certain style factors. Figures were recorded to
designate the number of:

- Pages in the body of the report
- Pages in the appendix
- Paragraphs in the body of the report
- Lines in the shortest paragraph
- Lines in the longest paragraph

- Lines in the report
- Sentences in sample paragraphs
- Words in the shortest sentence in sample paragraphs
- Words in the longest sentence in sample paragraphs
- Words in sample sentences

- Simple sentences in sample paragraphs
- Compound sentences in sample paragraphs
- Complex sentences in sample paragraphs
- Compound-complex sentences in sample paragraphs

After the 50 reports had been analyzed, the check marks that had
been placed beside the style factors in the list were counted to determine
the number of reports in which the various style factors appeared.
These totals were recorded in a column which preceded the column assigned
to the first report.

Most of the check-list items which were not studied beyond the
examination of the reports are discussed in Chapter IV. The five check-
list items which were not studied beyond this examination and are not
discussed in Chapter IV are designated by an asterisk (*) in Appendix V.

**Obtaining Additional Information**
**from Business Executives**

Some of the items on the analysis check list (those items dis-
cussed in Chapter IV and those items designated by an asterisk (*) in
Appendix V) did not seem to be of sufficient importance to warrant a
request to executives for expressions of their preferences. Some items
on the check list did seem to be of sufficient importance to justify a request for the executives to express their preferences and to give reasons for their preferences.

A master list of questions was prepared which included the items that seemed worthy of further study. In 18 of these questions, the number of organizations whose reports represented the various style factors was shown. For some items the executives whose reports did not contain these style factors were asked to indicate whether they preferred that most of their marketing research reports contain these factors. For other items those executives whose reports did contain these style factors were asked to state whether they ordinarily preferred these style practices. In either case the executives were asked to give reasons for their preferences. These questions, which were accompanied by instructions for answering, are shown as Appendix VIII. The names of the businesses whose reports were examined were not disclosed in the questionnaire.

In no case did all of the 18 questions on the master list apply to one report. From this master list a separate list of questions was typewritten for each organization whose report was examined. The number of these questions that were mailed to the organizations varied from four to 12. Three questions (Nos. 16, 17, and 18 on the master list) applied to 100 per cent of the businesses. These three questions were mimeographed.

The data collected by examining the reports were so limited for some style factors that listing quantities seemed inappropriate. For these factors a separate list of 22 questions was prepared. These
questions and instructions for answering them (Appendix IX) were mimeo-
graphed and mailed to each of the 50 executives whose reports were
examined. This list includes questions concerning seven factors for
which no data were collected in the report analysis (Appendix VI).

The two lists of questions described in this section were mailed
with the reports when the reports were returned to the lenders. A
letter, which is shown as Appendix VII, was mailed with these lists and
reports to explain the procedure the business executives were to follow
in answering the questions.

The questions on these two lists were answered and returned by 42
of the 50 executives within four weeks after they were mailed by the
investigator. After four weeks had elapsed from the time of mailing the
questions and reports, the investigator mailed typewritten follow-up
letters to the eight executives who had not answered and returned the
questionnaires. A copy of this follow-up letter is shown as Appendix X.
Two replies were received within one week's time after the follow-up
letters were mailed, making a total of 44 completed questionnaires. The
information that was subsequently mailed to instructors of business
report-writing courses was taken from the results of these 44 replies
from businessmen. Another reply was eventually received, making a grand
total of 45.

On the basis of a study of the replies from businessmen, some
conclusions could be reached concerning preferences for some style
factors. These style factors are discussed in Chapter V.
Obtaining Information from Instructors of Business Report-Writing Courses

College or university instructors who had a special interest in business writing and who had spent a good deal of time teaching business report-writing courses and participating in other activities concerning the writing of business reports could be expected to possess much knowledge of good style practices for business reports. Therefore, opinions of 15 instructors were sought concerning the 17 style factors that the investigator felt should be studied beyond the businessmen's replies.

Each instructor whose opinions were included in this study met the following criteria:

1. He had taught business report writing for five years or longer.
2. He was teaching a business report-writing course during the school year 1960-1961.
3. He had participated in a regional or a national conference on business writing or had written an article or a book on business report writing.

The names and addresses of a large majority of the instructors who were asked to participate in this study were taken from current issues of a bulletin published by the American Business Writing Association. The other instructors were acquaintances of the investigator. As it was not known whether each instructor met the three criteria that had been established, a typewritten letter which listed the criteria to be met, explained the purpose of the research study, and asked the
instructors to participate was mailed with copies of questionnaires to 30 instructors. A copy of the letter is shown as Appendix XI.

These instructors, whose names and addresses are shown as Appendix XII, represented 30 colleges and universities located in 18 states in various parts of the country.

Twenty-nine, or 97 per cent, of the 30 instructors responded. Twenty-two met the three criteria and completed the questionnaires. As one of the 22 instructors was an author of one of the report-writing books studied for this dissertation, that instructor's questionnaire was eliminated from this study. This study includes the preferences of 21 instructors rather than 15 as was originally intended.

Five of the 17 style factors to which the instructors were asked to react were among the questions which were directed to only a portion of the 50 executives whose reports were examined. The questions involving these five factors were revised for presentation to the instructors. This list of questions is shown as Appendix XIII.

Twelve of the style factors to which the instructors were asked to react were among the 22 questions on the list that was mimeographed and mailed to the 50 executives. The questions involving these 12 points were presented to the instructors in the same form as they were presented to the executives. In addition to the questions, the totals of the answers from the executives were duplicated with the questions for the instructors. A column of spaces for instructors' answers was added to this list of questions. This list of questions is shown as Appendix XIV.
The information which was obtained from instructors was studied and is discussed in Chapter VI.

**Studying and Presenting the Information**

As has been stated previously in the present chapter, information obtained from a study of report-writing manuals is discussed in Chapter III. Data pertaining to presentation factors that did not seem to warrant study beyond the examination of marketing research reports are discussed in Chapter IV. The businessmen's replies to 24 questions were studied and are discussed in Chapter V, and the businessmen's and the instructors' replies to 17 questions were studied and are discussed in Chapter VI.

**Drawing Conclusions and Making Recommendations**

From a study of the data presented in Chapters III, IV, V, and VI of this dissertation, certain conclusions were drawn concerning report-writing manuals and preferences for style factors for marketing research reports. These conclusions follow a summary of the principal findings of the study in Chapter VII. Also included in Chapter VII are certain recommendations that were made.

Chapter VIII contains the major recommendation of this study: a manual that the investigator proposed for use in a college course in business report writing for teaching preferred style practices for marketing research reports.
CHAPTER III

REPORT-WRITING MANUALS

The investigator felt that, if a large majority of the business organizations provided writing manuals for report writers, less emphasis on particular style practices may be necessary in a university report-writing course than if few businesses provided such manuals. On the other hand, if only a small minority provided writing manuals, greater emphasis on particular style practices may be necessary in a university report-writing course.

A study of writing manuals was helpful in establishing the list of factors to be studied in the present research project.

The 216 responses to the 360 letters requesting the loan of reports and report-writing manuals were categorized as follows:

<table>
<thead>
<tr>
<th>Response</th>
<th>Number</th>
<th>Per Cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Had no writing manual</td>
<td>154</td>
<td>71.3</td>
</tr>
<tr>
<td>Did not mention a writing manual</td>
<td>48</td>
<td>22.2</td>
</tr>
<tr>
<td>Sent writing information</td>
<td>14</td>
<td>6.5</td>
</tr>
<tr>
<td>Totals</td>
<td>216</td>
<td>100.0</td>
</tr>
</tbody>
</table>

No Writing Manual Available

The opinions concerning the desirability of providing report-writing manuals varied among the 154 executives who stated that they provided no such manuals. Some of the executives felt that no writing
manuals should be provided, though others felt a need for providing such manuals. An exact count of the businessmen who expressed these opposing views was not made.

The two following excerpts from letters represent the comments that were made by businessmen who stated that they did not intend to provide writing manuals for report writers:

Frankly, it would be impossible to pin-point our report-writing style much more definitely—and I would hate to see the day when we're confined to the limitations of a report writing manual.

First of all, Mr. Bonner, there is no such thing in (name of company) as a report writing manual. Management's philosophy has been that to ask its people to conform to any one style or procedure in making reports might be to reduce originality and creativity.

The two following excerpts from letters are representative of the statements that were made by businessmen who did not provide writing manuals for report writers but felt that providing such manuals had some merits:

We do not have a report writing manual at present although I believe that there would be considerable merit in developing one in the future.

(Name of company) does not have a formalized report writing manual, although it appears that a need exists for one, especially with men hired right from college.

One business executive, in replying to the request for the loan of a report-writing manual, stated:

From various surveys sponsored by the American Management Association and the American Marketing Association, results would tend to indicate that marketing research is surprisingly enough still in its infancy in many of the country's leading corporations. For this reason, I would seriously question whether or not any corporation will have manuals outlining proper reporting procedures.
No Mention of a Writing Manual

Possibly, some or all of the 48 executives who did not mention a report-writing manual represented businesses that did provide such manuals. Whether or not some or all of these 48 businesses provided writing manuals for their report writers could not be determined from the letters that were received.

Writing Information Available

Of the 14 businessmen who sent some type of report-writing information, eight sent copies of marketing research reports; four sent some type of business report other than marketing research; and two sent writing information only.

The nature of the writing information from the 14 businessmen varied considerably. Seven pieces of information were manuals designed specifically for writing business reports (two manuals were supplied by one businessman). One of these seven manuals, however, pertained to engineering reports rather than marketing research reports. The other eight pieces of information consisted of two excerpts from general procedures manuals and six one- to seven-page outlines and memoranda prepared especially to convey writing instructions and suggestions.

Description of Writing Information

The 15 pieces of writing information are described briefly in this section of the present chapter. No piece of writing information is identified by the name of the company or the name of the executive who supplied the information for this study.
The types of information contained in two or more pieces of writing information are shown in the following tabulation:

<table>
<thead>
<tr>
<th>Type of Information</th>
<th>Number of Pieces</th>
</tr>
</thead>
<tbody>
<tr>
<td>Usual divisions of the report</td>
<td>10</td>
</tr>
<tr>
<td>Discussion of the steps in gathering and reporting data</td>
<td>7</td>
</tr>
<tr>
<td>Suggestions as to content of various sections of the report</td>
<td>6</td>
</tr>
<tr>
<td>Reference to other sources of information</td>
<td>6</td>
</tr>
<tr>
<td>Numbering of illustrations</td>
<td>4</td>
</tr>
<tr>
<td>Types of bindings</td>
<td>4</td>
</tr>
<tr>
<td>Instructions for arranging format</td>
<td>4</td>
</tr>
<tr>
<td>Paragraph spacing</td>
<td>3</td>
</tr>
<tr>
<td>Methods of reproduction</td>
<td>3</td>
</tr>
<tr>
<td>Model pages</td>
<td>2</td>
</tr>
<tr>
<td>Instructions for presenting recommendations</td>
<td>2</td>
</tr>
<tr>
<td>Distribution instructions</td>
<td>2</td>
</tr>
</tbody>
</table>

**Writing Manuals**

Brief descriptions of the contents of the seven writing manuals are shown as follows:

**Manual 1.** The purpose of this manual was to provide direction with respect to the organization of research reports, the approved format for both text and tables, the forms of reproduction, and
the types of bindings to be used. This manual contained such information as:

a. The five normal subdivisions of the report; that is, objectives, summary of findings and practical implications, methodology, detailed findings, and appendix—in that order.

b. Suggestions as to the content of the various sections.

c. References to be made to tables when tables were used.

d. Use of tabs for major sections.

e. Numbering systems for pages, major headings, tables, and other illustrations.

f. Instructions for placement of tables and other illustrations and for typewriting the titles for these visual aids.

g. Instructions for paragraph spacing.

The suggestions in this manual, which contained 11 pages of instructions and 11 model pages of a report, were to be followed for all reports unless there was good reason for deviating from the standard.

Manual 2. This manual included such types of information as:

a. Characteristics which must be dominant in research department writing.

b. References to standard sources of information that were available in the research library.

c. Rules for details such as expression of figures, sentence structure, use of verbs, jargon, spelling, punctuation, and paragraph spacing.

d. Suggested format for footnotes, bibliography, and other parts of the report.
e. Basic regulations such as acknowledging writing assignments, including a date for the report, and answering requests for information.

Manual 3. This manual was prepared to serve as a general guide, to describe the qualities of a good report, and to suggest general principles involved in preparing reports. The types of information presented were:

a. Five qualities of a good report that had been suggested by two writers.

b. A discussion of the steps in gathering information and writing a report.

c. A list of the elements or sections of a typical report and a discussion as to their content and presentation.

d. A discussion of the method to be used in labeling and numbering exhibits and illustrations.

e. Instructions for bibliographical entries.

f. Suggestions for typewriting and duplicating the reports. These suggestions covered such details as margins, headings, single or double spacing of paragraphs, and methods of duplicating.

Manual 4. The following types of information were included in this manual of suggestions on how to present marketing research findings, how to use outside services efficiently, and some guides to analysis of research findings:

a. Points on which improvement was needed.

b. Discussion of the desirability of some standardization and the importance of accuracy of presentation of numbers.
c. A listing and discussion of points for making the report interesting. Such points as these were included: use of short capsule headings to highlight findings, catering to the known tastes of the reader, answering all questions raised by the purpose of the report, and emphasizing all new important findings.

d. Recommended style characteristics—avoid repetitions and avoid a heavy, technical, or pedantic phraseology.

e. Suggestions for making the report clear. These suggestions included: cover only one point in a paragraph, use short tables, use simple approximate proportions, underline key figures in tables, use short sentences and simple vocabulary, plan carefully spacings and tabulations, and make certain speculations cannot be confused with factual findings.

f. Suggestions for making the report easy to read. The suggestions included these points: number pages and summary points, index carefully long reports, make the report brief, and keep pages opened up.

g. A list of probable sections of the report with suggestions as to the types of information that would be included in each section.

h. Suggestions for editing and typewriting the report.

Manuals 5 and 6. The two manuals supplied by one organization included these types of information:

a. Emphasis on the desirability of using a standard format for all reports.
b. The divisions of the report and the information to be included in each division.

c. Suggested steps to be taken in writing a report.

d. References to sources of materials on report writing available in the organization's library.

e. Instructions concerning the abstracting, duplicating, binding, distributing, and filing of the report.

f. Instructions for spacing and numbering the various parts of the report and the proper locations for recommendations.

g. Suggestions for making good use of charts and graphs.

h. Emphasis on the necessity of including a thorough description of the work that was done.

*Manual 7.* This manual was written to give information concerning the writing of engineering reports. Some types of information included were:

a. Instructions concerning the use of formulas.

b. Reference to other available publications.

c. Suggestions concerning the steps to be taken in writing the report, selecting and preparing visual aids, and report mechanics and format.
Other Items of Writing Information

Brief descriptions of the contents of the eight items of writing information other than writing manuals follow:

Item 1. Two pages of information which dealt with report writing were taken from a departmental general procedures manual and included these types of information:

a. A list of the parts that were to be included in the report; that is, title page, summary, purpose, etc.
b. A list of people who should receive copies of all reports.
c. The types of binders required.
d. The number of copies required for departmental files.
e. Instructions for reviewing and approving the final report.
f. An illustration of a complete report.

Item 2. The three pages of writing information taken from the marketing research department procedures manual for one organization contained these four types of information:

a. Statistical standards for charts and tables.
b. Oral presentation standards.
c. An outline of a typical report.
d. Instructions for presenting recommendations.

Item 3. This one-page item of information consisted of an outline for a proposed survey. The outline listed the parts of the report; that is, purpose, method, etc.

Item 4. These two pages of writing information consisted of a check list for reports. The check list included comments and questions
that the report writer should consider concerning such topics as department of origin and date; body; figures; notes; sources; charts; signature; distribution; make-up (cover, title, report number, and attachment of pertinent figures and charts); and general (accuracy of typewriting, legible carbons, sufficient copies, etc.).

Item 5. This three-page item of writing information included the following types of information:

a. Reference to other available publications.

b. A discussion of the purposes of reports.

c. Distribution of reports.

d. A discussion of a general form for a report and possible contents of each part of the report.

e. Instructions concerning the use of illustrations and making references to the illustrations.

Item 6. This three-page item of writing information consisted of a suggested format for abbreviated reports and proposals and a suggested format for longer reports and proposals. A list of possible topics that should be covered and the types of information to be included in each possible topic were parts of the suggested outlines.

Item 7. In this item of writing information, which consisted of seven pages from a manual on marketing research procedures and techniques, the topics covered were:

a. Steps involved, such as assignment and acceptance, data gathering, analysis, and presentation.

b. Suggested parts of a written report.
c. A list of major sources of information concerning marketing research.

**Item 8.** The following types of information were included in this item of writing information:

a. General instructions on sources of data, methods of procedure, and problems involved in getting the report ready for typewriting, and instructions for typewriting.

b. Methods of numbering tables, graphs, and pages.

c. A discussion of content and arrangement of the parts of the report.

d. Getting approvals of the reports.

e. Emphasis on the importance of adopting the procedure outlined in this piece of writing information.

**Other Writing Instructions**

Three of the executives who submitted marketing research reports for this study stated that they scheduled classes for their report writers. One of these three said that arrangements were made for the report writers in his organization to enroll in a report-writing course in a nearby college.

**Summary**

This chapter contains information concerning the extent to which firms provided written suggestions and instructions for report writers.

Of the 216 business executives who responded to the request for information for this study, approximately 71 per cent said their firms
had no report-writing manual. Fourteen, or 6.5 per cent, of the 216 executives sent some item containing suggestions or instructions for writing reports. Slightly more than 22 per cent did not state whether or not their organizations provided writing instructions. Some executives felt that no writing manuals should be provided, though others felt a need for providing such information. Three executives stated that they scheduled classes for their report writers.

Descriptive elements of the 50 marketing research reports that were examined in this study are discussed in the following chapter.
CHAPTER IV

DESCRIPTION OF MARKETING RESEARCH REPORTS

The information in the present chapter is presented as a partial description of the 50 marketing research reports that were examined.

As was stated in Chapter II, some style factors did not seem to warrant study beyond the examination of the reports. Those factors which did not warrant additional study but pertained to the appearance and other general features of the reports are discussed in the present chapter. The style factors that did seem sufficiently important to warrant study beyond the examination of the reports are discussed in Chapters V and VI.

The purpose of including this descriptive information in the present chapter is merely to give the readers of this dissertation some knowledge of the general characteristics of the reports that were examined.

Covers and Bindings

Five of the reports had no covers. The covers of 45 reports varied in color and type of material. Some reports had plastic covers, and some had paper covers. Some of the covers were plain; others contained printed information.
Five reports of 15 or fewer pages had covers; the shortest report that had a cover was seven pages (body and appendix). The five reports which had no covers ranged in length from six to 15 total pages.

The types of bindings for the 50 reports are shown in the tabulation that follows:

<table>
<thead>
<tr>
<th>Binding</th>
<th>Number of Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loose-leaf</td>
<td>27</td>
</tr>
<tr>
<td>Spiral</td>
<td>14</td>
</tr>
<tr>
<td>Bound</td>
<td>2</td>
</tr>
<tr>
<td>Stapled (with cover)</td>
<td>2</td>
</tr>
<tr>
<td>Stapled (with no cover)</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>50</strong></td>
</tr>
</tbody>
</table>

**Visual Aids**

Visual aids appeared in both the body and the appendix of many of the reports. In some reports, however, visual aids appeared in the body only or in the appendix only. The types of visual aids and the number of reports in which these visual aids appeared are shown as follows:

<table>
<thead>
<tr>
<th>Visual Aid</th>
<th>Number of Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>Formal Tables</td>
<td>29</td>
</tr>
<tr>
<td>Informal Tables</td>
<td>19</td>
</tr>
<tr>
<td>Line Graphs</td>
<td>12</td>
</tr>
<tr>
<td>Bar Charts</td>
<td>9</td>
</tr>
<tr>
<td>Maps</td>
<td>5</td>
</tr>
<tr>
<td>Photographs</td>
<td>4</td>
</tr>
<tr>
<td>Pie Charts</td>
<td>3</td>
</tr>
<tr>
<td>Construction Drawings</td>
<td>3</td>
</tr>
<tr>
<td>Floor Layout Diagrams</td>
<td>2</td>
</tr>
<tr>
<td>Pictograms</td>
<td>1</td>
</tr>
</tbody>
</table>

Letters from the business executives who supplied the reports for this study indicated that in many cases other visual aids had been prepared by the report writers for use in oral presentations of the reports.
Report Lengths

Because of an oversight, the number of pages in one report was not recorded before that report was returned. The number of pages in the bodies of the other 49 reports ranged from four to 125. A majority of the reports had 11 to 30 pages each. The number of reports of the various lengths, shown in ten-page intervals, are as follows:

<table>
<thead>
<tr>
<th>Number of Pages</th>
<th>Number of Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-10</td>
<td>8</td>
</tr>
<tr>
<td>11-20</td>
<td>17</td>
</tr>
<tr>
<td>21-30</td>
<td>12</td>
</tr>
<tr>
<td>31-40</td>
<td>2</td>
</tr>
<tr>
<td>41-50</td>
<td>4</td>
</tr>
<tr>
<td>51-60</td>
<td>3</td>
</tr>
<tr>
<td>61-70</td>
<td>-</td>
</tr>
<tr>
<td>71-80</td>
<td>2</td>
</tr>
<tr>
<td>81 or more</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>49</td>
</tr>
</tbody>
</table>

Readers would not expect to find an appendix in every marketing research report. Thirty-two of the 50 reports examined in this study contained an appendix; however, the appendix to one report was not available for study.\(^1\) The number of pages for the appendices for 31 reports ranged from one to 33. A majority of the appendices contained ten or fewer pages. The number of pages, shown in five-page intervals, in the appendices of the reports are as shown on the following page.

---

\(^1\)Pages attached to three reports were not designated as appendices but were considered as such in describing report lengths in this chapter.
Paragraph Lengths

The number of paragraphs in each report and the number of lines in each paragraph were counted to determine the number of lines in the shortest paragraph of each report, the number of lines in the longest paragraph in each report, and the average number of lines in the paragraphs of each report. Some of the numbered items in lists constituted paragraphs. These numbered paragraphs were not counted in determining paragraph lengths.

As the discussion section of one report was made up entirely of numbered paragraphs, lines in the paragraphs of that report were not counted. For that reason, paragraph lengths were recorded for only 49 reports.

The shortest paragraphs of the reports ranged from one line in each of 12 reports to three lines in each of nine reports. The shortest paragraph in 28 reports was two lines.
The longest paragraphs of the reports ranged from five lines to 33 lines. The number of lines, shown in five-line intervals, in the longest paragraphs of the 49 marketing research reports are as follows:

<table>
<thead>
<tr>
<th>Number of Lines</th>
<th>Number of Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>- 5</td>
<td>2</td>
</tr>
<tr>
<td>6 - 10</td>
<td>13</td>
</tr>
<tr>
<td>11 - 15</td>
<td>20</td>
</tr>
<tr>
<td>16 - 20</td>
<td>8</td>
</tr>
<tr>
<td>21 - 25</td>
<td>3</td>
</tr>
<tr>
<td>26 - 30</td>
<td>2</td>
</tr>
<tr>
<td>31 or more</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>49</td>
</tr>
</tbody>
</table>

The average lengths of the paragraphs ranged from 2.81 lines in one report to 18 lines in another report. The following tabulation shows the average number of lines in the sample paragraphs of the reports:

<table>
<thead>
<tr>
<th>Average Number of Lines</th>
<th>Number of Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.00 - 2.99</td>
<td>2</td>
</tr>
<tr>
<td>3.00 - 3.99</td>
<td>5</td>
</tr>
<tr>
<td>4.00 - 4.99</td>
<td>11</td>
</tr>
<tr>
<td>5.00 - 5.99</td>
<td>15</td>
</tr>
<tr>
<td>6.00 - 6.99</td>
<td>7</td>
</tr>
<tr>
<td>7.00 - 7.99</td>
<td>4</td>
</tr>
<tr>
<td>8.00 - 8.99</td>
<td>1</td>
</tr>
<tr>
<td>9.00 - 9.99</td>
<td>2</td>
</tr>
<tr>
<td>10.00 - 10.99</td>
<td>1</td>
</tr>
<tr>
<td>11.00 - 11.99</td>
<td>1</td>
</tr>
<tr>
<td>12.00 - 12.99</td>
<td>1</td>
</tr>
<tr>
<td>13.00 or more</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>49</td>
</tr>
</tbody>
</table>

The average length of the sample paragraphs was six lines or shorter for a majority of the reports.
Sentence Lengths and Types

Sample paragraphs were studied to determine the lengths and the types of sentences that were used. For these samples the first paragraph of ten or more lines in each ten pages of text and visual aids was selected. When a ten-page section of a report contained no paragraph of ten or more lines, the longest paragraph of that section was used as a sample. When the body of a report contained pages in excess of one multiple of ten but less than the next multiple of ten, a paragraph was sampled from these pages if the number of excess pages was five or more. For example, three sample paragraphs were taken from a report that contained 25 pages; but only two sample paragraphs were taken from a report that contained 24 pages.

The sentence length was determined by the number of words in the sentence. The shortest sentence in the sample paragraphs ranged from five words in one report to 29 words in another report. The number of words, shown in five-word intervals, in the shortest sentences of the sample paragraphs of the reports are as follows:

<table>
<thead>
<tr>
<th>Words in a Sentence</th>
<th>Number of Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - 5</td>
<td>1</td>
</tr>
<tr>
<td>6 - 10</td>
<td>20</td>
</tr>
<tr>
<td>11 - 15</td>
<td>18</td>
</tr>
<tr>
<td>16 - 20</td>
<td>7</td>
</tr>
<tr>
<td>21 - 25</td>
<td>1</td>
</tr>
<tr>
<td>26 - 30</td>
<td>2</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>49</strong></td>
</tr>
</tbody>
</table>

As can be seen by looking at the preceding tabulation, a majority of the reports contained one or more sentences 15 words or shorter.
The longest sentence in the sample paragraphs ranged from 21 words in one report to 110 words in another report. The number of words, shown in five-word intervals, in the longest sentences of the sample paragraphs of the reports are as follows:

<table>
<thead>
<tr>
<th>Words in a Sentence</th>
<th>Number of Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 - 25</td>
<td>5</td>
</tr>
<tr>
<td>26 - 30</td>
<td>8</td>
</tr>
<tr>
<td>31 - 35</td>
<td>5</td>
</tr>
<tr>
<td>36 - 40</td>
<td>9</td>
</tr>
<tr>
<td>41 - 45</td>
<td>12</td>
</tr>
<tr>
<td>46 - 50</td>
<td>7</td>
</tr>
<tr>
<td>51 - 55</td>
<td>1</td>
</tr>
<tr>
<td>56 - 60</td>
<td>1</td>
</tr>
<tr>
<td>61 or more</td>
<td>2</td>
</tr>
<tr>
<td>Total</td>
<td>49</td>
</tr>
</tbody>
</table>

A majority of the reports contained one or more sentences that ranged from 36 words to 50 words in length.

The average lengths of the sentences ranged from 15.00 words in one report to 50.50 words in another report. The average number of words, shown in five-word intervals, in the sentences are as follows:

<table>
<thead>
<tr>
<th>Average Number of Words</th>
<th>Number of Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.00 - 19.99</td>
<td>14</td>
</tr>
<tr>
<td>20.00 - 24.99</td>
<td>20</td>
</tr>
<tr>
<td>25.00 - 29.99</td>
<td>8</td>
</tr>
<tr>
<td>30.00 - 34.99</td>
<td>6</td>
</tr>
<tr>
<td>35.00 or over</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>49</td>
</tr>
</tbody>
</table>

The sample paragraphs that were studied to determine the lengths of sentences were studied to determine also the types of sentences that
were used. The types of sentences and the number of each type that appeared in the marketing research reports were as follows:

<table>
<thead>
<tr>
<th>Type of Sentence</th>
<th>Number of Sentences</th>
</tr>
</thead>
<tbody>
<tr>
<td>Simple</td>
<td>342</td>
</tr>
<tr>
<td>Complex</td>
<td>22</td>
</tr>
<tr>
<td>Compound</td>
<td>83</td>
</tr>
<tr>
<td>Compound-complex</td>
<td>22</td>
</tr>
</tbody>
</table>

Although the number of each type of sentence in the sample paragraphs was recorded for each report, these figures are not shown in this dissertation.

Other Elements of Presentation

Other elements of style that were tabulated and the number of reports in which these elements appeared are shown as follows:

<table>
<thead>
<tr>
<th>Style Element</th>
<th>Number of Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lists of numbered items</td>
<td>12</td>
</tr>
<tr>
<td>Use of names of people</td>
<td>15</td>
</tr>
<tr>
<td>Tabs on pages</td>
<td>7</td>
</tr>
<tr>
<td>Bibliography</td>
<td>5</td>
</tr>
<tr>
<td>Use of titles of people</td>
<td>1</td>
</tr>
</tbody>
</table>

Three characteristics—positive tone (as judged by the investigator), inclusion of a discussion section, and 8½ by 11-inch page size—were common to 100 per cent of the 50 marketing research reports examined in this study.

Summary

Those style factors which did not warrant study beyond the examination of the marketing research reports but pertained to the appearance and other general features of the reports are discussed in
this chapter to give the readers of this dissertation some knowledge of the general characteristics of the reports that were examined.

Forty-five reports had covers. The covers varied in color and type of material. Slightly more than half of the reports had loose-leaf bindings; the second most frequently used binding was spiral for 14 reports.

Formal tables were included in a slight majority of the reports. Other visual aids which were included frequently, though in less than half of the reports, were informal tables, line graphs, and bar charts.

The number of pages in the bodies of the reports ranged from four to 125. Slightly more than half of the reports had 11 to 30 pages each. The number of pages for the appendices ranged from one to 33; almost two thirds of the appendices contained ten or fewer pages.

The shortest paragraphs of the reports ranged from one line in each of 12 reports to three lines in each of nine reports. The longest paragraphs of the reports ranged from five lines to 33 lines. The average lengths of the paragraphs ranged from 2.81 lines in one report to 18 lines in another report. The average lengths of the paragraphs in slightly more than half of the reports ranged from five to eight lines.

Sample paragraphs were studied to determine the lengths and the types of sentences that were used. The shortest sentence in the sample paragraphs ranged from five words in one report to 29 words in another report. The longest sentence in the sample paragraphs ranged from 21 words in one report to 110 words in another report. A little more than
half of the reports contained one or more sentences that ranged from 36 words to 50 words in length. The average lengths of the sentences ranged from 15.40 words in one report to 50.50 words in another report.

The sample paragraphs of the 50 reports contained 342 simple sentences, 244 complex sentences, 83 compound sentences, and 22 compound-complex sentences.

Slightly more than four fifths of the reports contained lists of numbered items. The three characteristics common to 100 per cent of the 50 reports were positive tone (as judged by the investigator), inclusion of a discussion section, and 8½ by 11-inch page size.

The following chapter contains information pertaining to style factors which were referred to business executives for information in addition to that obtained from analyzing the 50 marketing research reports.
CHAPTER V

STYLE PREFERENCES EXPRESSED BY BUSINESS EXECUTIVES

The report style factors that did not seem to warrant study beyond the examination of the marketing research reports were discussed in Chapter IV. These factors were discussed so the readers of this dissertation would have a better understanding of the types of reports that were examined than would be possible if such descriptive elements were not discussed.

For some style factors that did seem to warrant study beyond the examination of the marketing research reports, style preferences were substantiated to the investigator's satisfaction by additional information from the business executives who supplied the reports for this study. These style factors are discussed in the present chapter.

The style factors for which no majority preferences could be determined from the information received from executives were referred to business report-writing instructors for further information. Those style factors are discussed in Chapter VI.

Chapters V and VI contain information obtained by means of questionnaires. The possible answers that were supplied on the questionnaires were informal and not carefully worded. These possible answers were stated informally by the investigator with the belief that such informality might encourage the questionnaire recipients to express
their ideas freely without feeling that they should pay careful attention to grammatical details in their answers. Many of the statements made by respondents contained errors in grammar and abbreviations that are not generally accepted. In some instances two or more respondents expressed the same ideas but used different words. In order to eliminate the most obvious errors in grammar and to combine answers that expressed one idea, many of the replies were paraphrased for presentation in this dissertation. In all cases diligent care was exercised to preserve the meaning of the statements made by the respondents and to show accurately the degree of emphasis the respondents placed on particular words in their statements.

The information presented in the present chapter falls into two categories. In the first category is the discussion of the 12 style factors that were referred to 100 per cent of the executives who supplied reports for this study. A determination of preferences for some of these style factors was attempted in the examination of the reports. This determination of preferences could not be made on the basis of the examination of the reports, however, because the reports contained insufficient evidence. For some style factors included in this category, no information was available in the reports that were examined.

In the second category of information presented in the present chapter is the discussion of the 12 style factors for which only a portion of the executives were asked to supply information.
Preferences of All the Executives

All of the 50 executives who supplied reports for this study were asked to answer specific questions concerning their preferences for the style factors that are discussed in this division of the present chapter. Each executive was permitted to give as many reasons as he wished to give for his preferences for the 12 items of style discussed in this division. Some executives gave two or more reasons for some preferences, and some gave no reason for some of their preferences. Therefore, the number of reasons given in this study do not necessarily equal the number of persons who indicated their preferences for the style factors that were studied.

Title Page Contents

While the textbooks that were examined contained similar lists of items that were ordinarily included on the title pages of reports, no two textbooks contained identical lists. According to Ulman and Gould:

For these pages to do an effective job, they should be as uncluttered as possible, so that the important information will stand out boldly and clearly. Therefore all nonessential items should be removed from the cover and title page and either omitted or put somewhere else in the report.1

The items that appeared most frequently on the title pages of the 47 reports that contained a title page were:

<table>
<thead>
<tr>
<th>Item</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report title</td>
<td>47</td>
</tr>
<tr>
<td>Date</td>
<td>45</td>
</tr>
<tr>
<td>Department</td>
<td>32</td>
</tr>
<tr>
<td>Writer's name</td>
<td>26</td>
</tr>
<tr>
<td>Name of the company receiving the report</td>
<td>20</td>
</tr>
<tr>
<td>Project, survey, report, or study number</td>
<td>9</td>
</tr>
</tbody>
</table>

Fourteen other items appeared on the title page of one to six reports.

The businessmen who supplied the reports for this study were asked to designate which of the six items in this tabulation they preferred to have included on the title pages of most of their reports. Six of the 45 who returned the questionnaire did not answer this question. The following tabulation shows the distribution of the answers from the 39 businessmen who designated the items they preferred to have included:

<table>
<thead>
<tr>
<th>Item</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report title</td>
<td>39</td>
</tr>
<tr>
<td>Date</td>
<td>38</td>
</tr>
<tr>
<td>Department</td>
<td>37</td>
</tr>
<tr>
<td>Writer's name</td>
<td>24</td>
</tr>
<tr>
<td>Project, survey, report, or study number</td>
<td>18</td>
</tr>
<tr>
<td>Name of the company receiving the report</td>
<td>13</td>
</tr>
</tbody>
</table>

Two executives added to this list the name of the company issuing the report. Three others added one item each. These items were operating division or corporate staff department for whom the study was conducted; copy list, if classified report, copy number; and writer's initials.
Location of Statement of Purpose or Objective

In some of the marketing research reports that were examined, a statement of the purpose or objective of the report appeared in the first sentence. In other reports such statements were preceded by introductory or background information. Because of the way these two types of information were interwoven in some reports, the investigator could not make an accurate count of the frequency of each arrangement. Report illustrations in various textbooks varied in the order of presenting these two items of information. Hobart, when referring to the introductory section of marketing research reports, said: "It should start with the definition of the problem and the objective of the survey."2

The preferences for the location of the statement of the purpose or objective of the report of the 45 executives who returned the questionnaires are shown in the following tabulation:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinarily precede background information</td>
<td>39</td>
</tr>
<tr>
<td>Ordinarily follow background information</td>
<td>5</td>
</tr>
<tr>
<td>None</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>45</td>
</tr>
</tbody>
</table>

---

Ordinarily precede.—The reason that 36 of the 39 executives gave for preferring that the statement of the purpose or objective precede the background information was that with this arrangement the report readers would be better able to appreciate the background information.

One preferred to have the purpose or objective of the report stated first because it serves immediate notice on the report writer what questions he should answer in the report, and it makes for objectivity and simplification in the report.

Ordinarily follow.—Four of the five executives who preferred that the statement of the purpose or objective of the report follow the background information preferred this arrangement because background information helps readers to understand the significance of the problem and to be more receptive to the report.

Summary Length

As the number of written business reports is increasing, the summary is perhaps a more important element of the report than it was formerly. Some executives may read the entire research report; yet others may read only the most significant points. According to Anderson, Saunders, and Weeks:

Executive insistence on one-page summaries seems to be growing. Many executives have developed the habit of looking for summaries, or for conclusions and recommendations, to see if the whole report is important enough to read.3

The summaries in some of the 50 reports that were examined in this study were more than one page. As the length of the whole report was 20 or fewer pages for one half of the reports examined, the summary lengths were not tabulated. Possibly, the summaries for these short reports could be presented on one page without the report writers' making any special effort to restrict the length.

In an effort to determine the preferences for summary length, the businessmen who supplied the reports for style analysis were asked to state their preference. The replies to this request for information are tabulated as follows:

<table>
<thead>
<tr>
<th>Reply</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>As many pages as necessary for a concise summary should be used usually</td>
<td>24</td>
</tr>
<tr>
<td>An effort should be made to limit the summary to two pages</td>
<td>11</td>
</tr>
<tr>
<td>An effort should be made to limit the summary to one page</td>
<td>10</td>
</tr>
<tr>
<td>Total</td>
<td>45</td>
</tr>
</tbody>
</table>

As many pages as necessary.—Sixteen of the 24 who stated that as many pages as necessary for a concise summary should usually be used gave as their reason for this answer, "Ample space should be provided for this important section of the report." Two other reasons given for this answer were:

Many executives never read any more than the purpose, method, summary and recommendations.

To force the reader to give careful thought to this section of the report (meaning not more than 5 to 10 pages).
Two of the 21 businessmen who did not insist on a one- or a two-page summary did, however, emphasize the desirability of having a concise summary.

One- or two-page summary.—The reason given by the greatest number of the 21 businessmen who preferred a one- or a two-page summary was to save the readers' time. Twelve gave this reason. Five stated that restricting the summary length to one or two pages forces the writer to give careful thought to this section of the report, and two stated that restricting the summary length to one or two pages eliminates details and redundancy. Three gave other reasons which follow:

Briefness to bring direct answer to the problem or study.

Depending on the report, management will read two pages; often will not read the entire report.

Reports usually 20 to 50 pages require two pages for adequate summary.

Order of Findings

The placing of important points first is a trend in report writing.4

Some of the reports examined for this study contained findings that were presented in the order in which the questions were asked on the questionnaire used in obtaining data for the report. In some reports that were based on the results of a questionnaire study, the findings were not presented in the order of the questions; and in other reports

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4 Ibid., p. 10.
no questionnaire had been used. With the wide variety of topics covered in the reports (some reports were highly technical), the investigator could not determine whether the findings had been presented in the order of importance or whether any other special order had been followed in presenting the findings.

The replies to the requests for information concerning the order preferred for the presentation of report findings are summarized as follows:

<table>
<thead>
<tr>
<th>Reply</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>In the order of importance</td>
<td>21</td>
</tr>
<tr>
<td>In the order in which questions were asked if a questionnaire or interview was used in collecting the data</td>
<td>8</td>
</tr>
<tr>
<td>Logical order</td>
<td>6</td>
</tr>
<tr>
<td>Varies with the study</td>
<td>5</td>
</tr>
<tr>
<td>No preference</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>44</strong></td>
</tr>
</tbody>
</table>

One executive who returned the questionnaire did not answer this question. Eleven respondents—six who indicated a logical order and five who said their preferences varied with the report—wrote their own answers to this question rather than checking one of the possible answers supplied on the questionnaire.

**Order of importance.**—The reason 10 businessmen preferred to have the findings presented in the order of importance was to get the readers' favorable attention early. This was the reason given by the greatest number of businessmen who preferred this order for presenting report
findings. Three preferred this order of presenting the findings because they considered it the order of reader interest; one felt that this order placed emphasis on the important findings; and one felt that this order should be used to follow the objective or purpose of the study.

Order of questions.—The reason given by three of the eight businessmen who preferred that the findings be presented in the order in which the questions were asked on the questionnaire or in the interview was that this plan provides for easier reading. Three businessmen preferred this order because they considered it to be a logical presentation, and two felt that this order should be followed to encourage the readers to concentrate on all findings.

Logical order.—In addition to the six persons who checked logical order, three of the 21 who checked the order of importance preferred that order because they considered it logical; and three who checked the order in which the questions were asked preferred that order because they considered it logical.

Footnotes

While all of the authorities who discussed the use of footnotes described the conventional forms, some authorities described alternative forms. Footnotes appeared so infrequently in the marketing research reports that were examined that no logical assumptions could be made
concerning preferences for the various footnote styles. The replies indicating preferences for footnote styles were:

<table>
<thead>
<tr>
<th>Reply</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conventional footnotes at the bottom of the page; that is, title of the book, author, date, publisher, etc., are shown</td>
<td>26</td>
</tr>
<tr>
<td>No preference</td>
<td>7</td>
</tr>
<tr>
<td>All publications cited are numbered and listed at the end of a major section of the report or at the end of the body of the report with only the number assigned to the publication shown at the place where the publication was cited</td>
<td>6</td>
</tr>
<tr>
<td>Seldom or never use footnotes</td>
<td>6</td>
</tr>
<tr>
<td>Total</td>
<td>45</td>
</tr>
</tbody>
</table>

Conventional footnotes.--Of the 26 executives who preferred the conventional footnotes, 23 preferred that style because it provides an easy reference to the source of information. The two other reasons that were given for this preference were:

- Enables the reader to appraise the value of the item cited—provided he is versed in the field that is being discussed.
- Less turning of pages back and forth.

Three executives who preferred that the footnotes be shown in the text of the report indicated that the references could be included as a part of the text rather than in footnote form.

Numbered list at end of section or end of report.--Of the six executives who preferred that all publications cited be numbered and
listed at the end of a section or at the end of the body of the report, three preferred this style because it involves less detail in preparing the report. Two preferred this style because it avoids possible repetition of references. The three other reasons that were given for this preference were:

All sources used are in one place, and this list doubles as a bibliography so that it can be used to evaluate the data gathered for the report.

Easier to check all references when given in one location.

Smother reading flow.

Table Titles

Formal tables appeared in 29 of the 50 reports examined. The investigator believed that possibly all of the businesses from whom reports were borrowed had some reports that contained formal tables and other visual aids. For that reason, the questions concerning formal tables and other visual aids were directed to all of the 50 businessmen who supplied reports for this study.

As stated by Anderson, Saunders, and Weeks:

Headings are preferably types above the table or chart in capitals and lower case and should be so divided into lines as to make a neat page. Although it is permissible to use all capitals and to put the title below, it is not the best style. 5

The table titles, or headings, were shown in upper-case letters in 20 of the 29 reports that contained formal tables. The usual

5 Ibid., p. 42.
preferences, as stated by 45 businessmen, concerning the style in which table titles were typewritten were tabulated thus:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Upper-case letters</td>
<td>29</td>
</tr>
<tr>
<td>Upper- and lower-case letters</td>
<td>7</td>
</tr>
<tr>
<td>None</td>
<td>9</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>45</strong></td>
</tr>
</tbody>
</table>

**Upper-case letters.**—Of the 29 businessmen who preferred to have the table titles typewritten in all upper-case letters, 26 preferred this style because it emphasizes the title. The reason that was given by one person for this preference was that this style clearly separates the title from the text of the tables.

**Upper- and lower-case letters.**—Two of the seven businessmen who preferred to have table titles typewritten in upper- and lower-case letters preferred this style because the titles can be read easily. One said that this style allows more opportunity for emphasis, and one said that this style gives secondary importance to table headings by permitting capitals to be used for section headings.

**Placement of Number and Title for Illustrations**

Information in almost all of the textbooks examined in this study of style preferences indicated that the numbers and titles for illustrations other than formal tables were ordinarily shown below the illustrations. The numbers and titles were shown above the illustrations in the 21 reports that contained such illustrations.
The preferences for the placement of the number and the title for illustrations other than formal tables are shown in the following tabulation:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>At the top or above the illustration</td>
<td>26</td>
</tr>
<tr>
<td>At the bottom or below the illustration</td>
<td>10</td>
</tr>
<tr>
<td>None</td>
<td>6</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>42</strong></td>
</tr>
</tbody>
</table>

Three of the business executives who returned the questionnaire did not indicate a preference for this item.

**Above the illustration.**—Of the 26 who preferred to have the number and the title shown above the illustration, 19 preferred this placement because the designations are easy to read in this position. The three other reasons for preferring this position were:

- Explanatory notes, if any, at the bottom of the illustration are not confused with the title.
- Calls first attention to what the illustration is about.
- If a sequential numbering policy is followed, then a similar pattern should be followed for illustrations and tables.

**Below the illustration.**—The reasons given by the 10 businessmen who preferred that the designations be shown at the bottom or below the illustration were:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eliminates confusion when formal tables are also included in the report</td>
<td>7</td>
</tr>
<tr>
<td>Habit or conventional practice</td>
<td>2</td>
</tr>
</tbody>
</table>
Reason | Number
--- | ---
Title only clarifies what picture shows whereas in table title it is needed to tell what the table shows | 1

Total | 10

Location of Illustrations

The location of tables and charts cannot be standardized. As stated by Tuttle and Brown:

The general principle for placing any illustration is "as close as possible to the text with which it belongs." This is where the reader will need it. In practice, this principle must be modified. Sometimes part of our readers will need the illustration, but others will not. Sometimes it is too bulky to go into the body. Sometimes there are typographical disadvantages.

Sigband, in discussing the preferred locations of illustrations, said:

Most frequently the illustration should be placed within the text of the discussion if it is directly relevant to the material. If the information in the illustration is of a supplemental nature to the discussion that is being carried through, then the figure might most advantageously be placed in an appendix.

No logical assumptions could be made concerning preferences as to the location of illustrations (tables, charts, etc.) from the examination of the 50 marketing research reports. Therefore, the business executives

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who supplied the reports for this study were asked to state their preferences concerning the location of illustrations. The replies from 45 executives who returned the questionnaire are shown as follows:

<table>
<thead>
<tr>
<th>Reply</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Within the text of the discussion if the illustration is directly relevant to the material being discussed</td>
<td>38</td>
</tr>
<tr>
<td>In the appendix</td>
<td>8</td>
</tr>
<tr>
<td>Depends on the report</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>50</strong></td>
</tr>
</tbody>
</table>

Five business executives designated both possible locations as a preference. Including their replies in each of the two possible locations as they indicated accounts for the total of 50 replies from 45 respondents. Four of these five executives preferred to have the short illustrations included within the discussion section and the longer detailed illustrations included in the appendix. One executive said that, if the report contains only a few illustrations, they should be placed in the text; but, if the report contains many illustrations, they should be placed in the appendix.

**Within the text.**—The 38 executives who preferred to have the illustrations appear within the text of the discussion if the illustrations
were directly relevant to the material being discussed gave the following reasons for their preference:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Readers can study the illustration easily</td>
<td>25</td>
</tr>
<tr>
<td>More readers will look at the illustration than if it is placed in the appendix</td>
<td>18</td>
</tr>
<tr>
<td>Readers can make later references to the illustration easily</td>
<td>7</td>
</tr>
</tbody>
</table>

Other reasons given by one respondent each were:

You make your points with a combination of words and illustrations and the two should therefore be intermixed. Also--tables, graphs, etc., get much better readership than the words.

If it is worth looking at, it should be in the body of the report.

Purpose of having illustrations is to give "visual aids" to the text.

Readers can more directly relate the discussion and the illustration.

Mathematical relationships are hard to express in language—easy to grasp in charts.

A picture is worth hundreds of words. With illustrations that are self-explanatory less text is necessary. There is nothing less enticing to management than pages and pages of text. It can be set aside and not be read promptly thus delaying action!

In the appendix.—Four executives who preferred to have the illustrations shown in the appendix gave reasons for their preference. The reason given by three was that an illustration presented in the text breaks the flow of thought presented in the discussion paragraph. The
reason given by one person was that not all readers need to see the illustrations.

**Discussion of Illustrations**

While the nature of the report and the nature of the visual aids used may tend to influence the report writer in deciding whether or not the visual aids should be discussed or explained, a limited amount of specific information has been supplied by authorities that would assist report-writing students in making such decisions.

Douglass said:

The reference to a table should never be perfunctory; the text should tell why the table is included. The table is then left by itself to carry forward the thought sequence.  

Yet, according to Brown:

A complete explanation or analysis of each table should be given. It may include a description of the data and a discussion of the extent to which the figures establish facts and to which they relate to other data, with full explanations of technical terms and details. Attention should be called to maximum and minimum data, to averages, trends and tendencies. The extremes need to be pointed out, exceptions noted and conditions explained. The discussion is organized by considering, in sequence, total figures, significant figures making up the total and conclusions drawn.

In some of the reports that were examined, no interpretations of the visual aids were made; in most of the reports, however, points which seemed to be significant in the visual aids were discussed in sentence

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form. As the visual aids served the purpose of clarifying the text in some reports (as opposed to the use of text to clarify visual aids in other reports) and as no visual aids were used in some reports, preferences concerning the discussion of visual aids could not be determined from the examination of the reports.

Discussion needed.—Of the 45 businessmen who expressed a preference, 42 preferred that significant points of the illustration ordinarily be discussed. Thirty businessmen said that one of the reasons they preferred to have significant points of the illustration discussed was to make sure the readers did not overlook these important points when studying the illustrations. The reason given by nine of the 42 respondents was that the discussion would benefit the readers who would not usually study the illustrations.

Other reasons given for preferring that significant points of the illustrations be discussed were:

Because no illustration is sufficiently clear as to all of its implications to warrant presentation without discussion.

Ordinarily the only reason for narrative at all is to supplement and interpret the charts.

Illustrations are easily misunderstood, and incorrect inferences are drawn if analysis is not directed.

The illustration alone quite often cannot indicate its relation to the research or the analysis.

Implications of the illustration are not always apparent from the illustration alone.

You can't depend on readers to get a valid picture out of an illustration alone—an analyst has to (1) present facts and (2) interpret them.
First tell them, then show them, then tell what you have shown.

The discussion should carefully describe points that are not easily discernible.

Further explanation of tables or for comparison purposes.

Mention briefly to call attention.

They invariably have an important connection with the report—otherwise the illustration might not be needed—also, many readers must be spoon fed.

If illustrations are not pertinent enough to be discussed in the text, they do not belong in the report!

The illustration should contain within it brief explanatory statements.

Three of these 42 businessmen preferred to have illustrations used for the purpose of clarifying the text as is indicated by their comments that follow:

We use illustrations to help people understand written text not vice versa.

Illustrations are usually used to bring out important points in written text.

The purpose of having illustrations is to give "visual aids" to the text.

No discussion needed.—One of the three businessmen who preferred that the illustrations ordinarily stand alone—that no discussion of the important points is necessary—stated that the illustrations emphasize the text, rather than the reverse. One of the three who preferred that the illustrations ordinarily stand alone preferred this style because it minimizes the length of the report; one said that an illustration should tell a complete story.
Approximations

Readability was stressed by many authorities as a characteristic essential to business reports. In order that the report may be readable, it was suggested that the report writer write directly, interestingly, and understandably. Perhaps an effective way to present numbers in an understandable manner would be to approximate rather than restate exact numbers when discussing significant points of visual aids.

The 42 businessmen who indicated that they preferred to have illustrations discussed also indicated their preference concerning the use of approximations in the discussion of significant points in illustrations. These preferences were tabulated as follows:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinarily use approximations</td>
<td>32</td>
</tr>
<tr>
<td>Ordinarily do not use approximations</td>
<td>7</td>
</tr>
<tr>
<td>None</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>42</strong></td>
</tr>
</tbody>
</table>

Three of the businessmen who returned the questionnaire did not indicate a preference for this item.

Ordinarily use.—Twenty-four of those who preferred that approximations be used said that, when approximations are used, readers get a better understanding of relationships discussed. Eighteen indicated that a reason for this preference was that approximations are easier to read. Other reasons given for preferring that the report writer approximate rather than restate the specifics shown in the illustration were:

Data are usually no more than an approximation anyway.

61.3 is too specific to be true.
In most cases, "exact figures" give an impression of statistical significance which does not exist.

Approximations are what the readers need to know.

Feel that detailed relationships won't be remembered.

Ordinarily do not use.—Three of the seven businessmen who preferred that approximations not be used in discussing the specific numbers shown in an illustration said that readers want the specifics. Two other reasons given for this preference were:

Just as easy to be specific.

Let the reader do his own approximating. However, the treatment not only of this question but also of the report as a whole depends on the reporter's purposes and his audience. "More than 3 out of every 4 people prefer Brand x" may be good usage to make your point.

None.—One of the three respondents who indicated that they had no preference concerning the use of approximations said:

The answer to this depends on why you chose to use an approximation or didn't. Approximately 60% of the U. S. population may suit my purpose quite adequately in most situations and be easier for executives to remember, but I seldom believe in grossly approximating technical data such as 202°F if 2° may be significant.

Interpretative Comments

Some writers seem to feel that in presenting business reports in an objective manner facts only should be presented in the report discussion and that interpretative comments should be included in a separate section such as the letter of transmittal. Aurner, in discussing the presentation of factual information in business reports, said:

The opinions of an established authority or the recommendations of an investigating expert may also be included. But for those who are neither authorities nor experts, facts
are the vital things. Your report should be prepared in the form of a concise record, put down with cool impartiality—channeling facts with clarity and precision. As in the time-honored court oath, your report should strive to "present the truth, the whole truth, and nothing but the truth."

Other writers feel that the report writer's job is to include comments that will help the reader interpret the data as the writer believes they should be interpreted. The advocates of interpretative writing do, of course, expect the report writer to present his data in an unbiased manner. In discussing the desirability of having the report writer include interpretative comments in presenting research data, Kapp stated:

There are other occasions when the significance of a number is not so immediately apparent. On such occasions you should say whether the number is high or low or to be expected, even though John Smith may be able to find it out unaided. The words used to frame the number and isolate it should be so chosen that they do John Smith's thinking for him. They should state the conclusions about the number that you want him to reach; they should explain its significance, compare it with other quantities, if need be; mention any obvious courses of action to which they point.12

Forty-five executives expressed their preference concerning the use of interpretative or comment words. They stated their preference on the basis of these examples which were supplied in the questionnaire. Instead of presenting cold facts only in such a statement as, "Nine

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engines were sold in 1960," a statement such as one of the following would be used:

"Only nine engines were sold in 1960."

"It is interesting to note that nine engines were sold in 1960."

"Unfortunately, no more than nine engines were sold in 1960."

"Surprisingly, nine engines were sold in 1960."

Of the 45 business executives who expressed their preference concerning the use of comment words, 35 preferred that comment or interpretative words be used; 9 preferred that such words not be used; and 1 indicated that he had no preference in this matter.

Use comment words.—The reason given for their preference by 23 of the 35 persons who preferred that interpretative or comment words be used was that comment words make the meaning of numbers immediately apparent. Seventeen preferred that comment words be used because such comments help make the report interesting and easy to read. The other reasons that were given for this preference were:

Analyst should analyze not just report.

Goes back to my belief that analyst's jobs are to (a) report facts and (b) interpret them. Your "comment words" are, to my mind, interpretative.

We always recommend action so all parts of the text should lead up to conclusions upon which action will be based. This means we must take sides and participate in decision-making in addition to offering alternatives.

The report is a lot more than fact presentation—it is an analysis leading to a recommendation, and comment words where pertinent are part of this discussion.
Most figures need interpretation, and the researcher should be in the best position to interpret his findings if he has done a thorough job.

Comment words turn the bare data into information; otherwise a table is sufficient and the report is not needed.

Color and warmth are needed to give life and meaning to bare figures.

Writer normally is better acquainted with relevant information. His interpretation and comments are valuable.

Comment words help to convey the thought better than only the words needed to express the thought.

Do not use comment words.—The nine executives who preferred that comment words not be used in discussing the research data gave these reasons for their preference:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Readers may feel that the writer is biased</td>
<td>7</td>
</tr>
<tr>
<td>Perhaps not all readers would agree with the statements such as &quot;surprisingly,&quot; etc.</td>
<td>6</td>
</tr>
<tr>
<td>Adds unnecessary wordiness to the discussion</td>
<td>4</td>
</tr>
<tr>
<td>Comments are important, but they should be stated separately.</td>
<td>1</td>
</tr>
</tbody>
</table>

No preference.—The executive who indicated that he had no preference concerning the use of interpretative or comment words made no further statement regarding this item.
Techniques for Emphasizing

Preferences as to types of mechanical techniques used for emphasizing could not be determined from an examination of the reports. Therefore, the executives who supplied reports for this study were asked to indicate which of four techniques they preferred for emphasizing points in their marketing research reports. Each executive could have indicated a preference for any number of the techniques listed. Two of the 43 executives who replied to this question stated that they used none of the four methods listed. The two executives who used none of the four techniques made these comments:

None used—text speaks for itself.

We do not ordinarily follow any of these practices. Proper emphasis is obtained by use of the summary and the wording within the report.

The mechanical techniques preferred, as indicated by the 41 executives who preferred the use of one or more of these four techniques, are shown as follows:

<table>
<thead>
<tr>
<th>Mechanical Technique</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Underlining</td>
<td>36</td>
</tr>
<tr>
<td>Indenting from both margins</td>
<td>17</td>
</tr>
<tr>
<td>Capitalizing</td>
<td>12</td>
</tr>
<tr>
<td>Enclosing in quotation marks</td>
<td>8</td>
</tr>
</tbody>
</table>

The numbers shown in the preceding tabulation include the replies which indicated preferences for the use of one technique only as well as the use of two or more of these techniques combined in one report. These replies are explained under the six paragraph headings that follow.
**Underlining only.**—Nineteen respondents preferred the use of underlining only. The following reasons were given for that preference:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Easily understood and not confusing</td>
<td>9</td>
</tr>
<tr>
<td>Easy to handle</td>
<td>2</td>
</tr>
<tr>
<td>Habit</td>
<td>2</td>
</tr>
<tr>
<td>Personal preference for highlighting for easy reference points later</td>
<td>1</td>
</tr>
<tr>
<td>Stands out better in a single-spaced report</td>
<td>1</td>
</tr>
</tbody>
</table>

**Indenting from both margins only.**—Five respondents preferred the practice of indenting from both margins only. The two reasons that were given for that preference follow:

- Breaks up report visually—more white space—believe it gives more emphasis than other methods.
- We feel it is the best way of making the point stand out clearly. We also use underlining quite frequently.

**Capitalizing only.**—No respondent preferred the technique of capitalizing only. Twelve indicated, however, that they preferred the practice of capitalizing letters along with the use of some other method of emphasizing.

**Enclosing in quotation marks only.**—No respondent preferred the practice of enclosing in quotation marks only, though six indicated that they preferred to have some points enclosed in quotation marks along with some other method of emphasizing.
All four techniques.—The reasons given by four of the six respondents who preferred that all four mechanical techniques be employed in their reports were:

Depends on the nature of the material to be emphasized—general preference to avoid extensive underlining because it holds up and confuses the typist.

Use any of these techniques depending on context and format.

More readable report.

Mix 'em up to avoid monotony!

Combinations.—Statements made by those businessmen who preferred the use of various combinations of these four mechanical techniques for emphasizing follow. Some of these statements include reasons for objecting to the use of some techniques as well as reasons for preferring the use of them.

These comments were made by executives who preferred the mechanical techniques of underlining and capitalizing:

Feel that underlining and capitalizing are more direct and recognized modes of achieving emphasis; also, I have other ways in which I use the other two. (quotation marks and indenting from both margins)

Habit.

Makes the points or statements "stand out" in the body of paragraphs.

One or the other with occasional use of both will pinpoint attention effectively.

These comments were made by executives who preferred the mechanical techniques of underlining and indenting from both margins:

Simply a convention that we follow. Believe quotation marks could be confusing, unless material actually was quoted.

Depends on format, whim, page arrangement, etc.
Indent for important numbers and important clauses. Underlining means "italics" to us, and we believe italics is best emphaziser. Indenting sets it out like a picture and pops it up at the reader. Capitalized words are hard to read "in mass." Quotation marks used by us only for "colloquialisms" or for words used when meaning is obscure.

Accomplishes the desired results more effectively and more artistically.

The two checked are simply more effective. A full capitalized sentence on a typewriter--especially the middle of a paragraph--is exceedingly difficult to read. In underlining, never underline a sentence continuously, but always underline each word separately.

Preferences of a Portion of the Executives

The number of executives who were requested to answer specific questions concerning the style factors discussed in this division of the present chapter varied among the 12 factors that are discussed. The number of persons who were asked to supply information is specified as each style factor is discussed.

Some of the executives who expressed their preferences did not state reasons for their preferences for some of the style factors.

Presence of a Title Page

As a title page was listed by most of the authorities as an element of a formal report and as a title page was included in 47 of the 50 marketing research reports that were examined, it was assumed that ordinarily executives preferred to have this item included in their reports. The three executives whose reports did not include a title page were asked to express their preference concerning the inclusion of this item.
Ordinarily include.—Two of the three stated that they did normally prefer to have a title page included in their marketing research reports. The reason they gave for having no such item in the report that was examined was that the information which normally appears on a title page appeared on the cover of the report that was submitted for this study of style factors. One person added that this information may sometimes appear in a letter of transmittal.

No preference.—One respondent indicated that he had no preference regarding the inclusion of a title page in most of his marketing research reports.

Table of Contents

A table of contents was one of the report elements listed by most of the authorities. A table of contents was included in 32 of the 50 marketing research reports examined. Fifteen of the 18 executives who supplied the reports that did not contain a table of contents expressed their preference concerning the inclusion of this item in most of their reports.

Seven did prefer that a table of contents ordinarily be included, and eight did not prefer that this item ordinarily be included.

Ordinarily include.—Of the seven who preferred that a table of contents be included, five indicated that this item was omitted from the report submitted for this study because the report was short. One of these five men stated that all reports over 20 pages included a table of contents. The reason one person gave for not having a table of contents
in the report submitted for this study was that the report was duplicated in the absence of the writer, and the secretarial staff did not feel qualified to include this item.

Ordinarily do not include.--The opinion was unanimous for the eight executives who preferred that no table of contents be included in most of their reports. These executives stated that they preferred short reports, and in short reports a table of contents is no aid to the readers.

Introductory Summary

Blickle and Houp were among the authorities who stated that it is prevailing practice to have an introductory summary in the business report.13 On the other hand, Waldo stated that the summary usually appears at the end of the report.14 And, according to Shurter:

... the executive report may well have both an over-all summary at the beginning for the management reader and a concluding statement at the end of the more detailed section for the technical reader.15

Thirty-seven of the 50 marketing research reports that were examined in this study included a summary, conclusions, recommendations, findings, or synopsis preceding the discussion of the findings of the

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study. The 13 businessmen whose reports did not include this information before the body of the report were requested to express their preference for the inclusion of this information and to give the reason for their preference.

Eight of the 13 businessmen expressed their preference for this item. Five preferred that this information ordinarily precede the discussion of the findings of the report; three preferred that this information ordinarily not precede the discussion of the findings.

Ordinarily precede.—These four reasons were given for the omission of this item from the reports that were submitted by executives who preferred that this information ordinarily precede the body of the report:

This was an information report. No recommendations were required.

The report was not directed toward management.

This report seemed to be better handled with the conclusions after the findings.

But if analyst prefers them at the end, we don't insist on his including them at the beginning.

Ordinarily do not precede.—These three reasons were given by the respondents who did not prefer to have this information precede the findings of the study:

Summary follows presentation of individual findings so that it can be absorbed more readily.

Wanted report read first.

We prepare two main types of reports— one for management and the other for customers. The report you received was for customers and therefore did not contain recommendations.
Introductory Section

An introductory section which includes such information as purpose or objective of the study, methods used for gathering data, and what materials and equipment were used is necessary in every report.\textsuperscript{16}

An introductory section was included in 43 of the 50 reports that were submitted for this study. The seven executives whose reports did not include an introductory section preceding the discussion of the findings were asked to state their preference concerning the inclusion of this information. The six replies to this request were distributed thus:

<table>
<thead>
<tr>
<th>Reply</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinarily include</td>
<td>2</td>
</tr>
<tr>
<td>Ordinarily do not include</td>
<td>2</td>
</tr>
<tr>
<td>No preference</td>
<td>2</td>
</tr>
</tbody>
</table>

Ordinarily include.—The respondent who stated the reason an introductory section was not included in the report he submitted even though he preferred that it ordinarily be included stated that introductory information was included in the cover letter for this particular report.

Ordinarily do not include.—Those who preferred that an introductory section not ordinarily precede the discussion of the findings gave these reasons for their preference:

- Not necessary unless the report deals with a new market or a new product.
- Do not feel that an introduction adds anything.

No preference.—The two respondents who indicated that they had no preference concerning the inclusion of an introductory section in most of their reports made no further statement concerning this item.

Statement of the Purpose or Objective

Seven of the eight businessmen whose reports did not include a statement of the purpose or objective of the report in the introductory section expressed their preference for the inclusion of this information.

Five preferred that it be included, and two preferred that it not be included.

Ordinarily include.—The following reasons were given for not including a statement of the purpose or objective even though the usual preference was to have this information included:

The report was not for general distribution. It served a special purpose.

Not prepared in this office.

Ordinarily do not include.—The reasons the two businessmen gave for not preferring that a statement of the purpose or objective of the report ordinarily be included in the introductory section were:

Customer reports, like the one you received, do not contain purpose or objective section as such. The purpose of these reports is to direct customers to potential markets and so to include a purpose section would be superfluous.

If the purpose of the report is not evident after reading the title and the first part of the summary, the report misses the target.
Research Method

Although each introductory section should be custom-built for a particular report, a brief explanation of the general methods used should be included in the minimum contents of the introduction.17

Of the 50 reports examined, 23 included a description of the research method used. The executives whose reports did not include a description of the research method were asked to express their preferences concerning the inclusion of a description of the research method. Nineteen of them expressed their preference. Ten preferred to have this information included ordinarily, while nine did not prefer to have it included in most of their reports.

Ordinarily include.—The following reasons were given for not including a description of the research method in the reports that were supplied for this study although the inclusion of this information was normally preferred:

Brevity.

It wasn't material to the purpose of the report.

Research method of this report was limited to analysis of Government data; no primary material was used. This was so obvious as not to deserve specific mention.

A formal research method was not used to gather the data— I include if the report is based on a formal survey or a test only.

This was a typical industrial marketing research job, of which we do many. Our general procedure is fairly standardized and known to the people for whom the report is written. Usually, we do include a sentence or two on method.

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17 Waldo, op. cit., pp. 32-33.
I lent you a "standard market analysis." All readers are familiar with the research method used. Non-standard analyses do contain a description of the research method.

Ordinarily do not include.—The following reasons were given for preferring that the research method not be described in the introductory section of the report:

Only if a questionnaire was used or other special method.

Too involved and not necessary—may differ depending on persons and type of audience receiving the report.

My reports generally go to top management who are not interested in method.

Primarily because it makes for added pages and volume to the report. We expect the researcher to give enough information within the report to denote which information is factual and which is conjectural. Also, we believe our superiors are in a poor position to evaluate the validity or lack of validity of a research procedure. It is our responsibility to protect our company from invalid conclusions or recommendations.

Of no interest to readers.

Customer-oriented reports do not contain the research method used for the study. Often they list source of information which automatically reveals method used.

On internal work it is not necessary once the market research department has established a place of esteem. On long complicated reports involving advanced statistical techniques or critical assumption, then methods should be described.

Our executives want evidence, interpretation, and recommendations. They do not want a treatise on how to do a market study. They keep us employed because they believe we know our profession. A stiff, academic report must be avoided at all costs if the staff man hopes to work effectively side by side with the company's management.

Relating Appendix to Text

In the discussion section of 23 of the 29 marketing research reports that had an appendix, there were statements relating the appendix
to the text. The six businessmen who supplied reports that contained an appendix but no statement relating the appendix to the text were asked to express their preference concerning the inclusion of such a statement in most of their reports. The five businessmen who responded to this question said they did prefer to have such a statement included in their reports.

These reasons were given for omitting from the body of the report statements relating the appendix to the text:

Outside consultant prepared the report and was not completely familiar with the company's wishes.

?—Maybe not appropriate.

Appendix only listed sources contacted and therefore lent nothing to the discussion—was referred to in the methodology section as a check for validity.

Organizational Headings

Headings and subheadings in a business report serve several useful purposes. When used properly, headings make it easy for the report readers to understand the organization of the report; and they enable the readers to make quick references to report divisions that may be of special interest or that may require further study. When readers are interrupted before they finish reading the report, headings help them to locate easily the point at which they wish to resume reading. Headings properly used also help to break the contents of the report into small units, thereby enabling the readers to assimilate the information easily and quickly.\(^\text{18}\)

\(^{18}\)Shurter, op. cit., p. 331.
Of the 50 marketing research reports studied, 49 contained organizational headings or captions such as "Introduction," "Summary," etc. The executive whose report did not contain such headings was asked to express his preference concerning the inclusion of these headings in most of his reports. He stated that he ordinarily preferred to have such headings included; but, from a study of the reason given for omitting organizational headings from the report submitted for this study, it was assumed that the respondent misinterpreted the question concerning this style factor. He stated as a reason for the omission of organizational headings:

The chart on the first page was the summary. Recipients of the report were familiar with the circumstances.

Subject-Matter Headings

In 44 of the 50 reports examined for this study, there were subject-matter headings or captions within the discussion that followed an organizational heading. The six persons who supplied reports that did not contain subject-matter headings were asked to state whether or not they preferred that most of their marketing research reports contain such subject-matter headings. Five executives responded to this request. Of these five, four preferred to have such headings included; and one indicated that he preferred that such headings ordinarily be omitted.

Ordinarily include.—Three of the four respondents who preferred that most of their reports include subject-matter headings made
statements concerning the omission of such headings from the reports they submitted for this study. Their statements follow:

Outside consultant prepared the report and was not completely familiar with the company's wishes.

Don't recall why— they should have been.

I lent you a rather unusual type of report and "summary of statistics" not fitting in very well with the others you apparently received.

Ordinarily omit.— The respondent who indicated that he preferred that subject-matter headings ordinarily be omitted from his report made this comment:

Brevity usually makes it unnecessary—if the discussion is lengthy, it should be done.

Types of Subject-Matter Headings

The subject-matter headings were made up of words and phrases in 36 of the reports examined. In eight of the reports, some of the subject-matter headings were made up of short sentences and/or questions. The eight executives who supplied reports that contained headings in sentence and/or question form were asked to state whether or not they preferred this type of heading. The four executives who answered this question said that they preferred this type of headings in most of their reports. The reasons they gave for this preference follow:

Believe it serves to identify content better, for reference purposes.

To guide readers.

It "sets the scene."
Reader can get story of whole page in subject-matter heading without reading whole page if he wants to save time. We hope it will entice reader to go thru whole page.

Contractions

Contractions (it's for it is, etc.) were used in the discussion sections of five of the reports that were examined. The executives who supplied these five reports were asked whether they generally preferred that contractions be used in discussing the data in marketing research reports. Three executives responded to this question. Two preferred that contractions be used; and one preferred that contractions not be used.

Ordinarily use.--The reasons given for preferring that contractions be used follow:

The more readable you can make the report the better the chance for getting your ideas accepted. Reports, as a letter, should sound as if the writer were speaking to the reader. In fact, most of our reports are dictated in rough draft form.

For easy reading and impact, if justified, in summary sections, etc.

Ordinarily do not use.--The respondent who preferred that contractions not be used ordinarily in marketing research reports indicated that the reason such contractions were used in the report submitted for this study was an oversight.

Summary or Conclusions

Forty-five of the 50 reports that were examined contained a summary or conclusions at the beginning of the report or at the end of the report. The five businessmen whose reports did not contain a
summary or a conclusion section were asked to state whether they
ordinarily preferred that such a section be included in their marketing
research reports. The four businessmen who responded to this question
preferred that a summary or a conclusion section be included. Three of
the four businessmen stated the reason this item was not included in the
reports they submitted for this study. Their reasons were:

Sometimes use letter of transmittal for this purpose.

Not required in that report.

Omitted sending it to you because it contained confidential statements.

Summary

Twenty-four elements of style for marketing research reports are
discussed in this chapter. All of the 50 executives who supplied
reports for this study were asked to supply information for 12 style
factors. Forty-five executives returned questionnaires.

More than 90 per cent of the executives preferred that significant points of illustrations (formal tables, graphs, etc.) ordinarily
be discussed in the report text.

From 80 to 90 per cent of the executives preferred that:

1. The statement of the purpose or objective of the report
precede rather than follow background information in the introductory
section of the report.

2. Illustrations (formal tables, graphs, etc.) be presented
within the text of the discussion rather than in the appendix if the
illustration is directly relevant to the material being discussed.
3. The title, date, and department be shown on the report title page.

4. Underlining be used as a mechanical technique for emphasizing certain points.

From 70 to 80 per cent of the executives preferred that:

1. Interpretative or comment words be used with numbers rather than numbers only as cold facts.

2. In the discussion of illustrations, approximations be used rather than restatements of specific numbers in the illustrations.

From 60 to 70 per cent of the executives preferred that formal table titles be typewritten in upper-case letters rather than in upper- and lower-case letters.

From 50 to 60 per cent of the executives preferred that:

1. Numbers and titles for illustrations other than formal tables be shown at the top or above the illustration rather than at the bottom or below the illustration.

2. Conventional footnotes at the bottom of the page; that is, title of the book, author, date, publisher, etc., be used when footnotes are necessary.

3. The report summary not be limited arbitrarily to one or two pages but that as many pages as necessary for a concise summary be used.

From 40 to 50 per cent of the executives preferred that the findings of the study be presented in the order of importance rather than in any other order. None of the other four possible orders of presentation was preferred by more than 19 per cent of the executives.
Only a portion of the executives were asked to supply information concerning 12 style factors for which there was general agreement among authorities and for which agreement seemed to prevail among businessmen as determined from an examination of 50 marketing research reports.

The percentages of the nine style factors discussed next represent the number of reports in which the style was used plus the number of executives who preferred the style even though it was not used in the reports they submitted for this study. Fifty, the number of reports examined, was used as a base in calculating percentages even though for some styles one or more executives who were asked to supply information did not express a preference. The percentages could have been slightly higher or slightly lower if all of the executives had answered all of the questions which were mailed to them.

A total of 90 per cent or more of the reports and responses to the questionnaire indicated a preference for the use of:

1. Organizational headings.
2. A summary or conclusions section.
3. A title page.
4. A statement of the purpose or objective of the report.
5. Subject-matter headings.
6. An introductory section.

The inclusion of an introductory summary was used in or preferred for 80 to 90 per cent of the reports.

The inclusion of a table of contents was used in or preferred for 70 to 80 per cent of the reports.
The inclusion of a description of the research method used for
the report was used in or preferred for 60 to 70 per cent of the reports.

Three items not mentioned in any or most of the textbooks
examined were referred to only those executives whose reports contained
the item of style. These items were use of contractions, short sentences
and/or questions for subject-matter headings, and statements relating
the appendix to the text.

1. Contractions were used in only 10 per cent of the reports.
   Two of the three executives who supplied information concerning such
   usage preferred that contractions ordinarily be used.

2. Short sentences and/or questions were used for subject-matter
   headings in 16 per cent of the reports. The four executives who
   supplied information concerning such usage preferred that short sentences
   and/or questions ordinarily be used for subject-matter headings.

3. More than 80 per cent of the reports that had an appendix
   contained a statement in the text relating the appendix to the text or
   the executive who submitted the report for this study preferred that
   ordinarily his reports contain such a statement.

   Seventeen style elements for which business executives and busi-
   ness report-writing instructors were asked to express preferences are
discussed in the next chapter.
CHAPTER VI

STYLE PREFERENCES EXPRESSED BY BUSINESS EXECUTIVES
AND REPORT-WRITING INSTRUCTORS

The data that were collected for the purpose of determining preferences for selected style factors for marketing research reports were divided into three parts. The data for the first part related to those factors not studied beyond the initial examination of the marketing reports. These data were presented in Chapter IV or were listed in the appendix only. The data for the second part, data related to the style preferences expressed by business executives who supplied reports, were discussed in Chapter V. The data for the third part related to the style preferences expressed by business executives who supplied reports and a selected group of report-writing instructors. These data are discussed in the present chapter.

Chapter VI contains information obtained by means of questionnaires. The persons to whom the questionnaires were mailed, business executives and report-writing instructors, were encouraged to answer informally the questions they received. Some of the statements that were made by the respondents were paraphrased by the investigator for presentation in this chapter. These statements were paraphrased in order to eliminate the most obvious errors in grammar and spelling and to combine statements that expressed one idea. In all cases diligent
care was exercised to preserve the meaning of the statements made by the respondents and to show accurately the degree of emphasis that was placed on particular words in the original statements.

As was the case in Chapter V, the information in the present chapter falls into two categories. In the first category are the style factors that were referred to 100 per cent of the executives who submitted reports for this study, and in the second category are the style factors for which only a portion of the business executives were requested to supply information in addition to that obtained from an examination of the marketing reports. All of the style factors discussed in the present chapter were referred to college instructors of business report-writing courses for their preferences and opinions.

Preferences of All the Executives and All the Instructors

The 15 style factors that were referred to all of the 50 business executives who supplied marketing research reports for this study and were subsequently referred to instructors of college courses in business report writing are discussed in this section of the present chapter.

All or a major portion of the questions that were asked were answered by 45 of the 50 executives who submitted reports for this study and by 21 report-writing instructors. Each respondent was permitted to give as many reasons as he wished to give for his preferences for the various items of style presentation discussed in this section. Some respondents gave two or more reasons for some preferences, and some gave no reason for some preferences. Therefore, the number of reasons
given in this study do not necessarily equal the number of persons who indicated their preferences for the style factors that were studied.

**Writer's Name on Title Page**

Twenty-four of the 45 executives who filled out questionnaires for this study indicated that they preferred to have the report writer's name included in the title-page information. Twenty instructors preferred that the writer's name be included, and one instructor preferred that the writer's name be omitted from the title pages of marketing research reports.

Ordinarily include.—Executives were not requested to give reasons for their preferences concerning the inclusion of the writer's name on the title page. Ideas expressed by two or more instructors who preferred that the report writer's name ordinarily be shown on the title pages were tabulated as follows:

<table>
<thead>
<tr>
<th>Idea</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shows who was responsible for the statements that were presented</td>
<td>8</td>
</tr>
<tr>
<td>Gives credit to the writer</td>
<td>3</td>
</tr>
<tr>
<td>Needed for proper identification</td>
<td>3</td>
</tr>
<tr>
<td>May help readers in evaluating the contents of the report</td>
<td>3</td>
</tr>
<tr>
<td>Readers want to know who wrote the report</td>
<td>2</td>
</tr>
</tbody>
</table>
Other comments made by instructors who preferred that the report writer's name be shown on the title page follow:

If the reader wants to know who wrote a report, he will search until he finds out.

May help reader to "understand and accept" the report.

Gives the writer some needed satisfaction.

Unless anonymity is desired or some important purpose would be served by not doing so.

It may tell the reader what he can expect in style.

Needed for filing.

Quick reference.

Follows traditional usage that certain basic facts be communicated on the title page—facts necessary for the total efficient use of a report. If questions arise which require answering by writer, his name is present in usual place.

Provides quick orientation for a reader seeing report for the first time.

Ordinarily omit.—The instructor who preferred that the report writer's name ordinarily be omitted from the title page said:

Uncertain audience—better restrict writer's name to letter of transmittal.

Report Authorization

The preferences of the businessmen and the instructors concerning the inclusion in the introductory section of the report information telling who requested that the report be written were distributed thus:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinarily include</td>
<td>26</td>
<td>16</td>
</tr>
<tr>
<td>Ordinarily omit</td>
<td>16</td>
<td>5</td>
</tr>
<tr>
<td>None</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Totals</td>
<td>44</td>
<td>22</td>
</tr>
</tbody>
</table>
One businessman did not choose any of the possible answers that were supplied on the questionnaire. One instructor chose two of the possible answers (ordinarily include and ordinarily omit) but added that, if a letter of transmittal is included, the introductory section of the report should not ordinarily include information telling who requested that the report be written. Because that instructor’s reply was included in the totals for two preferences, 22 replies were recorded from 21 instructors.

The businessman who did not choose any of the possible answers made this comment:

Depends on circumstance. If the problem falls within clearly defined jurisdiction, request is never specified if from within the jurisdiction, always if outside it.

Ordinarily include.—Businessmen gave these reasons for preferring that the introductory section ordinarily include information telling who requested the report:

Immediately clears up the question of "authorization" for the research work.

Immediately does two things: (1) sets the level of management interest, (2) provides direction of circulation and subsequent discussion.

Identifies the reason for the report.

Directs report to specific problems of individual who wanted report.

Instructors gave these reasons for preferring that the introductory section ordinarily include information telling who requested the report:

Initiating source should be known, to help establish aim, purpose, scope, procedure, etc.
Protects writer and lends weight of authorization to report.

Authorization is required in many instances, especially in government reports.

Reminder to recipient.

Can also justify the approach used in the report when one knows who requested the information.

Needed "for the record." (If a letter of transmittal is included in the report and will not be separated from it, my answer would be "no.")

It is part of background which introduction usually contains.

The reason given by the greatest number of respondents, 21 businessmen and 11 instructors, for preferring that the introductory section tell who requested the report was that readers like to know who requested the report.

Two instructors qualified their preferences by saying that this information should ordinarily be included where pertinent, and one of them added that some reports such as periodic reports are not made upon a request by any one person. Another instructor added:

Reports are written to a specific audience. It is well for the reader to appreciate the nature of this audience.

Ordinarily omit.—The following reasons were given by more than one respondent for preferring that the introductory section of marketing research reports not include information telling who requested that the reports be written:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>This information is not needed</td>
<td>5</td>
<td>-</td>
</tr>
<tr>
<td>Adds unnecessary length to the report</td>
<td>4</td>
<td>-</td>
</tr>
</tbody>
</table>
Reason  Executives  Instructors
Include this information in the letter of transmittal  3  4

Other reasons given by business executives follow:

Could materially affect reception which report receives; i.e., President requests study, everybody then has to agree.

Necessitates rewrite for each inquiry.

Reports like the one you received have industry-wide distribution.

Limits mileage of report.

Usually indicate on title page the division or staff department in whose behalf the research was conducted.

Location of Research Method Description

The locations preferred for the description of the research method used for marketing research reports are shown as follows:

<table>
<thead>
<tr>
<th>Location</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introductory section</td>
<td>24</td>
<td>19</td>
</tr>
<tr>
<td>Appendix</td>
<td>22</td>
<td>3</td>
</tr>
<tr>
<td>Totals</td>
<td>46</td>
<td>22</td>
</tr>
</tbody>
</table>

One executive and one instructor preferred neither of these two possible locations, though two executives and two instructors preferred both locations. Including their replies for both possible answers accounts for the 46 replies from 45 executives and 22 replies from 21 instructors.
The executive who preferred neither location qualified his reply by saying:

Depends on the audience and on the subject. High-level executives never want to take the time to review method. A problem involving routine method never needs method expounded.

The instructor who preferred neither location qualified his reply with the comment which follows:

With the data wherever they are presented unless extensive; then in appendix.

The two executives who preferred both possible locations for a description of the research method explained their preferences thus:

A brief description in the introductory section and a detailed description with copies of questionnaire, sample data, etc., in the appendix.

Describe the research method in the introductory section when the report is addressed to Research and Development people. Place the description of the research method in the appendix when the report is addressed to marketing people.

The two instructors who preferred both possible locations for a description of the research method explained their preferences thus:

I think the individual situation should govern. In any case, a brief description of method and scope helps orient the reader, makes it easier for him to evaluate results.

Describe the research method in the introductory section if the report is for one or a few readers. A clear understanding of results is oftentimes dependent upon understanding method.
Introductory section.—The reasons given by two or more of the respondents who preferred that the research method be described in the introductory section of the report were:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Readers need to know this method before reading the detailed findings</td>
<td>17</td>
<td>18</td>
</tr>
<tr>
<td>The description should be brief</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>Provides a basis for evaluating the findings</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>Gives extent of coverage of report</td>
<td>2</td>
<td>-</td>
</tr>
</tbody>
</table>

Other reasons given by executives who preferred that the research method be described in the introductory section follow:

Present in short form with objectives so interested readers can match method and objectives.

Readers are curious about this subject—always want to hear about it first so they'll be able to judge results—are most interested in the sample—its content, its size, and how it was drawn.

Other reasons and suggestions given by instructors who preferred that the research method be described in the introductory section were:

It is part of background, and introduction is traditional part to dispose of it.

A reader is constantly making judgments and evaluations as he reads—therefore he needs to know the method used.

Good headings will help the readers skip it quickly. A good reader knows how to skim if the writer helps him.

And put a copy of the questionnaire, etc., in the appendix.

No need to read further if the research method isn't sound.
Elaboration of method may be continued in appendix but never substituted.

A very detailed procedure might be summarized here—expanded in the appendix.

If one method applies to the entire report. Specific procedures need to be told at the point where the reader needs the information.

Appendix.—The reasons given by more than one respondent who preferred that the research method be described in the appendix of the report were:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Some readers do not need to read this section on method</td>
<td>15</td>
<td>1</td>
</tr>
<tr>
<td>Shortens the body of the report and thereby encourages more readers to read the entire body of the report</td>
<td>14</td>
<td>1</td>
</tr>
</tbody>
</table>

Other reasons given by executives who preferred that the research method be described in the appendix follow:

Top management is not concerned with method, and having this in the introduction causing them to skip pages reduces the impact.

Management wants very little on methodology. Either they have come to trust your abilities on methodology or a lengthy description won't help you.

Some readers assume methods o.k.

Other suggestions made by instructors who preferred that a description of the research method be included in the appendix were:

Put into report proper what you are reporting. Give related matter afterward.

Sometimes method is more appropriate in the body where the discussion of data appears.
Content of Report Summary

The nature of the summaries varied among the 50 reports that were examined in this study. Numerous authorities stated that more information than the most significant research findings should be summarized; for example, the report summary should describe briefly the purpose and nature of the investigation and summarize the more significant conclusions and recommendations.¹

The businessmen and the instructors were asked to express their usual preferences concerning the types of information to be included in the summary section of marketing research reports. Their replies are shown in the following tabulation:

<table>
<thead>
<tr>
<th>Reply</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>A summary of only the significant findings</td>
<td>25</td>
<td>14</td>
</tr>
<tr>
<td>A summary of the significant findings plus a summary of the objective of the report and the method of procedure</td>
<td>13</td>
<td>8</td>
</tr>
<tr>
<td>A summary of all the findings in the study</td>
<td>3</td>
<td>—</td>
</tr>
<tr>
<td>A summary of all the findings in the study plus a summary of the objective of the report and the method of procedure</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Totals</td>
<td>42</td>
<td>23</td>
</tr>
</tbody>
</table>

Three businessmen did not prefer any of the alternatives supplied on the questionnaire. One instructor did not prefer any of the alternatives that were supplied on the questionnaire, and two instructors preferred two alternatives. Including their answers for two alternatives accounts for 23 replies from 21 instructors.

The three businessmen who preferred none of the alternatives that were supplied stated their preferences as follows:

A summary of the significant facts, interpretations of those facts, and recommendations. Doesn't include objectives because they are stated on page immediately preceding management summary.

A summary of the significant findings plus a summary of the objective of the report—to provide sufficient information for the readers who do not read the entire report.

A summary of the significant findings plus a summary of the objective of the report—so that readers can understand the objectives and see that they have been met.

Two of the businessmen stated that they preferred to have the report summary include a summary of all rather than a summary of only the significant findings. One instructor who preferred that only the significant findings be summarized qualified his preference by adding, "if it follows text."

The instructor who preferred neither alternative said:

I do not recommend a summary. If an abstract is to be made, it should not exceed 300 words and it should give the essence of the report. The essence may be method, if it is a report on method; it may be recommendations, if it is a recommendation report; it may be conclusions, if a conclusion report; it may be facts, if a factual report. Only the communication situation can guide a decision on this matter of which belongs in abstracts. A properly organized report needs no summary.
The *instructors* who preferred two alternatives gave these explanations of their preferences:

In some instances, a complete summary—the whole report "in a nutshell"—might be useful.

Varies depending on the purpose of the report.

*Only the significant findings.*—Here are the reasons and comments that were given by respondents who preferred that the report summary include a summary of only the significant findings:

<table>
<thead>
<tr>
<th>Reason or Comment</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>To emphasize these points</td>
<td>18</td>
<td>13</td>
</tr>
<tr>
<td>To aid in minimizing the length of the report</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>That's all management's interested in anyway—they don't make decisions on details</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td><strong>Pertinence</strong></td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>We normally have a separate page for &quot;purpose and objectives&quot;</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Usually followed by conclusions and often by recommendations</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>To save time for the busy reader</td>
<td>-</td>
<td>1</td>
</tr>
</tbody>
</table>

*All the findings.*—The three *businessmen* who preferred to have all the findings summarized in the report summary preferred this practice so the readers who do not read the entire report will get a summary of all the findings.
One instructor said that in certain circumstances he would prefer that all the findings in the study be summarized.

Significant findings plus objective and method.—Eleven of the 13 businessmen who preferred that the report summary include a summary of the significant findings plus a summary of the objective of the report and the method of procedure and the eight instructors who preferred that the summary include this information gave as their reason: "to provide sufficient information for the readers who do not read the entire report."

One businessman added that "A summary (by definition) should include the important elements of all parts of the report."

Two instructors qualified their preferences. The qualifications were:

If it precedes text.

If by the "objective of the report" is meant a statement of the problem, then it should be included so the reader can immediately relate the findings to the problem which motivated the writer to find them.

All findings plus objective and method.—The businessman who preferred that the report summary include a summary of all the findings in the study plus a summary of the objective of the report and the method of procedure did not state the reason for his preference.

One instructor preferred that this information be included in the report summary. His reason for preferring that this information be included was "to provide sufficient information for the readers who do not read the entire report." He also included another statement.
The reader of the summary is not the same person as the reader of the report. Therefore, the summary should be as complete as possible, written with the same degree of emphasis.

**Location of Recommendations**

Preferences of business executives and instructors concerning the placement of recommendations within the report are presented in the following tabulation:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before the discussion of the detailed findings</td>
<td>24</td>
<td>14</td>
</tr>
<tr>
<td>Following the discussion of the detailed findings</td>
<td>10</td>
<td>11</td>
</tr>
<tr>
<td>Within the discussion of the report immediately following the most significant findings leading to the recommendations</td>
<td>6</td>
<td>1</td>
</tr>
<tr>
<td>Omit recommendations from the written report and present them orally or in a letter or memorandum</td>
<td>11</td>
<td>1</td>
</tr>
<tr>
<td>Totals</td>
<td>51</td>
<td>27</td>
</tr>
</tbody>
</table>

Four executives preferred two possible locations for recommendations, and one executive preferred three of the possible locations. Two instructors indicated a preference for three possible locations, and two instructors indicated a preference for two locations. As all of the replies from each respondent were recorded in the preceding tabulation, 51 replies were recorded for 45 executives; and 27 replies were recorded for 21 instructors.
The respondents who expressed a preference for more than one of the possible locations made statements which indicated one location was preferred for one situation, whereas another location was preferred for another situation. Their statements are included in this section of the present chapter with other statements which apply to the possible locations for recommendations.

Before detailed findings.—Of those respondents who preferred that recommendations made by the writer of the report ordinarily be placed before the discussion of detailed findings, 15 executives and 13 instructors preferred this location so the readers can consider the proposed recommendations as they read the findings which led to the recommendations. The reason given by the next largest group of respondents, nine executives and four instructors, was so the readers who are not responsible for effecting the recommendations can find them without turning through many pages of the report.

Other reasons which businessmen gave for this preference were:

So the reader can be quickly aware of conclusions if he has no time to peruse the evidence.

So they are read.

Management may not be interested in the discussion, but only in conclusions and recommendations.

Convenience for those who do not have time to read the entire report.

So that they can be found easily at a later date.

Many readers are interested in recommendations only.

So that if only the first pages are read, then the recommendations are known.
So top management can read summary and recommendations without going through whole report unless they want to. It may tempt them to then go all the way through report.

Special comments made by instructors who preferred that ordinarily recommendations be placed before the discussion of detailed findings were:

Sometimes they can be summarized in a "summary" section and appear in detail at the end of the report.

When they are not controversial or contrary to views of readers. As a general rule, at beginning.

To save time and give emphasis in a summary.

Seems to be a trend toward this.

Depends upon readership and nature of report.

Following detailed findings.—The respondents who preferred that ordinarily recommendations made by the report writer be placed following the discussion of the detailed findings gave the following reasons for their preference:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>To show the logic of the recommendations and to keep the readers from objecting to the recommendations before they understand the findings leading to them</td>
<td>7</td>
<td>9</td>
</tr>
<tr>
<td>To encourage the readers to read the entire report</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Most readers are accustomed to finding the recommendations in this location</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Prevent influencing reader</td>
<td>1</td>
<td>-</td>
</tr>
</tbody>
</table>
Other statements made by instructors who preferred that recommendations follow the discussion of the detailed findings were:

When they are controversial or contrary to readers' views.

Only when readers are opposed to your conclusions and you want to insure a reading.

A businessman who did not prefer this location for the recommendations made this statement concerning this possible location:

In a case where the writer knows the recommendations will not be welcomed, he may hope to entice the reader into following his presentation to the end. But a sophisticated reader will flip to the end anyway.

Within the discussion.—The reason given by five executives for preferring that recommendations made by the report writer be placed within the discussion of the report immediately following the most significant findings leading to the recommendations was so the reader can easily reread or review the points that lead to the recommendations.

The other comments made by executives were:

After a summary of major findings but before detailed findings.

And also in the management summary in the front of the report.

The instructor who preferred this location for the recommendations added this comment:

When report is long and involved; however, they should then also be summarized at beginning or end, too.

Another instructor stated that placing recommendations within the discussion is desirable but that placing them there should not substitute for a separate summary of recommendations.
Omit.—Six of the 11 executives who preferred that recommendations be omitted from the written report and presented orally or in a letter or memorandum indicated that recommendations should (or need) not be made known to all readers of the report.

The statements made by other executives who preferred this procedure are shown as follows:

Recommendations usually involve the conclusions and interpretation of the analyst. It therefore tends to be his personal judgment and does not belong with the actual data.

This, too, has its merits in some situations—especially where other recipients may also be expected to submit recommendations.

Instructors made the following statements concerning the omission of the report writer's recommendations from the written reports:

All reports do not require recommendations contrary to some books. Examples: historical, accounting, etc.

Occasionally recommendations are written by a person in a higher echelon than the writer.

For certain types of reports this method is the logical one to follow. (These are usually exceptional cases involving company policy.)

Paragraph Spacing

The executives' and the instructors' usual preferences concerning the spacing for typewritten paragraphs of text material in marketing research reports are shown as follows:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single spacing</td>
<td>20</td>
<td>6</td>
</tr>
<tr>
<td>Double spacing</td>
<td>22</td>
<td>15</td>
</tr>
<tr>
<td>None</td>
<td>3</td>
<td>-</td>
</tr>
<tr>
<td>Totals</td>
<td>45</td>
<td>21</td>
</tr>
</tbody>
</table>
One executive placed no check mark by either alternative supplied on the questionnaire but stated that he preferred single spacing for reports that go to technical people and double spacing for reports that go to non-technical people and executives. One executive expressed a preference for both spacing styles; he preferred single spacing for detailed findings and double spacing for the initial summaries.

**Single spacing.**—The reasons the respondents gave for preferring that paragraphs be single spaced were:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Saves space</td>
<td>13</td>
<td>2</td>
</tr>
<tr>
<td>By having ideas close together, the report can be read easily</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td>Appearance</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>Readability</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Enables keeping comments and tables together</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Saves filing space</td>
<td>-</td>
<td>1</td>
</tr>
</tbody>
</table>

One businessman who preferred single spacing because it saves space added: "Weighty reports discourage reading—management wants easy reading not an encyclopedia."

The instructor who preferred single spacing because of readability added: "With paragraphing for emphasis and proper use of captions, single spacing is more familiar to readers and easier to read." An instructor who preferred single spacing because, by having ideas close together, the report can be read easily qualified his answer by adding: "by some persons."
Double spacing.—The reasons the respondents gave for preferring double spacing of paragraphs were:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>The report is easily read</td>
<td>19</td>
<td>14</td>
</tr>
<tr>
<td>Readers can easily add comments in longhand</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>Seems to follow more accepted practice</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Have always understood that reports should be</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>written double spaced</td>
<td>-</td>
<td>1</td>
</tr>
</tbody>
</table>

No preference.—The executive who indicated that he had no preference concerning the spacing of paragraphs added that his preference varies with length and page structure.

Page structure was also mentioned by two other respondents. An executive emphasized the desirability of having ample margins with single-spaced paragraphs. An instructor suggested giving the readers wider margins so they can write comments at the side as comments in this position can be read easily and quickly.

Numbering Formal Tables

Preference of businessmen and instructors concerning the numbering style for formal tables were distributed thus:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arabic numerals</td>
<td>20</td>
<td>12</td>
</tr>
<tr>
<td>Roman numerals</td>
<td>12</td>
<td>5</td>
</tr>
<tr>
<td>None</td>
<td>13</td>
<td>4</td>
</tr>
<tr>
<td>Totals</td>
<td>45</td>
<td>21</td>
</tr>
</tbody>
</table>
Arabic numerals.--The reason given by the greatest number of respondents for preferring that Arabic numerals be used for numbering formal tables was that Arabic numerals can be read more easily than Roman numerals. Eighteen businessmen and 11 instructors gave this reason. One businessman and one instructor mentioned that high Roman numerals are difficult to read.

Other statements made by businessmen who preferred the use of Arabic numerals were:

*Familiarity.*

Charts, graphs, tables, and maps are all numbered in one series to avoid confusion.

One instructor who preferred that Arabic numerals be used for formal tables said:

*Keep separate from Section and Heading numbering. Use with Table 1, 2, etc.*

Roman numerals.--Eleven businessmen and four instructors preferred that Roman numerals be used for numbering formal tables because the use of Roman numerals avoids confusion when formal tables are not included in the same sequence as charts, graphs, and other illustrations.

Three other reasons were stated by businessmen for this preference. The three reasons were:

*May use Arabic for paragraphs, etc.*

*Traditional.*

*Makes it easier to present sub-categories of illustrations; e.g., I, IA, IB, II, IIA, etc.*
No preference.—The two statements that follow were made by businessmen who indicated that they had no preference concerning the use of Roman or Arabic numerals for formal tables:

Generally use neither.

Tables are normally coded to agree with the section to which they relate. Both Roman numerals and Arabic numerals are used; e.g., I-7.

One instructor who indicated that he had no preference concerning the use of Roman or Arabic numerals for formal tables said:

Depends on other style decisions—major consideration is consistency.

Numbering Other Illustrations

Preferences of businessmen and instructors concerning the numbering style for illustrations other than formal tables included in the body of the report were distributed thus:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arabic numerals</td>
<td>20</td>
<td>17</td>
</tr>
<tr>
<td>Roman numerals</td>
<td>8</td>
<td>-</td>
</tr>
<tr>
<td>None</td>
<td>15</td>
<td>4</td>
</tr>
<tr>
<td>Alphabetic letters</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>44</strong></td>
<td><strong>21</strong></td>
</tr>
</tbody>
</table>

One businessman did not express a preference.

Arabic numerals.—One businessman and 10 instructors preferred Arabic numerals because they are easier to read than Roman numerals.

Two other reasons that businessmen gave for this preference were:

Traditional.

Charts, graphs, tables, and maps are all numbered in one series to avoid confusion.
The reasons that five instructors gave for preferring the use of Arabic numerals was that this practice avoids confusion when a separate sequence of numbers is followed for formal tables.

Roman numerals.—Six of the eight businessmen who preferred that Roman numerals be used in numbering illustrations other than formal tables preferred this style because the use of Roman numerals emphasizes the illustration number. Other comments made by businessmen follow:

Should be no separation; anything other than prose should be sequential.

Roman numerals are always used. Very few, if any, informal tables are used in our reports.

No preference.—Three businessmen who indicated that they had no preference concerning the numbering of illustrations other than formal tables said that they generally or never numbered such illustrations. Another businessman stated that he preferred only one numbering system for all illustrations.

One instructor who indicated that he had no preference in this matter said:

Depends on other style decisions—major consideration is consistency.

Typing Illustration Titles

Replies from businessmen and instructors concerning their style preferences for the typing of titles for illustrations other than formal tables are shown in the tabulation on the following page.
<table>
<thead>
<tr>
<th>Reply</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Upper-case letters</td>
<td>18</td>
<td>8</td>
</tr>
<tr>
<td>Upper- and lower-case letters</td>
<td>13</td>
<td>9</td>
</tr>
<tr>
<td>No preference</td>
<td>10</td>
<td>3</td>
</tr>
<tr>
<td>Totals</td>
<td>41</td>
<td>20</td>
</tr>
</tbody>
</table>

Four businessmen did not choose any of the possible answers supplied for this question and one instructor did not choose any of the possible answers that were supplied.

These comments were made by businessmen who chose none of the possible answers that were supplied:

Don't distinguish between formal and informal tables.

Frankly, we leave this to experienced typists and printers who turn out a bang up job.

Major Title Caps—Remainder in upper/lower case—for quick identification.

Upper-case letters.—The reason given by the greatest number of respondents who preferred that titles for illustrations other than formal tables be typed in upper-case letters was that this practice emphasizes the title. Sixteen businessmen and six instructors gave this reason.

Other statements from businessmen who preferred the upper-case style follow:

Clearly separates title from text of tables—Since very few informal tables are used in our reports, this does not truly apply to us.

When we have time, our professional chartist does in large letters on large presentation charts which we reduce photographically on aluminum mats for multilith. When we don't have time, we use upper- and lower-case type.
Instructors who preferred that titles be typed in all upper-case letters stated:

I'd stress the reason for emphasizing the title; to guide the eyes and mind of the reader.

Always considered it standard practice, a rule accepted by all.

Upper- and lower-case letters.—Five businessmen and six instructors preferred that illustration titles be typed in upper- and lower-case letters because the titles can be read easily when this style is used.

Other reasons that businessman gave for this preference were:

Head caption in upper-case letters, subcaptions in lower-case letters—to distinguish between the two.

Allows more opportunity for emphasis.

Gives secondary importance to table headings by permitting caps to be used for section headings.

Differentiate from formal tables.

Informal tables need less accentuation.

Our style!

Other reasons that instructors gave for preferring that illustration titles be typed in upper- and lower-case letters were:

Capital and lower-case lettering is easier to read and more attractive than all-capital lettering (especially true in long titles).

This typography is what the reader expects in titles.

Dependent on mechanics used for headings, etc.

Reduces confusion possibilities with main headings.

Avoids confusion when a separate sequence of numbers is followed for formal tables.
One instructor qualified his preference by saying:

In case of print with variable type size, I prefer upper-case. But as your question is stated, my choice stands.

No preference.—The 13 respondents who had no preference concerning the style for typing illustration titles made no further statements in regard to this item.

Restating Questions

Preferences, as expressed by the 45 businessmen and the 21 instructors, for restating verbatim in the body of the report those questions that appeared on the questionnaire when a questionnaire study is made are indicated in the following tabulation:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinarily restate questions</td>
<td>19</td>
<td>8</td>
</tr>
<tr>
<td>Ordinarily do not restate questions</td>
<td>23</td>
<td>12</td>
</tr>
<tr>
<td>None</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Totals</td>
<td>45</td>
<td>21</td>
</tr>
</tbody>
</table>

Ordinarily restate questions.—The reason given by the greatest number of respondents for preferring that questions ordinarily be repeated verbatim in the body of the report as the replies are being discussed was that, if the writer repeats the questions, readers can easily see the exact wording of the questions and can possibly realize reasons for answers. Seventeen businessmen and seven instructors gave this reason. Seven businessmen preferred that the questions be repeated because questions interspersed with answers adds interest to the report.
Other statements made by businessmen who preferred that questions be restated as the replies are discussed in the report were:

Better interpretation of answers.

Often it is quite important that this be done.

Other statements made by instructors who preferred that questions be repeated as the replies are discussed in the report were:

Helps keep analysis focused on the most basic issues.

In a few cases the wording of the question itself is significant for the reader. The purpose of the report might determine this choice.

Question may be shortened to reduce material.

Ordinarily do not restate questions.—Twenty businessmen and nine instructors who preferred that questions ordinarily not be repeated verbatim when the replies are discussed in the body of the report said that this procedure involves unnecessary repetition of the questionnaire shown in the appendix. This reason was the only one given by more than one respondent.

Other comments made by businessmen who preferred that questions not be repeated in the body of the report were:

Usually makes the report unnecessarily long and cumbersome.

Liable to evoke a judgment before the discussion is read.

Makes tedious reading.

May require combination of results from two questions to illustrate point.

Answers are raw data. Information belongs in report—data in appendix.

Questions can be boiled down to cover subject under discussion.
No need usually—report is for analysis.

Other comments made by instructors who preferred that questions not be repeated in the body of the report were:

Makes for unnecessarily dull reading.

Organization of report can be grasped easier if this is not done.

Questionnaires are raw data. A report should offer something beyond raw data.

Best drafted questionnaires produce inappropriate data.

Cumbersome in tables where brevity adds to readability.

One instructor mentioned the desirability of paraphrasing clearly the questions in the body of the report.

No preference.—The following statements were made by businessmen who indicated that they had no preference concerning the restating of questions in the body of the report:

Varies a great deal—depends on size and complexity of the questionnaire and the report.

Some studies follow the practice of restating the questions very well and the technique is useful. Others may not need this detailed attention.

The instructor who indicated that he had no preference in this matter said that the procedure depends on the length of the questionnaire and the type of questions.
Inclusion of Opinions

Some authorities have said that business reports should contain facts only and that personal opinions should be excluded. According to Stewart et al.:

The writer of formal reports must look upon himself as an objective reporter who has no "ax to grind." The closer he sticks to the facts and the more objectively he reports them, the more valuable his report will be to those who make the final decisions.\(^2\)

In contrast, Ulman and Gould stated:

Therefore the technical report must often present the judgments and opinions of its writer or his organization. Your duty is not to refrain from expressing opinion; it is rather to tell your reader very certainly what you are doing whenever you have occasion to introduce opinion into your reporting.\(^3\)

The 50 executives and the 21 instructors were asked to state their preferences concerning the inclusion of the report writer's opinions with his presentation of facts in the body of marketing research reports. The preferences are shown as follows:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinarily include</td>
<td>18</td>
<td>4</td>
</tr>
<tr>
<td>Ordinarily omit</td>
<td>23</td>
<td>16</td>
</tr>
<tr>
<td>Totals</td>
<td>41</td>
<td>20</td>
</tr>
</tbody>
</table>

Four businessmen and one instructor chose neither of the possible answers that were supplied.


Three of the four executives who did not choose either of the possible answers that were supplied gave statements concerning their preferences. These statements were:

Depends on what you mean by "personal opinions." He should include interpretations of his facts and if possible, recommended actions—but they should all tie back in logical sequence to his facts. He should not include opinions based on hunch, feelings, etc.

I want his analysis. We will also get opinions in discussion of the report.

In a market research or statistical summary NO—Include opinions with letter of transmittal separate from report. In a Development or Expansion report—yes. This is integral/necessary.

The instructor who did not state whether or not he ordinarily preferred that the writer include his opinions in the body of the report stated:

Sometimes yes, sometimes no, depending upon what the study calls for. If all facts, give no opinions; if judgments, give opinions.

Ordinarily include.—The following reasons are those that were given by two or more executives for preferring that the report writer's opinions be included with the presentation of facts:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stimulates readers to think about the ideas discussed</td>
<td>7</td>
</tr>
<tr>
<td>Adds interest to the discussion</td>
<td>3</td>
</tr>
<tr>
<td>Encourages the writer to prepare a better report</td>
<td>2</td>
</tr>
<tr>
<td>Usually conclusions are drawn</td>
<td>2</td>
</tr>
</tbody>
</table>
Other reasons and comments that were given by executives who preferred that the report writer include his opinions in the report follow:

The writer has the responsibility of telling what—in his opinion—the figures mean.

The writer is a specialist, and executives want his opinion.

Interpretation of data requires the exercise of judicious opinion.

Yes, where opinions relate to intangibles and general impressions from field work.

By stating your views, it gives the reader a chance to think both sides instead of only his way.

Researcher is assigned to problem for purpose of demonstrating facts as a basis for conclusions to be later drawn by himself or persons less informed than he.

Personal opinions are all right if they are researcher's interpretation and are relevant.

The semantics experts would say this is unavoidable; however, identifiable and purely personal opinion is usually best handled in a covering memo or interpreting supplement.

Three executives who preferred that opinions be included in the body of the reports qualified their answers by stating that opinions should be clearly stated as such; two stipulated that the report writer be qualified; and two stated that the opinions must relate to interpretation of facts but should not be unsubstantiated opinions.

The following reasons were given by instructors who preferred that opinions ordinarily be included in the body of the report:

If the writer "interprets" his findings, his opinions are automatically included. Opinions not for this purpose—no.

Forces writer to evaluate.
Gives writer's evaluation of facts. He should be qualified to express informed opinions.

Three instructors who preferred that opinions be included qualified their answers. The qualifications were as follows:

But clearly identified as such—never interspersed with facts.

If labeled as such.

Depends on who writer and audience are—but generally a report goes beyond mere tabulation of data.

Ordinarily omit.—The following reasons are those that were given by two or more respondents for preferring that the report writer's opinions not be included with the presentation of facts:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Readers who read only part of the report may mistake opinions for facts</td>
<td>14</td>
<td>9</td>
</tr>
<tr>
<td>Opinions should be presented elsewhere</td>
<td>7</td>
<td>6</td>
</tr>
<tr>
<td>Some readers may resent the presentation of the writer's opinions</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

Other reasons and comments stated by executives who preferred that opinions not be included in the body of the report were these:

Writer is helped by being forced to separate facts and opinion.

Opinions vitiate the report.

Opinions not backed up are not worth much.

One man's opinion usually has no place in market research report but definitely belong in individual call report, etc. This borders on unsupported data which would require no market research. Our opinions can be included only in the recommendation section where we select one alternative course of action over the others. Never used to fill-in primary data.
Not opinions—recommendations of the department based on facts.

Not personal opinions but conclusions, from facts and recommendations.

Excepting opinions as to the probable or alternative inferences from facts. These I would characterize as "interpretation."

The respondents who preferred that opinions be presented separately from facts suggested these possibilities for presenting the opinions:

<table>
<thead>
<tr>
<th>Possibility</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conclusions or recommendations section</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Letter of transmittal, memorandum, or preface</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Appendix</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Comments or remarks section</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Verbal</td>
<td>1</td>
<td>-</td>
</tr>
</tbody>
</table>

Other reasons and comments stated by instructors who preferred that opinions not be included with the presentation of facts were:

Objectivity, though not always possible, should be strived for.

Tempts writer to substitute opinion for fact.

That is not the writer's function. He is to interpret the facts he found, however.

Opinions must be clearly differentiated from facts.

The situation may dictate either way. Actually, "personal opinion" cannot be eliminated, can it? Depends on how we define "facts." Actually, our observations are always colored by our biases, I think.

Unless definitely stated as an opinion—could be used in some few types.
Only exception I can think of would be the case when his "opinion" helps to explain some startling fact that may have been gained by an unexpected and perhaps unwarranted interpretation of a questionnaire section. The fact, however, may be very valuable for final conclusions.

In sections on analysis and interpretation, opinions cannot always be entirely eliminated. Care should be taken to label them, however.

Reference to Writer

Recommendations of authorities differ concerning the use of first-person pronouns in business reports. When discussing the use of personal pronouns in business reports, Tuttle and Brown stated:

Unless there is very good reason for doing otherwise, then, use the objective point of view in any report that may possibly be seen by someone above your immediate superior. Make an exception only of prefatory material that appears separately, as in a preface or letter of transmittal.4

On the other hand, Ball and Williams stated:

Technical reports traditionally avoid any hint of personal opinion or any use of the first person, and some firms and schools make the prohibition of "I" a rigid rule. Times are changing, and we see more and more good technical reports that use "I"; someday the prohibition will have to be lifted.5

The executives and the instructors who participated in this study of presentation styles for marketing research reports expressed their preferences for methods of referring to the report writer.

---


<table>
<thead>
<tr>
<th>Preference</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;I&quot; or &quot;we&quot; and other</td>
<td>15</td>
<td>16</td>
</tr>
<tr>
<td>first-person pronouns</td>
<td></td>
<td></td>
</tr>
<tr>
<td>The writer or the writers</td>
<td>8</td>
<td>2</td>
</tr>
<tr>
<td>None</td>
<td>7</td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
<td>16</td>
<td>3</td>
</tr>
<tr>
<td>Totals</td>
<td>46</td>
<td>21</td>
</tr>
</tbody>
</table>

One executive did not specify as a preference any alternative that was supplied in the questionnaire, and two executives expressed preferences for two of the alternatives. Including the replies for more than one possible answer accounts for 46 replies from 45 executives.

The executive who did not specify a preference indicated that he preferred that the report writer use first-person pronouns when writing to non-technical people and executives but refer to himself as "the writer" when writing to technical people.

The executive who expressed preferences for the use of first-person pronouns and "other" stated that, while first-person pronouns are less stilted, such references should be avoided if possible. The executive who expressed preferences for the use of "the writer" and "other" stated that it was rarely necessary that the report writer refer to himself.

**First-person pronouns.**—The reasons that were given for preferring that the marketing research report writer use first-person pronouns when referring to himself are given next.
Reason Executives Instructors
The writer of the report can write easily and can concentrate more on content than on writing style 7 7
Less stilted 5 -
Seems to add life to the report 4 2

Other reasons and comments given by instructors who preferred that the report writer use first-person pronouns when referring to himself were:

More readable and interesting.

If one uses "writer," "researcher," etc., he may as well use "I" and/or "we."

But please have the writer learn how to use these pronouns gracefully. We need a new concept for "writing style." It's a term too filled with connotations of disappointing experiences related to freshman themes and such!

Should be very little need for either, except in giving an account of procedure.

This reply is not to be taken to mean I suggest writing reports in first person. It means only that, when it is necessary for me to refer to myself, I should say "I."

Think the trend is away from impersonal third-person writing, but I think students should still learn to do it because it is most appropriate for some occasions.

Why avoid responsibility in this sort of report?

Make the logical subject for the meaning the grammatical subject for the sentence.

The rule about personal pronouns derives from a false concept of objectivity.
Writer.—The reasons that were given for preferring that the report writer refer to himself as the writer follow:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seems to present the information in an objective manner</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>Because it is a formal report</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>&quot;I&quot; or &quot;we&quot; can become boring to read</td>
<td>1</td>
<td>-</td>
</tr>
</tbody>
</table>

The following comments were made by instructors who preferred that the report writer refer to himself as "the writer":

There is a tendency of many writers to put themselves in the picture (and the style) unnecessarily. What few references are needed should be to the "author" or "writer" for objectivity.

Third person unless first person better achieves the purpose of the report. Many informal reports should use first person, particularly where opinions are desired.

One executive who preferred that the report writer refer to himself by using first-person pronouns added this comment beside the alternative which provided the term "the writer":

I abhor this. How stilted can you get!

Other.—The ideas expressed by respondents who preferred that the report writer refer to himself in some manner other than by the use of first-person pronouns or "the writer" are shown as follows:

<table>
<thead>
<tr>
<th>Idea</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Writer should seldom or never refer to himself</td>
<td>8</td>
<td>3</td>
</tr>
<tr>
<td>Use impersonal references—department, division, name of company, etc.</td>
<td>6</td>
<td>1</td>
</tr>
</tbody>
</table>
Executives made the following statements concerning the report writer's reference to himself:

Writer when referring to himself in detailed analysis section and "we" in the recommendation offered from the marketing research department as a whole.

"Market Research" or "we" (Never "I") to preserve objective manner and insure that opinion is "departmental" rather than personal.

Reference to Reader

The methods that the participants in this study preferred for referring to the reader of marketing research reports are shown in the following tabulation:

<table>
<thead>
<tr>
<th>Method</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>The reader</td>
<td>13</td>
<td>5</td>
</tr>
<tr>
<td>You</td>
<td>10</td>
<td>14</td>
</tr>
<tr>
<td>No preference</td>
<td>7</td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
<td>17</td>
<td>4</td>
</tr>
<tr>
<td>Totals</td>
<td>47</td>
<td>23</td>
</tr>
</tbody>
</table>

Two businessmen expressed preferences for two of the alternatives that were supplied. One indicated preferences for "you" and "other," and the other businessman indicated preferences for "the reader" and "other." Two instructors expressed preferences for the use of both "the reader" and "you" when referring to the reader of the report. Including in this tabulation two answers from each of four respondents accounts for 47 replies from 45 businessmen and 23 replies from 21 instructors.

Further statements given by these instructors were:

Either way seems acceptable, although "you" might lead to preachiness.

Depends on to whom the report is addressed and upon relationship between writer and reader.
The reader.—The reasons that were given for preferring that the report writer ordinarily refer to the reader of the report as "the reader" follow:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seems to present the information in an objective manner</td>
<td>8</td>
<td>3</td>
</tr>
<tr>
<td>Because it is a formal report</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Convention</td>
<td>1</td>
<td>-</td>
</tr>
</tbody>
</table>

One of the businessmen who preferred that the reader of the report be referred to as "the reader" added that the report writer should try to avoid making such references.

One businessman stated that, if the report is written for executives and non-technical people, pronouns should be used in making reference to the reader; whereas "the reader" should be used in making such references if the report is written for technical people.

You.—The reasons that were given for preferring that the report writer ordinarily refer to the reader of the report as "you" follow:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Helps to make the readers more interested in reading the report</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>The writer can write easily</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>Not stilted</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Makes customer feel report was written for him</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>If one uses &quot;reader,&quot; etc., he may as well use &quot;you&quot;</td>
<td>-</td>
<td>1</td>
</tr>
</tbody>
</table>
Reasons:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>To keep style consistent with &quot;I&quot;--&quot;we&quot; usage</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>More readable</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>More natural</td>
<td>-</td>
<td>1</td>
</tr>
</tbody>
</table>

Other.—The ideas expressed by respondents who preferred that the report writer refer to the reader of the report in some manner other than by the use of "you" or "the reader" are shown in the following tabulation:

<table>
<thead>
<tr>
<th>Idea</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Writer should seldom or never refer to the reader</td>
<td>11</td>
<td>3</td>
</tr>
<tr>
<td>Third person—salesmen, name of client, name of company, etc.</td>
<td>6</td>
<td>1</td>
</tr>
<tr>
<td>More often refer to the company as &quot;we&quot;</td>
<td>1</td>
<td>-</td>
</tr>
</tbody>
</table>

One businessman stated that his preference for the method of referring to the reader of the report depends on whether the report is addressed to a specific person or to a general audience.

One instructor said that some report writers should use second-person pronouns but always with justification, and another instructor said that references to personalities weaken the report.

Verb Tense

Some business report writers, when presenting data, use past-tense verbs. Yet, authorities have stressed the desirability of using
present-tense verbs for data presentations. Anderson, Saunders, and
Weeks stated:

Where possible, write in the present tense. It is more vivid, 
emphatic, and interesting. If the conditions you found when 
you collected your data obviously still exist, you can usually 
use the present tense. Data that showed something last month 
show it now as you analyze and discuss them.6

And according to Brown:

Facts and figures are desirable in the present tense. A 
statement of fact or a result was not true merely yesterday 
but is still true today. The present tense indicates this 
accuracy of statement.7

The preferences of the participants in this study concerning the 
verb tense to be used in presenting marketing research information were 
as follows:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinarily use present tense</td>
<td>19</td>
<td>12</td>
</tr>
<tr>
<td>Ordinarily use past tense</td>
<td>14</td>
<td>5</td>
</tr>
<tr>
<td>None</td>
<td>16</td>
<td>5</td>
</tr>
<tr>
<td>Totals</td>
<td>49</td>
<td>22</td>
</tr>
</tbody>
</table>

Five businessmen expressed a preference for the use of both pres-
tent tense and past tense, and one businessman did not express a prefer-
ence. One instructor expressed a preference for the use of both present 
tense and past tense. Including in the tabulation two replies for each 
of six participants explains the reason 49 replies were recorded for 45 
executives and 22 replies were recorded for 21 instructors.

6Chester Reed Anderson, Alta Gwinn Saunders, and Francis William 

7Leland Brown, Effective Business Report Writing (Englewood 
The five businessmen who expressed two preferences gave these explanations:

Usually use past tense—sometimes use present. Depends on nature of the report.

As seems most natural.

Present tense if reporting items true today—past tense if reporting items of a past date that may not be true today.

Future tense also. Our reports usually give a brief history of the industry, the current status as well as the outlook. Therefore, all tenses are used.

And future tense, too, depending on whether text concerns past market, present market, or future forecast of market.

The explanation given by the instructor who expressed a preference for both present tense and past tense was:

A natural time sequence is the easiest to write and the simplest to understand.

Ordinarily use present tense.—While there was some duplication of ideas expressed in the comments made by businessmen who preferred that present tense ordinarily be used, those comments are quoted as follows:

Much more effective use of language. Ask the sales promotion experts.

Timeliness.

Better used to describe conditions currently existing. For example, "In the 1961 survey one woman in five bakes homemade bread; in 1931, three in five baked homemade bread.

When the vintage of the information allows it. To make the report seem timely.

We use both tenses but feel the present tense makes the report sound more current.
It makes the report seem more current and less historical.

It gives report a dynamic rather than an historic character.

Not yet obsolete.

Our prime interest is in the present.

Gives tone of immediacy.

Gives more life and contemporary tone.

We are reporting on current information. Tense used depends on whether we are discussing past events or current.

Use present tense if the information concerns currently continuing action, but use past tense if the information concerns past action which may or may not be continuing currently. I would not write report to say "we found this to be so when we studied the situation" but rather "we find this to be so" (as of this report writing).

While there was also some duplication of ideas expressed in the comments made by instructors who preferred that present tense ordinarily be used in reporting data, those comments are quoted as follows:

If a statement is assumed to be still true (and this, I imagine, would be the situation when most readers view most reports), the present tense emphasizes the fact. Of course, for something done, the past tense should be used.

Because present tense is the term we are talking about in presenting material, except in cases where past and future tense is needed in the explanation of events or contemplation.

When these report data were gathered, these facts were ones stated. For the particular study, these are the facts—not were.

Generally more persuasive and lively.

Tends to make the report more alive.

Makes for faster, livelier reading.

Contributes to style in that it sounds more natural.

Gives current impact to findings, conclusions, recommendations.
I prefer the present tense, generally, the subject matter of the report determines tense to be used.

Assuming a valid and reliable sample, the situation should be reported as now existing.

Most marketing research must be current if it is to be useful; present tense is, therefore, most appropriate. (The tense should be appropriate to the use which will be made of the report.)

Ordinarily use past tense.—Seven of the 14 businessmen who preferred that past tense ordinarily be used in presenting marketing research information made statements concerning their preference. These statements follow:

The past tense is correct. Any use of present tense assumes an extension of previous findings.

It is "past tense" by the time the reader gets it.

Statements based on actual happenings are usually more powerful.

Conditions may have changed since facts were collected, analyzed, and presented.

Depends on data and its age. Use of both forms in a single report seems quite possible, depending upon the data presented. Checked past tense because most marketing research data is based on past performance, but this is only reason.

This study was made, not is.

Seems to fit better into reporting style. I suspect, however, that our usual report combines both present and past tense.

The statements made by the instructors who preferred that past tense be used ordinarily in reporting marketing research information follow:

It has to be. The research is dated; it happened in the past; and the statements apply to past conditions.
Researched situation probably past. More logical.

It's logical, because information gathered before it could be put into report. (Some of facts could have changed, even while writing was in progress.)

Perhaps present, future, and past, in different parts. If it is a study of past actions—then past tense; if past and continuing, past and present; if projection, then future.

No preference.—Some of the businessmen who indicated that they had no preference concerning the verb tense used in presenting marketing research data qualified their statements. Some of these statements were similar to those given by businessmen who indicated that they ordinarily preferred one verb tense. The statements given by businessmen who indicated that they had no preference follow:

Have no preference—writer needs some freedom of expression.

No preference—should accurately portray time element involved.

Whichever tense applies; for example, in 1959 it was, in 1962 it will be.

Use past tense when reporting on what has happened. Present tense in reporting what is happening.

Present tense for those activities happening in the present, past tense for those activities that happened in the past. I defy you to tell me how many pounds of . . . were sold in 1954 in the PRESENT tense.

The one most applicable.

Depends on impression to be conveyed. If report is of a situation past or that may be past, we would use past tense. If report is of situation presumed to now exist, we will sometimes use present tense. Most of our reports are in past tense simply because the work is complete. Not a considered point usually.

Depends on the subject matter and timing of the report.
The tense used depends mainly on the nature of the report and the writer's personal preference.

Depends on the type of study. If information is current, use present tense; if data were obtained in survey, usually use past tense.

Depends entirely on context. Past actions—past tense; present actions—present tense.

Depends. Not cut and dried. If a marketing type survey, use mostly present tense; if a consumer type survey, use mostly past tense.

The statements that were made by the five instructors who did not indicate a preference for one verb tense are shown as follows:

As long as tense sequence is consistent with the report and with the facts reported.

Depends on circumstances and type of report.

Much depends on how current the data are.

The tense which fits what is being said should be used.

Usually present tense, but whichever one is accurate for the sense of the sentence.

Voice

Passive voice has been used extensively in many business reports even though numerous authorities have recommended that active voice be used ordinarily. The participants in this study of style factors were asked to express their preferences for the voice (active or passive) to be used in presenting marketing research data. The replies to this request were distributed thus:

<table>
<thead>
<tr>
<th>Reply</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinarily use active voice</td>
<td>16</td>
<td>19</td>
</tr>
<tr>
<td>Ordinarily use passive voice</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>No preference</td>
<td>17</td>
<td>-</td>
</tr>
<tr>
<td>Totals</td>
<td>37</td>
<td>19</td>
</tr>
</tbody>
</table>
Eight businessmen did not express a preference for this item.

Two instructors did not select either alternative that was supplied in the questionnaire, but they made these statements:

Whichever one is accurate for the meaning; make the logical subject the grammatical subject. If it's a toss up, use the active voice!

There is no evidence that either voice has any psychological value with readers. Use the one that fits the sentence structure which best brings forth your idea for readers.

Active ordinarily.—Ideas expressed by businessmen who preferred the use of active voice are shown in the following tabulation:

<table>
<thead>
<tr>
<th>Idea</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>More positive or emphatic</td>
<td>4</td>
</tr>
<tr>
<td>Easier to read</td>
<td>3</td>
</tr>
<tr>
<td>Fewer words required</td>
<td>3</td>
</tr>
<tr>
<td>More direct</td>
<td>2</td>
</tr>
<tr>
<td>Less formal</td>
<td>1</td>
</tr>
<tr>
<td>More natural</td>
<td>1</td>
</tr>
<tr>
<td>More interesting writing style</td>
<td>1</td>
</tr>
</tbody>
</table>

Two other businessmen who preferred the use of active voice expressed these ideas:

Marketing is an active rather than a passive operation.

Much more effective use of language. Ask the sales promotion experts.

While there was also some duplication of ideas expressed in the statements made by instructors who preferred the use of active voice for presenting marketing research data, their statements are shown as follows:

Very definitely! The usual reasons: (1) more "natural" style, (2) more concise, (3) more lively (interesting), faster reading, (4) forces writer to identify who is doing what, oftentimes.
More readable, less evasive.

Clearer, more readable, more interesting, more natural, more concise.

Makes for more concise and readable writing.

Generally more persuasive and lively.

I prefer the active voice, generally, but the subject matter of the report determines voice to be used. Variety of subject matter may suggest or require a combination of tenses and voices for best writer—expression and best reader—impression.

Insofar as facts can be active. If it’s a choice between passive voice and personal pronouns, passive voice would be preferred.

A difficult question to answer, because the active voice, being more emphatic, should normally be used; however, sometimes an objective style (the better for a formal report) demands the passive voice.

Active easier to understand.

Passive voice creates an unrealistic, pompous, stuffy style. Most report writers tend to preach rather than report as it is.

Use of passive voice is a lazy way of writing. It is difficult to read. I can see no reason for using it to any extent whatsoever.

Generally, uses fewer words, communicates essential meaning quicker and more directly, is easier to read and write, and fits the spirit of modern life better.

I want to know who did the work. Also the writing seems more vital.

Active voice is alive and fast-moving talk—passive is slow, wordy, and weak. It leads to (hedging by the writer).

Active voice is more effective, powerful, or persuasive on the reader. Passive is weak.
Unless otherwise needed to make for clarity. Parts may use active and other parts passive. Where either would serve purpose, active should be used. It is more forceful.

Get less stilted presentations.

**Passive ordinarily.**—The four businessmen who preferred that passive voice be used ordinarily in presenting marketing research reports gave these reasons for their preference:

*Active voice tends to focus attention on the researcher. We prefer to focus on the subject.*

*Consider it more appropriate in presenting facts in strictly an objective manner.*

*We use both voices but prefer the passive voice as a rule. It's a matter of personal preference here.*

*Depends on ideas presented and purpose of report. Passive voice lends objectivity and active voice enlists better reader participation. Could very well vary from section to section; for example, reporting of data gathered in passive and recommendation in active.*

**No preference.**—Some of the 17 businessmen who indicated that they had no preference concerning the use of active or passive voice added statements concerning their reaction to this factor. Their statements follow:

*We lean toward what would sound right for an oral presentation.*

*As seems appropriate.*

*Would vary with circumstances.*

*Whatever is appropriate for best expression.*

*Depends on the subject matter and timing of the report.*

*Use both—material being discussed governs choice.*

*Have no preference—writer needs some freedom of expression.*
Preferences of a Portion of the Executives and All the Instructors

The number of executives who were asked to answer specific questions concerning the two style factors discussed in this division of the present chapter is specified as each style factor is discussed. All of the 21 instructors who participated in this study were asked to supply information concerning each of the two style factors. Some of the respondents who expressed preferences did not state a reason for their preferences.

Letter of Transmittal

In almost all the books examined in this study of style preferences, a letter of transmittal was mentioned as one of the parts that should ordinarily be included in a formal business report. As only four of the 50 reports that were examined in this study contained a letter of transmittal, the executives who supplied the reports which contained no such letter were asked to state whether or not they ordinarily preferred to have a letter of transmittal included in their reports. The executives were also asked to state the reason a letter of transmittal was not included in the report submitted for this style study if they preferred that such a letter be included ordinarily or to state the reason for their preference if they preferred that no letter of transmittal be included in most of their reports.

The report-writing instructors were asked to state their preference concerning the inclusion of a letter of transmittal and to give the reason for their preference. The preferences expressed by these two
groups, executives and instructors, are shown in the following tabulation:

<table>
<thead>
<tr>
<th>Preference</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinarily include a letter of transmittal</td>
<td>29*</td>
<td>18</td>
</tr>
<tr>
<td>Ordinarily do not include a letter of transmittal</td>
<td>17</td>
<td>2</td>
</tr>
<tr>
<td>None</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>46</strong></td>
<td><strong>21</strong></td>
</tr>
</tbody>
</table>

*This figure includes the four reports which contained a letter of transmittal when the reports were submitted for this study.

One executive expressed a preference for two alternatives and added that he preferred to have a letter of transmittal included with the reports that were sent to primary recipients but preferred that no letter be included with the reports that were sent to secondary recipients.

**Ordinarily include.**—Twenty of the 29 executives who preferred that a letter of transmittal ordinarily be included in their reports stated that such a letter had been written but was not attached to the report when it was submitted for this study of style preferences. The reasons given for omitting the letter of transmittal were:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not considered a part of the report</td>
<td>11</td>
</tr>
<tr>
<td>Oversight</td>
<td>4</td>
</tr>
<tr>
<td>Confidential</td>
<td>4</td>
</tr>
<tr>
<td>No copy available</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
</tr>
</tbody>
</table>
The executives who did not state that a letter of transmittal had been written to accompany the reports gave no specific reasons why the letter was omitted.

Two instructors qualified their preference as follows:

If formal and the result of a directive to prepare the report; not desirable unless directed to a particular person.

If the report was requested or authorized by someone.

The instructors specified possible content of transmittal letters and designated some purposes that such letters may serve. The possible content of transmittal letters and the purposes these letters may serve, as suggested by two or more instructors, are shown as follows:

<table>
<thead>
<tr>
<th>Content or Purpose</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comments that would not be appropriate in the body of the report</td>
<td>8</td>
</tr>
<tr>
<td>Authority</td>
<td>3</td>
</tr>
<tr>
<td>Reference to findings and/or conclusions</td>
<td>3</td>
</tr>
<tr>
<td>Purpose of the report</td>
<td>2</td>
</tr>
<tr>
<td>Signals the completion of the assignment</td>
<td>2</td>
</tr>
<tr>
<td>Emphasis</td>
<td>2</td>
</tr>
</tbody>
</table>

Other suggestions that were given by instructors concerning the content or purpose of a letter of transmittal were:

Dates.
Scope.
Procedure.
Future activity.
Express appreciation.
Establishing rapport.
Help reader determine how (and when) he should read the report.

Show function and responsibility of the writer.

Especially helpful when the report will go to people the writer will not see personally.

Establish data which may be important for future use when original principals are gone.

Prefatory material belongs in a letter of transmittal and not in the introduction.

To serve obvious function of transmittal from writer to initial reader without restricting to the latter.

Ordinarily omit.—The reasons given by two or more executives who preferred that ordinarily no letter of transmittal be included in the report are shown in the following tabulation:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report should be complete and self-explanatory</td>
<td>6</td>
</tr>
<tr>
<td>Letter of transmittal was considered a separate piece of information</td>
<td>3</td>
</tr>
<tr>
<td>Report was presented personally</td>
<td>3</td>
</tr>
<tr>
<td>Letter would become detached</td>
<td>2</td>
</tr>
</tbody>
</table>

Other reasons given by executives for preferring that no letter of transmittal be included in the report were:

Not necessary because our reports have distinctive binders and appear frequently enough that they are immediately recognized.

Reports are signed. All persons receiving copies normally fully aware of study—its purpose and objectives.

Reports go to 8 to 15 people—it's not necessary to write that many covering letters if introduction covers who asked for and purpose of report.
The reasons that the two instructors gave for preferring that no letter of transmittal be included in the report were:

Unrealistic, few report writing assignments are ever made so formally.

When a copy of a report is sent to someone, a letter should be appended to it transmitting it. A letter of transmittal should never be considered a part of the report itself. To whom would it be addressed, if the report is sent to 200 people?

No preference.—The instructor who indicated that he had no preference concerning the inclusion of a letter of transmittal in reports said:

Depends on size of report, length of list, and company custom.

List of Tables and/or Illustrations

Of the 50 reports examined in this study, 25 contained tables, charts, or graphs in the body of the report. Ten of these 25 reports also contained in the front of the report a list of tables and/or illustrations. The 40 businessmen whose reports did not contain a list of tables and/or illustrations were asked to state whether or not they preferred that their reports usually contain a list of tables and/or illustrations when such visual aids were included in their reports. They were also asked to state the reason such a list was omitted from the reports they submitted for this study if they preferred to have such a list included ordinarily or to state the reason for their preference if they preferred that a list of tables and/or illustrations not be included ordinarily.
The instructors were also asked to express their preference concerning the inclusion of this item.

The replies to these requests were tabulated as follows:

<table>
<thead>
<tr>
<th>Reply</th>
<th>Executives</th>
<th>Instructors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinarily include a list of tables and/or illustrations</td>
<td>21*</td>
<td>16</td>
</tr>
<tr>
<td>Ordinarily do not include a list of tables and/or illustrations</td>
<td>26</td>
<td>3</td>
</tr>
<tr>
<td>No preference</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Totals</td>
<td>47</td>
<td>20</td>
</tr>
</tbody>
</table>

*This figure includes the ten reports which contained a list of tables and/or illustrations when the reports were submitted for this study.

Two executives indicated a preference for two alternatives and qualified their replies by stating that their preference depended on the length of the report. One instructor did not indicate a preference for either alternative that was supplied but said:

It depends upon length of report and number of such materials. For very short reports (5–10 pp.) no— for longer reports (10 plus) yes.

Ordinarily include.—The businessmen who preferred that a list of tables and/or illustrations ordinarily be included in their reports gave these reasons why the list was omitted from the reports submitted for this study:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report not long enough to warrant the inclusion of a list of tables and/or illustrations</td>
<td>3</td>
</tr>
</tbody>
</table>
Report was prepared by an outside consultant who was not completely familiar with the company's wishes

Four of the 16 instructors who preferred that reports ordinarily contain a list of tables and/or illustrations said that this item should be included only when several visual aids were included in the report. Two of the four said a list should be included when six or more visual aids appeared in the report; the other two did not state a specific number.

Other statements made by instructors concerning the inclusion of a list of tables and/or illustrations were:

Habit or "cause the textbooks say so," I guess. I for one never look at them when reading a report. Frankly, I can't see a pragmatic argument for them. To say they show "place where" like the table of contents seems more academic than pragmatic.

So they can be examined before or after the report has been read or can be examined by persons not interested in the entire report. (time-saver)

Ordinarily omit.--The ideas expressed by two or more businessmen who preferred that a list of tables and/or illustrations not ordinarily be included in the report follow:

<table>
<thead>
<tr>
<th>Idea</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>List of tables and/or illustrations serves no useful purpose</td>
<td>8</td>
</tr>
<tr>
<td>List only those visual aids that appear in the appendix</td>
<td>3</td>
</tr>
<tr>
<td>Include a list only for a large number of tables and/or illustrations</td>
<td>3</td>
</tr>
<tr>
<td>Seems too formal</td>
<td>2</td>
</tr>
</tbody>
</table>
Other statements made by businessmen (and some of the ideas expressed in this list duplicate one another and those ideas presented in the preceding tabulation) were:

Do not think it is important. Illustrations support text and should not be referred to alone by "unknowing" reader. Also if many are put in appendix.

Table in body if part of the text, and contents page covers only subjects in text.

We like a table of contents to show topics covered only. A list of tables serves no very useful purpose for us. The tables occur where they tell the story best or illustrate the research presentation. I find a "list of tables" unnecessary, and sometimes looks like "padding."

To force reader to read the text rather than to call his attention to illustrations only.

Generally use index to subject matter—not illustrations or tables.

Feel that such a list taken out of context has little value. Always include table, graph, or illustration immediately after first reference in text.

The statements made by the three instructors who preferred that a list of tables and/or illustrations ordinarily be omitted from reports were:

In my own reading of reports, I have seldom found consulting such a list very helpful.

I seriously question how many people actually use the list of tables. Considering the usual report length, no doubt a reader merely thumbs the pages and scans to find the illustration.

The reader can expect to find statistics for any particular phase of the report in the chapter concerned.
No preference.—The instructor who indicated that he had no preference concerning the inclusion of a list of tables and/or illustrations said:

Depends on size of report, length of list, and company custom.

Summary

Seventeen elements of style for marketing research reports are discussed in this chapter. All of the 50 executives who supplied reports for this study were asked to supply information for 15 of the style factors. Forty-five executives returned questionnaires. Business report-writing instructors were asked to supply information for the 17 style factors. Twenty-one instructors returned questionnaires.

From 50 to 60 per cent of the executives preferred that:
1. The introductory section of the report contain information telling who requested that the report be written.
2. The report summary section contain a summary of only the significant findings of the study.
3. The research method be described in the introductory section rather than in the appendix.
4. The recommendations be presented before the discussion of the detailed findings.
5. The report writer's name be shown on the title page.
6. When a questionnaire study is made, the questions not be repeated verbatim in the body of the report.
7. The report writer's opinions not be included with the presentation of facts in the body of the report.
The styles preferred by 40 to 50 per cent—but more frequently than any other style for report elements—of the executives were that:

1. The report be double spaced.
2. Arabic numerals be used for numbering formal tables.
3. Arabic numerals be used for numbering illustrations other than formal tables.
4. Present-tense verbs be used when presenting data.
5. Illustration titles be typewritten in upper-case letters.

(Forty per cent preferred that upper-case letters be used; 28.8 per cent preferred that upper- and lower-case letters be used.)

The styles preferred by 30 to 40 per cent—but more frequently than any other style—of the executives were that:

1. Active voice be used primarily.
2. When a report writer must refer to himself, he do so by using first-person pronouns.

More executives (27.7 per cent) preferred that report writers refer to the reader as "the reader" than preferred any other style. However, almost as many executives (22.2 per cent) preferred that the report writer refer to the report reader by using second-person pronouns.

Two items—a letter of transmittal and a list of tables—mentioned as desirable elements of reports in almost all of the textbooks examined in this study were referred to only those executives whose reports did not contain the item of style.

1. Four reports contained a letter of transmittal, and 55.5 per cent of the executives who returned questionnaires preferred that a letter of transmittal ordinarily be included in their reports.
2. Of the 45 executives who returned questionnaires, 57.7 percent preferred that ordinarily no list of tables and/or illustrations be included in the report.

   More than 20 percent of the instructors preferred that:
   1. The report writer's name be shown on the title page.
   2. The research method be described in the introductory section rather than in the appendix.
   3. Active voice be used primarily.

   From 80 to 90 percent of the instructors preferred that:
   1. A letter of transmittal ordinarily be included in the report.
   2. Arabic numerals be used for numbering illustrations other than formal tables.

   From 70 to 80 percent of the instructors preferred that:
   1. Ordinarily a list of tables and/or illustrations be included in the report.
   2. The introductory section of the report contain information telling who requested that the report be written.
   3. The report writer's opinions not be included with the presentation of facts in the body of the reports.

   4. When a report writer must refer to himself, he do so by using first-person pronouns.

   5. The report text be double spaced.

   From 60 to 70 percent of the instructors preferred that:
   1. The report summary section contain a summary of only the significant findings of the study.
2. The recommendations be presented before the discussion of the detailed findings.

3. When the report writer must refer to the reader of the report, he use second-person pronouns.

From 50 to 60 per cent of the instructors preferred that:

1. When a questionnaire study is made, the questions not be repeated verbatim in the body of the report.

2. Arabic numerals be used for numbering formal tables.

3. Present-tense verbs be used when presenting data.

A preference of 42.8 per cent of the instructors was that upper- and lower-case letters be used for typewriting titles for illustrations other than formal tables as opposed to upper-case letters, which was preferred by 38.1 per cent of the instructors.

A summary of the principal findings of the study of style preferences for marketing research reports, conclusions drawn, and recommendations made as a result of this study are presented in Chapter VII, which follows.
CHAPTER VII

SUMMARY OF PRINCIPAL FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

This study was made to determine preferences for selected style factors used in presenting marketing research information so that these preferred styles could be taught in a university course in business report writing.

These steps were taken in completing the study. Related literature was studied. Letters were written to business executives to secure copies of report-writing manuals and copies of reports. The report-writing manuals were studied. A check list of style factors was made for use in analyzing reports. After 50 marketing research reports had been analyzed according to the items on the check list, questions were mailed to the business executives who supplied the reports. When the executives' replies had been studied, questions were mailed to a selected group of college instructors of report-writing courses. The replies from the instructors were studied. After the data had been studied and presented, a style manual was prepared for use in a university report-writing course.

On the basis of this study of style preferences, conclusions were drawn and recommendations were made. A summary of the principal findings, the conclusions, and the recommendations that resulted from this study are presented in the present chapter.
Summary of Principal Findings

The principal findings of this study are summarized in this division of the present chapter. These findings are summarized in the order in which they were discussed in Chapters III, IV, V, and VI.

Chapter III

1. Fourteen of the 216 firms that responded to the request for information for this study provided written instructions or suggestions for their report writers.

2. Some executives disliked the idea of providing writing manuals for the report writers in their organizations; on the other hand, some executives expressed a realization of a need for and an interest in providing writing manuals for the report writers in their organizations.

Chapter IV

3. The 50 marketing research reports that were examined in this study had some similarities in appearance and other general features, yet these reports had some dissimilarities in appearance and other general features.

Chapter V (Results of Executives' Responses to Questionnaires)

4. The report title, the date, the department, and the writer's name were the items that were preferred for inclusion on the title pages of marketing research reports according to more than one half of the executives who returned questionnaires.

5. A majority (39 of 45) of the executives preferred to have the statement of the purpose or objective of the report precede background
information. The reason given by the greatest number of executives for this preference was that readers would be better able to appreciate the background information than if the order of these two items were reversed.

6. A slight majority (24 of 45) of the executives who returned questionnaires for this study preferred that the report writers not be required to limit report summaries to one or two pages. The reason given most frequently for this preference was that ample space should be provided for this important section of the report.

7. The order of importance was the most frequently preferred order of presenting research findings. Almost one half (21 of 45) of the executives who returned questionnaires preferred this order. The reason given by the greatest number of executives for this preference was that the most important items should be presented first to get the readers' favorable attention early.

8. A slight majority (26 of 45) of the executives who returned questionnaires preferred a conventional form for footnotes; that is, title of the book, author, date, etc., shown at the bottom of the page. The reason given by the greatest number of executives for this preference was that this style provides an easy reference to the source of information.

9. A majority of the executives (29 of 45) preferred that table titles be typewritten in upper-case letters, and the reason given for this preference by almost all of those who preferred this style was that this style emphasizes the title.

10. The preferred position for the numbers and titles for illustrations was at the top or above the illustrations according to a slight
majority (26 of 45) of the executives. The reason given most frequently for this preference was that the designations are easy to read in this position.

11. A majority (38 of 45) of the executives who returned questionnaires for this study preferred that illustrations ordinarily be placed within the text of the report rather than in the appendix if the illustrations were directly relevant to the material being discussed. The reason given by the greatest number of executives for this preference was that readers can study the illustrations easily when they are placed within the text.

12. A large majority (42 of 45) of the executives who returned questionnaires preferred that significant points of illustrations ordinarily be discussed in the text of the report. The reason given most frequently for this preference was that these points should be discussed to make sure the readers do not overlook these important points when studying the illustrations.

13. A majority (32 of 42) of the executives who preferred that significant points of illustrations ordinarily be discussed in the text of the report also preferred that approximations rather than restatements of specific numbers be used in the discussion which accompanied illustrations. The reason given by the greatest number of executives for this preference was that, if report writers used approximations, readers would get a better understanding of relationships discussed than if the specific numbers shown in the illustrations were restated in the text.

14. A majority (35 of 45) of the executives preferred that the report writer use comment words or interpretative remarks such as "only
18 trains" instead of "18 trains" in discussions of research data. The reason given by the greatest number of executives for this preference was that comment words make the meaning of numbers immediately apparent.

15. Underlining was the mechanical technique for emphasizing that was preferred by a majority (36 of 45) of the executives. The reason given most frequently for this preference was that this technique was easily understood and was not confusing.

(Results of the Examination of the 50 Marketing Research Reports)

16. Almost all (47 of 50) of the marketing research reports that were examined in this study contained a title page.

17. A table of contents was included in a majority (32 of 50) of the reports that were examined.

18. A majority (37 of 50) of the reports that were examined in this study contained a summary, synopsis, principal findings, conclusions, or recommendations section preceding the discussion of the findings of the study.

19. A large majority (45 of 50) of the reports that were examined contained a summary or conclusions section at the beginning or at the end of the reports.

20. An introductory section preceded the detailed presentation of data in a majority (43 of 50) of the reports that were studied.

21. A statement of the purpose or objective of the report was included in a majority (42 of 50) of the reports that were studied.

22. In a majority (33 of 50) of the reports that were examined, a description of the research method was included or the executives who
submitted the reports preferred that such description ordinarily be included in their marketing research reports.

23. A majority (23 of 29) of the reports that contained an appendix also contained statements in the text that related the appendix to the text.

24. A large majority (49 of 50) of the reports that were examined contained organizational headings.

25. Subject-matter headings were included in a majority (44 of 50) of the reports that were examined.

26. The subject-matter headings were composed of words and phrases, as opposed to short sentences and questions, in a majority (36 of 44) of the reports that contained subject-matter headings.

27. Contraction were used in a small minority (5 of 50) of the reports that were examined.

Chapter VI (Results of Executives’ and Instructors’ Responses to Questionnaires)

28. A slight majority (24 of 45) of the executives who returned the questionnaires preferred that the report writer's name be shown on the title page. No reasons were solicited from executives for their preferences for this item. A large majority (20 of 21) of the instructors preferred that the report writer's name be included on the title pages of reports. The reason given most frequently for this preference by instructors was that including the writer's name shows who is responsible for the statements that were presented in the report.
29. A slight majority (26 of 45) of the executives and a majority (16 of 21) of the instructors preferred that ordinarily the introductory section of the report contain information telling who requested that the report be written. The reason given most frequently for this preference by executives and by instructors was that readers like to know who requested the report.

30. A slight majority (24 of 45) of the executives who returned the questionnaires and a large majority (19 of 21) of the instructors preferred that the research method used for the report be described in the introductory section of the report rather than in the appendix. The reason given most frequently by executives and by instructors was that readers need to know this method before reading the detailed findings.

31. A slight majority (25 of 45) of the executives who returned the questionnaires and a majority (14 of 21) of the instructors preferred that the report summary ordinarily include a summary of only the significant findings, as opposed to the inclusion of a summarization of more details of the report. The reason given most frequently by executives and by instructors was that only the significant findings should be summarized to emphasize these points.

32. A slight majority (24 of 45) of the executives who returned the questionnaires and a majority (14 of 21) of the instructors preferred that the report writer's recommendations ordinarily be presented before the discussion of the detailed findings of the study. The reason given most frequently for this preference by executives and by instructors was that this style enabled the readers to consider the proposed recommendations as they read the findings which led to the recommendations.
33. The preference for double-spaced paragraphs in the report was expressed by 22 executives, and the preference for single-spaced paragraphs was expressed by 20 executives. A majority (15 of 21) of the instructors preferred that paragraphs ordinarily be double spaced. The reason given most frequently by executives for preferring that paragraphs be single spaced was that this style saves space. The reason given most frequently by executives and by instructors for preferring that paragraphs be double spaced was that the report can be read easily when this style is used.

34. Although the number of executives who preferred that Arabic numerals be used for numbering formal tables was slightly less than a majority (20 of 45) of those who returned the questionnaires, more executives preferred the use of Arabic numerals than preferred the use of Roman numerals (12 preferred Roman numerals). A slight majority (12 of 21) of the instructors preferred that Arabic numerals be used for formal tables. The reason given most frequently by each group of respondents for this preference was that Arabic numerals can be read more easily than Roman numerals.

35. Although the number of executives who preferred that Arabic numerals be used for numbering illustrations other than formal tables was slightly less than a majority (20 of 45) of those who returned the questionnaires, more executives preferred the use of Arabic numerals than preferred the use of Roman numerals (8 preferred Roman numerals). A majority (17 of 21) of the instructors preferred that Arabic numerals be used for illustrations other than formal tables. No reason for this preference was given more frequently than another by executives. The
reason given most frequently by instructors was that, when a separate sequence of numbers is followed for formal tables, confusion is avoided by using Arabic numerals.

36. In neither group of respondents, executives and instructors, was there a majority who preferred one style for typewriting illustration titles. Eighteen executives preferred upper-case letters; 13 preferred upper- and lower-case letters. Eight instructors preferred upper-case letters; nine preferred upper- and lower-case letters. The reason given most frequently by each group of respondents for preferring the use of upper-case letters was that this style emphasizes the title. The reason given most frequently by each group of respondents for the preference of upper- and lower-case letters was that the titles can be read easily when this style is used.

37. A slight majority (23 of 45 and 12 of 21) of each group of respondents, executives and instructors, preferred that ordinarily questions used in collecting the data not be restated when the data were discussed in the text of the report. The reason given most frequently by each group of respondents for this preference was that this practice involves unnecessary repetition of the questions shown in the appendix.

38. A slight majority (23 of 45) of the executives who returned the questionnaires and a majority (16 of 21) of the instructors preferred that opinions ordinarily be omitted from the presentation of facts. The reason given most frequently by executives and by instructors for this preference was that, if opinions were included, readers who read only part of the report might mistake opinions for facts.
39. Although less than a majority (15 of 45) of the executives preferred that the report writer refer to himself by the use of personal pronouns, more executives preferred that the writer use this method than any other method. A majority (16 of 21) of the instructors preferred that the report writer refer to himself by using first-person pronouns. The reason given by the greatest number of each group of respondents for this preference was that, by using first-person pronouns, the writer of the report can write easily and can concentrate more on content than on writing style.

40. More executives preferred that the report writer refer to the report reader as "the reader" than by any other method, yet the number who preferred this method constituted a minority (13 of 45) of the executives who returned the questionnaires. Some executives did not indicate a preference. The reason given by the greatest number of executives for this preference was that this method seems to present the information in an objective manner. A majority (14 of 21) of the instructors preferred that the report writer refer to the reader as "you," and the reason given by the greatest number of instructors for this preference was that the use of such second-person reference helps to make the readers more interested in reading the report.

41. Although less than a majority (19 of 45) of the executives preferred that present-tense verbs be used in presenting marketing research data, more executives preferred the use of present tense than preferred the use of past tense. A slight majority (12 of 21) of the instructors preferred that the present tense be used. For this
preference neither group of respondents gave one reason significantly more frequently than any other reason.

42. Many more executives preferred the use of active voice than preferred the use of passive voice in reports, though those who preferred the use of active voice constituted a minority (16 of 45) of the executives who returned the questionnaires. Some executives did not indicate a preference. A large majority (19 of 21) of the instructors preferred the use of active voice. For this preference neither group of respondents gave one reason significantly more frequently than any other reason.

43. A majority (25 of 41) of the executives who supplied information concerning the inclusion of a letter of transmittal and a majority (18 of 21) of the instructors preferred that a letter of transmittal be written for most marketing research reports. No reasons for preferences were solicited for positive responses to this item.

44. A majority (26 of 35) of the executives who supplied information concerning the inclusion of a list of tables and/or illustrations preferred that their reports ordinarily not contain a list of tables and/or illustrations for reports in which such visual aids were included. The reason given most frequently for this preference was that such a list serves no useful purpose. In contrast, a majority (16 of 21) of the instructors preferred that reports ordinarily contain a list of tables and/or illustrations when such visual aids were included. No reasons for preferences were solicited for positive responses to this item.
Conclusions

The following conclusions were drawn from this study:

1. Report-writing students should not expect to find report-writing manuals provided by the firms by which the students will be employed after graduation from college.

   Less than 29 per cent of the 216 businesses that responded to the request for information for this study provided report-writing manuals for their personnel. Only 6.5 per cent of the businessmen who responded stated definitely that some type of writing information was provided by their firms.

2. Some elements and styles are common to a high percentage of marketing research reports.

   More than 90 per cent of the executives preferred to have a discussion of significant points of illustrations included in reports. More than 90 per cent of the instructors surveyed preferred that the report writer's name be included on the title page, that the research method be described in the introductory section rather than in the appendix, and that active voice be used primarily. Styles used in reports or preferred for reports by 90 per cent or more of the executives were the inclusion of organizational headings, a summary or conclusions section, a title page, a statement of the purpose or objective of the report, subject-matter headings, and an introductory section.

3. There is a tendency toward less formality in business reports than perhaps was the case previously.

   This tendency is evidenced by the expression of preferences by executives and instructors for such styles as the use of first- and
second-person pronouns and the use of Arabic numerals for numbering formal tables.

4. Executives and instructors prefer that report writers use styles that help make the report easy to read.

To facilitate ease of reading, executives preferred the use of conventional footnotes rather than a list of references at the end of the report, designations above rather than below illustrations, illustrations in the text rather than in the appendix, approximations in discussions rather than restatements of the specific figures shown in illustrations, double rather than single spacing of text materials, and Arabic rather than Roman numerals for numbering formal tables. Among the styles preferred by instructors, because the use of these styles makes the report easy to read, were double rather than single spacing of text materials and Arabic rather than Roman numerals for numbering formal tables.

5. No strict set of rules can be formulated that would be appropriate for all firms for presenting marketing research reports; neither can a strict set of rules be formulated that would be appropriate for all marketing research reports within one firm.

Differences of opinions concerning both the provision of writing manuals and preferred styles exist among business executives. While executives prefer that certain report elements be included in some of their reports, they do not prefer that these same elements be included in all of their reports. Differences of opinions concerning preferred styles exist among business report-writing instructors.
6. Business report-writing students would benefit by studying and having available for references a manual which contains information concerning generally preferred styles and some principles that can be used as guides in determining styles to be used.

Some styles were preferred by a majority of the executives and by a majority of the instructors. Reasons which seemed to be sound were given by executives and instructors for preferring particular styles. Some of the executives had no style preferences for some of the factors included in this study.

**Recommendations**

The recommendations made as a result of this study follow:

1. A study should be made to learn from business executives what they consider the major weaknesses of report writers, especially recent college graduates who have completed a business report-writing course.

2. Copies of good recent reports of a non-confidential nature and reports which were confidential at the time of writing but have since become non-confidential should be collected by some organization and made available on a loan or a rental (non-profit) basis to business report-writing instructors.

3. Generally preferred styles as determined by recent research should be taught to business report-writing students so that they may use these styles when writing reports for business organizations that provide no writing manuals. The proposed style manual which is presented as Chapter VIII of this study could be used in teaching these generally preferred styles.
CHAPTER VIII

A PROPOSED STYLE MANUAL

Some degree of standardization may be desirable in any recurring type of activity. Where standards can be adapted to particular elements of a job, the personnel completing that job can concentrate more on applying their originality and creativity to other elements of the task than they could if no part were standardized.

Some elements of marketing research reports could be standardized if the executives requiring such reports had no preferences concerning style factors or if all executives preferred the same styles. Executives do have preferences concerning certain style factors, however; but not all executives prefer the same styles.

As style preferences differ among business executives, as well as among business report-writing instructors, the impossibility of formulating a strict set of rules for writing marketing research reports seems obvious. Nevertheless, report-writing students and report writers need to know generally preferred styles and some principles that will guide them in presenting reports effectively.

The remaining part of the present chapter of this dissertation is presented in the form of a style manual for marketing research reports as a partial fulfillment of students' and report writers' needs for some guiding principles and illustrations of generally preferred styles.
A STYLE MANUAL

FOR

MARKETING RESEARCH REPORTS

Prepared

for

Students and Report Writers

by

William H. Bonner

July, 1961
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Introduction

This manual was prepared with the realization that no rigid set of rules could be formulated for presenting marketing research reports. The report writer should know that, for some of the report elements discussed in this manual, some executives prefer one style and other executives prefer other styles. When a writer is preparing a report for executives whose style preferences are not known by him, he should find a study of the principles, suggestions, and illustrations in this manual helpful in presenting his report effectively.

Principles for Determining Styles to Be Used

Some principles of presentation are listed and discussed in this section. These principles should be used as guides when considering style factors, especially when considering the use of styles recommended in this manual for specific elements of marketing research reports.

The report writer must:

1. Know the audience.

2. Know the subject matter and the situation which led to the need for the report.


4. Have command of the English language and understand the mechanics of data presentation.

5. Recognize his strengths and his weaknesses.

6. Be consistent.

7. Exercise originality and creativity.

8. Recognize that ordinarily he is writing to readers who are above him in the organization structure.
9. Know that simplicity and conciseness are essential characteristics of good business reports.

10. Use judgment in choosing presentation styles.

The following discussions of these ten principles may be helpful to the report writer:

1. Know the audience. The report writer should have some knowledge of the number and kinds of reports the readers must read; and he must have some knowledge of the readers' background—whether technical or non-technical—and their acquaintance with the specific report situation. The writer who knows the readers' preferences for particular style factors can often use the preferred styles.

2. Know the subject matter and the situation which led to the need for the report. The writer must have a thorough understanding of the data. He must know how, when, where, why, and by whom the data are to be used. Unless the writer knows the subject matter and the situation which led to the need for the report, he will not know how to organize the data logically; and he will not know how to analyze, interpret, emphasize properly, draw logical conclusions, or make intelligent recommendations.

3. Know sources of information. The report writer should know where to locate information concerning the preparation and presentation of various types of visual aids. As new situations arise, the writer will need to consult textbooks, handbooks, and other sources of information in order to make the best decisions in determining styles to be used. He should be familiar with some of the recent publications which provide information that would be helpful in making these decisions.
4. **Have command of the English language and understand the mechanics of data presentation.** Facts and opinions must be stated accurately, and accuracy of expression is dependent upon command of the English language and an understanding of the mechanics of presentation. Sentences must be grammatical; they must be punctuated properly; and words must be chosen carefully to convey the ideas the report writer wishes to convey.

5. **Recognize his strengths and weaknesses.** The report writer who is proficient in using some presentation style such as the use of visual aids (tables, charts, graphs, etc.) should make appropriate use of that special ability. The writer who has difficulty using a particular style should take the steps necessary to develop facility in using that method of presentation.

6. **Be consistent.** While the report writer should use some variety of expression and methods of presenting reports and should adapt his styles to suit particular situations, he should follow a degree of consistency that will lead to logical presentations. The information should be presented in a manner which will enable the readers to go easily and quickly from one item to another in a manner which seems logical to them.

7. **Exercise originality and creativity.** In order to make reports interesting, the report writer should strive to inject some degree of originality and creativity into the presentation of most of his reports.

8. **Recognize that ordinarily he is writing to readers who are above him in the organization structure.** Proper coverage of the report information is of first importance. Nevertheless, the writer must be
cognizant of the fact that his superiors will be impressed (favorably or unfavorably) with his styles of presentation. Accurate, attractive, well-organized, and clearly written presentations must be made.

9. Know that simplicity and conciseness are desirable characteristics of business reports. A major concern of the writer and the readers of a report is that the contents can be grasped easily and quickly. Only the essential elements should be included; and they should be presented in the simplest, most concise style consistent with a high degree of readableness.

10. Use judgment in choosing presentation styles. In all but the simplest marketing research reports, the writer must use judgment in determining the styles to be used. A style that may be appropriate for one report may not be appropriate for other reports.

Report Design

Format, content of various elements, and other matters which must be considered when writing a report are discussed in this manual. Various factors that are discussed are illustrated in a skeleton report which follows page 203.

The mechanical design of the marketing research report consists of four major parts: preliminary pages, introductory section, presentation of data, and reference materials. These major parts may include the elements listed in the following outline:

Outline

I. Preliminary pages
   A. Letter of transmittal
   B. Title page
The report elements listed in the preceding outline are discussed in the order in which they would probably be considered by the report writer when preparing a report. Discussions of other matters of presentation are interspersed with the discussions of these report elements.

Introductory Section

An introductory section containing background information should precede the presentation of research information.

Statement of The Purpose or The Objective

The first item of the introductory section of non-routine marketing research reports prepared for management should be a clear, concise statement of the purpose or the objective of the report. For the simplest
routine marketing research reports this statement may be omitted possibly, because this information would be made evident by the carefully and accurately worded report title.

**Description of Research Method**

Ordinarily the statement of the purpose of the report should be followed by a description of the research method used for the report. For simple routine reports this description may be condensed to a very brief statement. When very complex methods of research are used for a report, the research method may be described in detail in the appendix with a summarized description in the introductory section. In such case the summarized description must include a statement referring to the details in the appendix.

Only in the simplest routine report could the description of the research method be omitted, and only in rare instances should the research method be described in the appendix.

**Other Introductory Information**

At some point in the introductory section, information telling who authorized the report should be included. This information is sometimes included in the transmittal letter when the letter is bound with the report.

Possibly, no other information should be included in the introductory section. Frequently, though, the writer may need to call certain limitations of the report to the readers' attention. He may need to define terms that are used with special meanings for the report, and
he may need to review some history or refer the readers to other research that has been completed.

Headings indicating some types of background information which may be appropriate in a marketing research report are included in the skeleton report which follows page 203. Never should the writer include in any section information which does not contribute to the effectiveness of the report.

Exposition

Information may be presented by exposition only or by a combination of exposition and visual aids. The report text should be written clearly, concisely, interestingly, objectively, and informally.

Personal Pronouns

Frequent references to the writer or the readers of the report are not necessary; but, when such references are necessary, the writer may ordinarily use first- and second-person pronouns rather than such terms as "the writer" and "the reader." The report writer need not refrain from using personal pronouns when, if he did not use them, he would be forced to write in a stilted, unnatural style.

Voice

Using the active voice primarily enables the report writer to present information concisely and in a lively style. Therefore, the writer should use active voice far more extensively than passive voice. Sometimes, of course, passive voice should be used because it is the
natural style to be used in certain instances; and it should be used occasionally to add variety to sentence styles.

**Tense**

For many marketing research reports the writer must use past, present, and future tenses. Ordinarily present-tense verbs should be used in presenting research data because the data are current at the time the report is used. The use of present tense tends to make the report information more dynamic and interesting than would be the case if past tense were used.

**Contractions**

Contractions should not be used excessively. Instead of writing, "The report is interesting, and it's concise," the report writer should write, "The report is interesting, and it is concise."

When contractions would help make the report concise and readable, they may be used; for example, "Won't high-quality paint enhance the attractiveness of the product?" may be preferred over "Will not high-quality paint enhance the attractiveness of the product?"

**Sentence Types and Lengths**

Short sentences can be read more easily than long, involved sentences. An entire report made up exclusively of short, simple sentences would be monotonous reading, however; and the contents would be difficult to comprehend. The writer should vary the lengths and the types of sentences in the report. He should ordinarily include simple, complex, and compound (and possibly some compound-complex) sentences.
He should use some short and some long, carefully worded sentences so that the average sentence length would probably be from 15 to 20 words. A majority of the sentences should be simple and short.

**Paragraph Lengths**

A majority of the paragraphs of a report should be short. In order to help make the report interesting and readable and in order to emphasize certain items, the lengths of the paragraphs should be varied. Long paragraphs and short paragraphs should be intermixed in the report. The average length of paragraphs may well be from four to eight lines.

**Writing Numbers and Punctuating**

The list of rules for writing numbers published in 1953 as a report of a committee appointed by the American Business Writing Association is recommended as a source of information concerning styles to be used in writing numbers. Any one of many available English handbooks may be used for information concerning rules for punctuating sentences.

**Headings**

Organizational headings such as Introduction, Summary, etc., are essential in a good report ten pages or longer. Many shorter reports should also contain organizational headings.

Upper- and lower-case letters underlined is a simple, appropriate style for typewriting organizational headings. This style should be used ordinarily. The organizational headings should be centered horizontally between the side margins of the page and should be placed three spaces below the last line of the preceding paragraph and two
spaces above the first line of the following paragraph (see page 211 in the skeleton report).

When an organizational heading is the first item following a page number, it should be typewritten three spaces below the page number. (See page 202 for pagination instructions.) The organizational heading, Introduction, should be placed nine spaces from the top of the page (three spaces below the usual place for a page number).

Subject-matter headings are also desirable features of a report. Appropriate headings used freely help the report writer organize the report, and they help the readers understand the report organization. The readers can, by glancing at the organizational and subject-matter headings, get a good idea of what information the report contains.

Headings enable the readers to make quick references to particular parts of the report.

When one subject-matter heading is used under an organizational heading, at least two such subject-matter headings must be shown. No division of a report can be made without creating at least two parts.

Provided the organizational headings are referred to as first-degree headings, the two or more subject-matter headings which would be necessary when dividing the information under an organizational heading would be referred to as second-degree headings. These second-degree headings are typewritten flush with the left margin of the text three spaces below the last line of the preceding paragraph and two spaces above the first line of the following paragraph. The first letter of the first and last words as well as all nouns, pronouns, adjectives,
and verbs are capitalized in second-degree headings (see page 209 of the skeleton report). The first letter of a preposition of five letters or more is also capitalized.

When the text under a second-degree heading is divided, at least two third-degree headings must be used. Third-degree headings are indented seven spaces, the same number of spaces as other paragraphs of the report. Only the first letter of the first word of third-degree headings (except proper nouns) is capitalized. These headings are typewritten two spaces below the last line of the preceding paragraph. They are underlined and followed by a period and two spaces or a period and a dash. The first sentence of this subdivision of the text follows on the same line with the third-degree heading. Third-degree headings are illustrated on page 211 of the skeleton report.

Fourth-degree headings can be shown by underlining the key word of the paragraph. The paragraph should be constructed so that the key word appears in the first part of the first sentence. In the first illustration of a fourth-degree heading on page 211 of the skeleton report, the key word electric is the third word of the sentence. In the second illustration (also on page 211), the key word manual is the first word of the sentence.

Single words or phrases should be used ordinarily for organizational and subject-matter headings; yet occasional use of short sentences or short questions may be made. Consistency is necessary, however, within each division of the report. Short words and phrases may be used under one organizational heading as illustrated on page 211 of the skeleton report, and short sentences and/or questions as illustrated on
Emphasizing

While useless repetition must be eliminated, some repetition gives needed emphasis to particular facts. Discussing visual aids and summarizing in a special section the facts discussed in the body of the report are illustrations of purposeful repetition.

The mechanical techniques for emphasizing which should be employed most frequently are underlining and indenting from both margins.

Underlining.--The underlining technique would lose its effectiveness if used excessively, and such practice would make the report difficult to read. For greatest effectiveness, underlining should be limited to short areas at infrequent intervals in the report. No specific instructions can be given for the extent to which any emphasizing technique should be used.

Examples of the underlining technique are shown in the summary section on page 208 of the skeleton report.

Indenting.--The report writer can emphasize certain facts by presenting them in lines that are indented from both side margins of the report. This technique is illustrated on page 213 of the skeleton report. These lines could be single spaced for greater emphasis, perhaps. When several quotations are single spaced and indented in one report, however, the practice of single spacing and indenting from both margins for emphasis should be avoided, probably.
Numbering.—Numbering and listing items within the text is another technique that may be used for emphasizing. This technique is illustrated by one spacing style on page 208 and by another spacing style on page 209 of the skeleton report.

Numbering and listing items provides for easy references and easy reading as well as emphasis.

Visual Aids

Among the frequently used types of visual aids are informal tables, formal tables, pie charts, bar charts, and line graphs.

An informal table is composed of simple tabulations which are shown as a part of the paragraph to which the tabulation is connected. While such a table may have column headings and column totals, it has no table number or title; and it is not ruled. An informal table is preceded by a lead-in statement which is usually followed by a colon. (See page 221 of the skeleton report for an illustration of an informal table.)

Special features of formal tables, charts, and graphs are discussed under the heading Construction. Common characteristics of these visual aids are discussed in the following paragraphs.

Numbers

Visual aids contain especially important information to which reference will be made before, during, and after the first reading of the entire report. Therefore, the visual aids should be numbered so that they can be referred to easily.
When formal tables and other illustrations (charts, graphs, etc.) are used, two sequences of numbers are required. One sequence is required for the formal tables, and the other sequence is required for all other illustrations. If a report contained two formal tables, one pie chart, and one bar chart, the formal tables would be numbered Table 1 and Table 2; and the pie chart and the bar chart would be numbered Figure 1 and Figure 2. The charts may be designated Chart 1 and Chart 2 or Illustration 1 and Illustration 2 instead of Figure 1 and Figure 2. Figures and formal tables may be intermixed; for example, Table 2 of four tables may be presented between Figures 3 and 4. Tables and figures are intermixed in the skeleton report.

Arabic numerals should ordinarily be used for each sequence. Roman numerals may be used for formal tables, provided only a few such tables are used. High Roman numerals cannot be read so easily as Arabic numerals; therefore, Roman numerals should not be used for a large number of formal tables.

Titles

Visual aids titles must be carefully stated. The titles should be typewritten in upper-case letters two spaces below the visual aid number. Titles for formal tables should be typewritten two spaces above the double ruling at the top of the table. Numbers and titles for charts or graphs should be about two spaces above the chart or graph. (See Table 2 on page 216 and Figure 2 on page 219 of the skeleton report.)
Visual aids designations may be typewritten in upper- and lower-case letters; but the designations are emphasized when typewritten in upper-case style and are easily recognized as a part of the visual aid instead of part of the exposition when visual aids and exposition are presented on the same page.

In order to facilitate the reading of these upper-case words, the titles should be arranged in short lines of varying lengths. The inverted pyramid style should be used when practicable (see Table 2 on page 216 of the skeleton report). When this style is not practicable, normal pyramid style or an arrangement which would permit alternating longer and shorter lines should be used (see Table 3 on page 218 of the skeleton report).

**Location**

Almost all visual aids should be included in the text of the report. When extremely long and detailed tables must be included in the report, they may be placed in the appendix. In such cases reference to the visual aid must be made in the text.

A table or figure may be placed on a page separate from the text (see Figure 1 on page 212 of the skeleton report), or it may be placed on the page with the text (see Figure 2 on page 219). Ordinarily small tables or charts should be placed on the same page with the text. Large tables and charts usually require a separate page to avoid crowding the contents of the page. Figure 1 on page 212 and Table 3 on page 218 of the skeleton report are examples of this practice.
Discussion

In some instances simple visual aids are used to emphasize particular points that have been presented in sentence form. Such visual aids may be pure repetition for the readers who read the entire report. Much more frequently visual aids are used to portray quantities of data in compact form. The most significant points portrayed by the table or chart should be discussed.

Following a strict pattern of introducing, presenting, then discussing would necessitate leaving many pages partially filled. Therefore, the discussion must be started in many instances before the visual aid is presented; but never should the visual aid be presented before it is introduced by number (and page number when the visual aid is not presented on the page on which it is introduced). Various possibilities for the location of visual aid discussions are illustrated in the skeleton report.

No specific regulations can be set for discussing tables, charts, or graphs. The report situation will govern the report writer's discussion. Some factors which the report writer should ordinarily consider when starting to write the discussion are extremes, high and low; second to high and second to low; similarities; mean; median; mode; number in the sample; and number of classifications in the visual aid.

Approximations.—Specific figures should be shown in tables and charts, though restating specifics in the discussion should be avoided in non-technical data. Unless a survey included 100 per cent of the population of the universe, the data could be no more than an approximation,
anyway. The readers of non-technical data who wish to know the specific figures that were obtained can refer to the visual aids for these details.

The readers of non-technical data are ordinarily more concerned with close approximations than with specifics. Therefore, instead of stating, "The product was used by 31.2 per cent of the townspeople," the writer should write such statements as, "The product was used by slightly more than 30 per cent of the townspeople." The writer could convert such percentages to fractions for readers who would grasp the meaning more easily and quickly by reading fractions than percentages; for example, "The product was used by almost one third of the townspeople."

Approximations used appropriately help readers to understand and remember proper relationships and meanings of data.

In some reports approximations must not be used. **Example:** A firm is planning to ship fresh fruits by refrigerated trucks or railroad cars. The fruit must be transported in compartments in which the temperature never exceeds $30^\circ F$. The report writer should not tell the executive contracting for the transportation that the temperature in the refrigerated compartments of trucks ranged from $25^\circ F$ to approximately $30^\circ F$ when the high is actually $31^\circ F$.

**Interpretative comments.** The unbiased writer can help make the meaning of data immediately apparent by using interpretative comments. For example, he could write, "Only 18 calculators were sold in Scioto Falls in 1960," rather than merely stating the fact, "Eighteen calculators were sold in Scioto Falls in 1960."
Instead of stating, "Fifteen calculators were purchased by schools in May," the writer could state, "Surprisingly, 15 calculators were purchased by schools in May." The second statement would not only serve as an interpretative comment; it would also present the fact more interestingly than would the first statement.

Interpretative comments must be used judiciously, of course.

Construction

Numerous factors should be considered in the selection and construction of visual aids for marketing research reports. Among these factors would be the number of copies to be made and the duplicating method to be used. Although complete coverage of visual aids selection and construction is not within the scope of this manual, four formal tables, one pie chart, one line graph, and two bar charts have been included in the skeleton report in order to illustrate certain features of visual aids.

Specific points which are illustrated by these tables and figures are listed in this section. Each visual aid contains an illustration of a recommended method of displaying the number and title. Each formal table contains illustrations of double ruling at the beginning and double ruling at the end and single ruling following the column heads and preceding the total line when a total line is used.

Special features of the tables are listed as follows:

Table 1 on page 214

1. Alternating lengths of lines in the title.
2. A spanner head over column heads.
3. Lengthwise arrangement on the page.

4. Insertion so that the top of the table is bound when the table is arranged lengthwise on the page.

5. Items grouped in 3's with double spacing between each two groups.

6. Ruling for a table more than one page long (a single line at the bottom of the page with double ruling at the beginning of the following page).

7. Inclusion of the table number but not the title on the second and succeeding pages.

8. Spacing of part of a table which does not fill a whole page.

9. Alphabetic listing of items.

**Table 2 on page 216**

1. Placing short tables within the text material on a page.

2. Spacing between first double ruling and single ruling under column heads when only one line is required for column heads.

3. Double spacing of table items when only a few items are included.

**Table 3 on page 218**

1. Two spanner heads and two columns for percentages.

2. Grouping items in 5's with double spacing between each two groups.

3. Descending order for listing of items (except "other," which was listed last).
4. More than one footnote for the table.
5. Placing a large table on a page separate from the exposition.

**Table 1 on page 222**

1. Column heading designating "dollar" entries.
2. No total line at the bottom of the table.
3. Double spacing of items when only a few items are included.
4. One footnote for the table.
5. Placing a table at the bottom of a page.

Special features of the figures are listed as follows:

**Figure 1 (Pie Chart) on page 212**

1. "Slices" of the pie shown in descending order.
2. Areas surrounding entry designations not colored.
3. Source notation. (A source notation should be shown for each visual aid that contains data not collected from the principal source described in the section on the research method.)
4. Lines at the normal page margins (may add to the attractiveness of the page).

**Figure 2 (Line Graph) on page 219**

1. Lines surrounding all parts of the graph except the number and the title.
2. Different types of lines representing different items.
   (Different colors could be used.)
3. Those words which cannot be typewritten horizontally are typewritten so they can be read by turning the page to the right.
Figure 3 (Single Bar Chart) on page 221

1. Numbers shown within the bars (also number shown for a short bar).
2. Bars arranged in the order of years.
3. Bars wider than the spaces between them.
4. No color over entry designations in the bars.
5. Vertical bars (good for showing "rising" and "falling" of sales).

Figure 4 (Double Bar Chart) on page 223

1. Double bars (both bars same width, connected, with space between each two pairs of bars).
2. Leaving space for bar when no entry is made (note: no Burroughs posting machine in offices).
3. Placing the key inside the lines enclosing the chart.
4. Bars in descending order.
5. Horizontal bars.

Footnotes

The inclusion of footnotes in the text of marketing research reports is seldom necessary. When footnotes are necessary, they should be shown in a conventional form; and they should be numbered consecutively throughout the report.
Some examples are given in this section in order to illustrate a correct method of footnoting various types of sources of information.

a. One author:


b. Two authors:


c. Three authors:


d. More than three authors:


e. No author given:


f. Editor of a collection:


g. Report—no author given:


h. Report—author given:

i. Article in a periodical—no author given:


j. Article in a journal—author given:


k. Article in a newspaper—no author given:

News item in the Cleveland Dispatch, June 3, 1961, p. 3.

l. Mimeographed article:

Howard E. Hines, "Office Equipment Repairs" (Brunswick: N O M A Committee on Maintenance Contracts, 1960), p. 11. (Mimeographed.)

m. Personal Interview:


n. Edition:


o. Second reference to a source:

With no intervening reference, a second reference to the same volume and page of Holt's work requires only ibid.  

Ibid., p. 73. Here reference is made to another page of Holt's work.  

Poe, p. 78. With an intervening reference or references, a second reference to the same volume of Poe's work (see footnote No. 1) must give the surname and the page number.

Some footnotes are shown on pages 210 and 224 of the skeleton report as illustrations of proper placement on the pages of reports.

A footnote for a table or other visual aid should be shown two spaces below the visual aid. The line length of the footnote should be
approximately the same as the width of the visual aid. The first line of each footnote should be indented. The footnote is single spaced if it occupies more than one line. When more than one footnote appears below a visual aid, a space is left between each two footnotes. (See Table 3 on page 218 of the skeleton report.)

Such symbols as the asterisk (*) or lower-case letters should be used for superscripts. Footnotes for visual aids are not numbered consecutively throughout the report. Any symbol may be used once for each visual aid. This practice is illustrated by Table 3 on page 218 and Table 4 on page 222 of the skeleton report.

**Bibliography**

The bibliography should follow the last page of the body of the report. Printed and duplicated works indicated by footnotes in the body of the report should be listed in alphabetic order in the bibliography. Additional references that the report writer wishes to call to the readers' attention may also be included in this alphabetic list, though including these additional references in the bibliography of marketing research reports is rarely appropriate.

A bibliography which includes proper presentation of various types of sources of information is shown on page 225 of the skeleton report.

**Appendix**

Instruments used in collecting data for the report would be presented in the appendix, which follows the bibliography. Items such as
formulas, illustrations, and other details not absolutely necessary to the report text may be shown in the appendix. When several items are included, they should be lettered (Appendix A, Appendix B, etc.).

Order of Findings

The findings of the study should be presented in the order of importance. Sometimes the order of importance is the same order that was followed in listing questions for the study based on a questionnaire or an interview method of research. Even though the findings may be presented in the order in which the questions were asked, ordinarily the questions should not be restated in the text of the report. Often replies to two or more questions can be combined under one heading in the text.

As reference must be made in the body of the report to each exhibit in the appendix, the readers will know that the questionnaires are included in the appendix and can, if they desire, refer to the questionnaire for exact wording of the questions.

Summary

All the significant findings of the study should be summarized and placed on a page or as many pages as are needed following the table of contents or list of figures if such a list is included in the report. The summary, like all other elements of the report, must be presented as concisely as possible consistent with interesting and easily read style.

Single spacing is recommended for the summary section even though double spacing is used for the report text.
Conclusions and Recommendations

Unless directed otherwise, the report writer must draw conclusions and make recommendations. When alternative recommendations are made, they should be presented in the order of feasibility according to the report writer's judgment. Conclusions and recommendations should be numbered and placed on pages which follow the report summary. The summary, the conclusions, and the recommendations may be presented on one page if space permits. (See page 208 of the skeleton report.)

Table of Contents and Lists of Visual Aids

A table of contents showing the page number for each organizational heading and each first-degree subject-matter heading should follow the recommendations of the study. Third-degree headings are not ordinarily included in the table of contents.

Ordinarily a list of tables and/or a list of figures are not needed in the report. However, for long reports which contain numerous visual aids to which frequent references will probably be made after the first reading of the report, such lists may be desirable. When such lists are included, they should be placed on the page with the table of contents if space permits. A list of tables and a list of figures have been included on pages 206 and 207 of the skeleton report in order to illustrate the style that should be used when these lists are included.

Title Page

A title page containing the report title, date on which the report was submitted, name of the report writer, and department should
precede the introductory summary. These four items of information plus any other items which may be specified by the person authorizing the study should be arranged in such a manner as to produce an attractive, easy-to-read title page. When a window cover is used for the report, the title should be spaced so that it can be read through the cover window as the title page is the report element which appears next to the front cover.

Letter of Transmittal

The report should be transmitted by letter to the person for whom the study was made. When the letter contains information which should be transmitted to only the person who authorized the report or the principal reader of the report, the letter should be attached to the report title page by means of a paper clip. When the letter contains information which should be available to all readers, it should be placed immediately behind the title page and bound with the report.

While the report writer should not include his opinions in the body of the report, he may include such opinions in the transmittal letter. The writer's specific assignment, his knowledge of the situation, and his relationships with the readers should determine the extent to which he would include his opinions.

Other types of information may be included in the transmittal letter, which should be written according to good letter-writing principles.
**General Format and Appearance**

The report format should be arranged carefully. Careful spacing of the report contents not only provides for attractiveness but it also contributes to readability.

**Margins**

The report should be typewritten on 8½ by 11-inch white bond paper. The paragraphs should be double spaced with one-inch margins at the top, bottom, and right-hand side of each page of the text. A 1½-inch left margin should be used so that when the report is bound the lines will appear to be centered horizontally on the page.

The first line of each paragraph should be indented seven spaces.

**Pagination**

Each page of the report except the title page and the first page of the introductory section should be numbered. While no page number should appear on the title page or the first page of the introductory section, numbers should be assigned to them. Lower-case Roman numerals should be used for preliminary pages; Arabic numerals should be used for the text and closing pages.

The page number should appear in the upper right-hand corner six spaces from the top and one inch from the right edge of the page. No punctuation mark should be shown with the page number.

**Tabs on Pages**

A tab on each page which contains an organizational heading would help the readers of long reports to locate major divisions easily and
quickly. Each tab should contain an abbreviation of the organizational heading that appears on the page.

The use of tabs on pages is not recommended for reports which contain twenty or fewer pages.

**Duplicating and Binding**

Any available duplicating method which produces clear copies could be used. The report should be placed in a simple, inexpensive paper or plastic cover. A cover which provides for loose-leaf binding or requires stapling would be suitable for a marketing research report. However, if facilities for spiral binding are available, spiral binding should be used. A report which is spiral bound can be handled easily and can be opened so that little space is required for displaying any page.

**Skeleton Report**

In order to illustrate the styles recommended in this manual, a skeleton report based on an imaginary study was prepared. The names of persons, places, publications, and organizations are fictitious. The names of calculators and adding machines are real, but some of them are used incorrectly in this report. For example, the brand name for a printing calculator is used to represent a posting machine. Some of the tables would not appear in a real survey of office machines, but they are included for the purpose of illustrating specific styles for visual aids.

The skeleton report begins on the following page.
OFFICE MACHINES IN OFFICES AND SCHOOLS
IN SCIOTO FALLS, OHIO
JUNE, 1961

A Report Prepared
for
The Sales and Service Department

by
Robert W. Holmes
June 30, 1961
June 30, 1961

Mr. James L. Gordon, Director
Sales and Service Department
Office Equipment, Inc.
Calcutta, Ohio

Dear Mr. Gordon:

(For this particular report the transmittal letter would be bound with the report.)

Cordially yours,

Robert W. Holmes
Analyst
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Summary

• calculators and adding machines
• dictating and transcribing machines
• duplicators
• other appliances

Conclusions

1.

2.

Recommendations

1.

2.
Introduction

Purpose of the Study

This study of office machines was made to secure information necessary for determining whether or not Office Equipment, Inc., should establish a sales and service office in Scioto Falls, Ohio.

Research Method

...(The research method for this study of office machines would be described accurately in this section.)

Limitations of the Study

...(The limitations of the study may or may not be tabulated as illustrated here.)

1. .............................................

2. .............................................

3. .............................................

...(At some point in the introductory section, information telling who authorized the study should be included.)
Present Sales and Service Facilities in Scioto Falls

... (This section would include background information pertinent to the study.)

Expected Growth of City, Businesses, and Schools

... (This section would include background information pertinent to the study.)

According to Poe:

... (A quotation of three lines or more)

... (A short direct quotation from the source quoted in the preceding paragraph)

... (Information in this paragraph taken from a book but not quoted directly)


\[2\] Ibid., p. 61.

Calculators and Adding Machines

Calculators in Schools

Rotary.

The brands of rotary calculators purchased by Scioto Falls schools in 1960 are shown in Figure 1 on page 212.

(As insufficient space is available for presenting Figure 1 here, the discussion of Figure 1 would be presented here.)

By using electric calculators, the operators

Manual calculators cost less than

Printing.
FIGURE 1

ROTARY CALCULATORS PURCHASED BY SCHOOLS IN SCIOTO FALLS, OHIO 1960

Source: City School Superintendent's Records
Key-Driven.

This mechanical technique for emphasizing—indenting from both margins—may be used in various sections of the report.

Calculators in Offices

Calculators in Scioto Falls offices are classified by age in Table 1 on page 216.
<table>
<thead>
<tr>
<th>Brand</th>
<th>Age (years)</th>
<th></th>
<th></th>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0-3</td>
<td>3-6</td>
<td>6-8</td>
<td>8-10</td>
<td>10 or over</td>
</tr>
<tr>
<td>Addo-X</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>Allen</td>
<td>3</td>
<td>1</td>
<td>4</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>Burroughs</td>
<td>1</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Brunsviga</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Clary</td>
<td>2</td>
<td>4</td>
<td>5</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Comptometer</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Contex</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Curta</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Facit</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Friden</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>Marchant</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Monroe</td>
<td>5</td>
<td>3</td>
<td>2</td>
<td>8</td>
<td>1</td>
</tr>
<tr>
<td>National</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Numeric</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Odhner</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Olivetti</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>Plus</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Remington Rand</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>
TABLE 1 (continued)

<table>
<thead>
<tr>
<th>Brand</th>
<th>0-3</th>
<th>3-6</th>
<th>6-8</th>
<th>8-10</th>
<th>10 or over</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Underwood Sundstrand</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td>Victor</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>9</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>39</td>
<td>38</td>
<td>41</td>
<td>46</td>
<td>50</td>
<td>214</td>
</tr>
</tbody>
</table>
The distribution by brand of printing and rotary calculators in Scioto Falls offices is shown in Table 2.

**TABLE 2**

PRINTING AND ROTARY CALCULATORS IN OFFICES
IN SCIOTO FALLS, OHIO
JUNE, 1961

<table>
<thead>
<tr>
<th>Brand</th>
<th>Printing</th>
<th>Rotary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clary</td>
<td>14</td>
<td>12</td>
<td>26</td>
</tr>
<tr>
<td>Underwood Sundstrand</td>
<td>14</td>
<td>10</td>
<td>24</td>
</tr>
<tr>
<td>Addeo-X</td>
<td>12</td>
<td>11</td>
<td>23</td>
</tr>
<tr>
<td>Marchant</td>
<td>9</td>
<td>9</td>
<td>18</td>
</tr>
<tr>
<td>Olivetti</td>
<td>8</td>
<td>1</td>
<td>9</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>57</strong></td>
<td><strong>43</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

(The discussion of Table 2 would be presented here.)
Brands of calculators less than ten years old are shown in Table 3 on page 218.

(A table or chart which is only one page or less in length must be presented on one page; that is, part of the table cannot be presented on one page and part on another page. Because Table 3 is so long, it is presented on a page by itself; no text material is presented on that page. This plan is used even though the discussion of Table 3 was completed in this paragraph.)
**TABLE 3**

**ADDING MACHINES LESS THAN TEN YEARS OLD**
**IN OFFICES AND SCHOOLS IN SCIOTO FALLS, OHIO**
**JUNE, 1961**

<table>
<thead>
<tr>
<th>Brand</th>
<th>Number</th>
<th>Per Cent</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Offices</td>
<td>Schools</td>
</tr>
<tr>
<td>Friden</td>
<td>300</td>
<td>100</td>
</tr>
<tr>
<td>Marchant</td>
<td>300</td>
<td>90</td>
</tr>
<tr>
<td>Monroe</td>
<td>250</td>
<td>100</td>
</tr>
<tr>
<td>Facit</td>
<td>225</td>
<td>90</td>
</tr>
<tr>
<td>Numeric</td>
<td>200</td>
<td>80</td>
</tr>
<tr>
<td>Clary</td>
<td>150*</td>
<td>75</td>
</tr>
<tr>
<td>Contex</td>
<td>125</td>
<td>70</td>
</tr>
<tr>
<td>Victor</td>
<td>125</td>
<td>65</td>
</tr>
<tr>
<td>Burroughs</td>
<td>100</td>
<td>60</td>
</tr>
<tr>
<td>Curta</td>
<td>90</td>
<td>60</td>
</tr>
<tr>
<td>National</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Other**</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>Totals</td>
<td>1880</td>
<td>803</td>
</tr>
</tbody>
</table>

*This figure includes five ten-key machines; all other machines were full-keyboard models.

**This classification includes no more than two machines of one brand.*
The types of adding machines purchased by offices and schools for the five-year period 1956-1960 are shown in Figure 2.

**FIGURE 2**

**ADDING MACHINES PURCHASED BY OFFICES AND SCHOOLS IN SCIOTO FALLS, OHIO 1956-1960**

(The discussion for Figure 2 would be started here and would be continued on page 220.)
Dictating and Transcribing Machines

The Machines Are Old.

(Short sentences and/or questions may be used for subject-matter headings. Short phrase or one-word headings are usually preferred, however.)

To What Extent Are Dictating Machines Used?

Duplicators

Other Appliances

Typewriters
Posting Machines

The brands and number of each brand of posting machines in Scioto Falls offices are shown as follows:

- Monroe: 36
- Burroughs: 18
- Friden: 9

The yearly purchases of posting machines for Scioto Falls offices for 1955-1960 are depicted in Figure 3.

FIGURE 3

POSTING MACHINES PURCHASED BY OFFICES IN SCIOTO FALLS, OHIO
1955-1960

![Bar chart showing the number of posting machines purchased each year from 1955 to 1960.]
(Figure 3 would be discussed here.)

The data in Table 4 indicate that 66 of the posting machines have a trade-in value of $500 or more each.

<table>
<thead>
<tr>
<th>Trade-In Value (dollars)</th>
<th>Offices</th>
<th>Schools</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-100</td>
<td>4</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>100-200</td>
<td>17</td>
<td>3</td>
<td>20</td>
</tr>
<tr>
<td>200-300</td>
<td>15</td>
<td>14</td>
<td>29</td>
</tr>
<tr>
<td>300-400</td>
<td>9</td>
<td>21*</td>
<td>30</td>
</tr>
<tr>
<td>400-500</td>
<td>5</td>
<td>51</td>
<td>56</td>
</tr>
<tr>
<td>500 or more</td>
<td>4</td>
<td>62</td>
<td>66</td>
</tr>
</tbody>
</table>

*One machine has been reconditioned.*
A glance at Figure 4 reveals the brands of posting machines purchased by schools in Scioto Falls in 1960.

FIGURE 4

POSTING MACHINES PURCHASED BY OFFICES AND SCHOOLS IN SCIOTO FALLS, OHIO, IN 1960
(The discussion of Figure 4 would be continued here.)

(In this paragraph information from an interview is used.)

---

4Interview with Roger Rahe, President, NOMA, Scioto Falls Chapter, May 31, 1961.
Bibliography


Appendix

Such items as instruments used in collecting data for the report would be presented in this division of the report.
Dear Mr. ______:

Would you like to know what report styles forty-nine other large businesses in the South use? As a business report writing teacher at the University of Tennessee, I want to learn as much as possible about the report styles business executives prefer. Therefore, I am writing for ideas from executives in fifty large businesses in twelve southern states, the area in which most of my students will be employed. I will share my findings with you.

I should like to study a market research report that you consider to be good, so far as style and method of presentation are concerned. This is not a study of the contents of the reports. A tabulation of the style factors will be mailed to each executive whose report is analyzed.

You will, I believe, be interested in seeing this analysis. The analysis of styles will be used for a Ph.D. dissertation at Ohio State University while I am on leave of absence from the University of Tennessee. Future students of report writing will benefit from this study. I believe the styles preferred for this type of intra-organizational report are those that should be taught to university seniors in business report writing classes.

Will you please lend me a copy of a good market research report and a copy of your report writing manual? A study of the manual will help in determining how much detail to cover in classes. I will treat the report and the manual as highly confidential information and will return them to you as soon as I can complete the analysis of styles used in your report, and I will mail you a tabulation of the styles used by the other businesses as soon as all the reports have been analyzed.

Your lending me these materials would be very much appreciated.

Sincerely yours,

William H. Bonner
Dear Mr. __________:

As a business report writing teacher at the University of Tennessee, I want to learn as much as possible about the report styles business executives prefer. Therefore, I am writing for ideas from executives in fifty large businesses in twelve southern states, the area in which most of my students will be employed.

I should like to study the style factors of a marketing research report that you consider to be good, so far as style and method of presentation are concerned. I believe the styles preferred for this type of intra-organizational report are those that should be taught to seniors in business report writing classes.

Will you please lend me a copy of a good marketing research report and a copy of your report writing manual? A study of the manual will help in determining how much detail to cover in classes. I will treat the report and the manual as highly confidential information.

You will, I believe, be interested in seeing a copy of this analysis of styles. I will send a copy to each executive whose report is analyzed. This style analysis will be used for a Ph.D. dissertation at the Ohio State University while I am on leave of absence from the University of Tennessee. Future students of business report writing will benefit from this study. I will return the report and the manual to you as soon as I analyze the styles used in your report, and I will mail you a copy of the tabulation of styles used by the other businesses as soon as all the reports have been analyzed.

Your lending me these materials would be very much appreciated.

Sincerely yours,

William H. Bonner
Dear __________:

As a business report writing teacher, I want to learn as much as possible about the report styles business executives prefer. Therefore, I am writing for information from executives in fifty large firms.

I should like to study the style factors of a market research report you consider to be good, so far as style and method of presentation are concerned. I believe the styles preferred for this type of intra-organizational report are those that should be taught in business report writing courses.

Will you please lend me a copy of a good market research report and a copy of your report writing manual? I will treat the report and the manual as highly confidential information. This is not a study of the contents of the reports. A study of the manual will help in determining how much detail to cover in classes.

You will, I believe, be interested in learning what styles other large firms use. I will mail a copy of the analysis of these styles to each executive whose report is analyzed. This style analysis will be used for a Ph.D. dissertation at the Ohio State University while I am on leave from the University of Tennessee. Future students will benefit from this study. I will return your report and manual as soon as I analyze the styles used in your report, and I will mail you a copy of the tabulation of styles used by the other firms as soon as the fifty reports have been studied.

Your lending me these materials would be very much appreciated.

Sincerely yours,

William H. Bonner
# APPENDIX IV

**Names and Addresses of Businesses Whose Reports Were Used for This Style Analysis**

<table>
<thead>
<tr>
<th>Business Name</th>
<th>Location</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alcon Laboratories, Incorporated</td>
<td>Fort Worth, Texas</td>
<td>December, 1957</td>
</tr>
<tr>
<td>American Enka Corporation</td>
<td>Enka, North Carolina</td>
<td>November, 1960</td>
</tr>
<tr>
<td>American Metal Climax, Inc.</td>
<td>New York, New York</td>
<td>February, 1956</td>
</tr>
<tr>
<td>Armstrong Cork Company</td>
<td>Lancaster, Pennsylvania</td>
<td>November, 1959</td>
</tr>
<tr>
<td>Butler Manufacturing Company</td>
<td>Kansas City, Missouri</td>
<td>January, 1955</td>
</tr>
<tr>
<td>*Calumet &amp; Hecla, Inc.</td>
<td>Chicago 3, Illinois</td>
<td>August, 1960</td>
</tr>
<tr>
<td>Clark Equipment Company</td>
<td>Buchanan, Michigan</td>
<td>August, 1958</td>
</tr>
<tr>
<td>Continental Oil Company</td>
<td>Houston, Texas</td>
<td>July, 1958</td>
</tr>
<tr>
<td>Cutler-Hammer</td>
<td>Milwaukee, Wisconsin</td>
<td>February, 1960</td>
</tr>
<tr>
<td>DX Sunray Oil Company</td>
<td>Tulsa, Oklahoma</td>
<td>June, 1960</td>
</tr>
<tr>
<td>The Dow Chemical Company</td>
<td>Midland, Michigan</td>
<td>May, 1958</td>
</tr>
<tr>
<td>Dresser Industries, Inc.</td>
<td>Dallas, Texas</td>
<td>July, 1958</td>
</tr>
<tr>
<td>Eastern Gas and Fuel Associates</td>
<td>Boston, Massachusetts</td>
<td>July, 1951</td>
</tr>
<tr>
<td>Eastman Kodak Company</td>
<td>Rochester, New York</td>
<td>August, 1960</td>
</tr>
<tr>
<td>The Electric Autolite Company</td>
<td>Toledo, Ohio</td>
<td>April, 1958</td>
</tr>
<tr>
<td>Fairmont Foods Company</td>
<td>Omaha, Nebraska</td>
<td>April, 1959</td>
</tr>
</tbody>
</table>

*All business organizations preceded by an asterisk (*) supplied report-writing manuals or other pieces of information concerning the writing of reports.*
<table>
<thead>
<tr>
<th>Company</th>
<th>Location</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Mills, Inc.</td>
<td>Minneapolis, Minnesota</td>
<td>December, 1957</td>
</tr>
<tr>
<td>Gerber Products Company</td>
<td>Fremont, Michigan</td>
<td>March, 1959</td>
</tr>
<tr>
<td>The B. F. Goodrich Company</td>
<td>Akron, Ohio</td>
<td>February, 1959</td>
</tr>
<tr>
<td>*Grey Advertising, Inc.</td>
<td>New York, New York</td>
<td>October, 1960</td>
</tr>
<tr>
<td>Gulf Oil Corporation</td>
<td>Houston, Texas</td>
<td>July, 1954</td>
</tr>
<tr>
<td>Holly Sugar Corporation</td>
<td>Colorado Springs, Colorado</td>
<td>February, 1959</td>
</tr>
<tr>
<td>The Hoover Company</td>
<td>North Canton, Ohio</td>
<td>October, 1957</td>
</tr>
<tr>
<td>Interchemical Corporation</td>
<td>New York, New York</td>
<td>September, 1958</td>
</tr>
<tr>
<td>International Harvester Company</td>
<td>Chicago, Illinois</td>
<td>March, 1960</td>
</tr>
<tr>
<td>Jones &amp; Laughlin Steel Corporation</td>
<td>Pittsburgh, Pennsylvania</td>
<td>May, 1960</td>
</tr>
<tr>
<td>Mack Trucks, Inc.</td>
<td>Plainfield, New Jersey</td>
<td>October, 1959</td>
</tr>
<tr>
<td>P. R. Mallory &amp; Co., Inc.</td>
<td>Indianapolis, Indiana</td>
<td>January, 1957</td>
</tr>
<tr>
<td>Merck &amp; Co., Inc.</td>
<td>Rahway, New Jersey</td>
<td>November, 1959</td>
</tr>
<tr>
<td>The National Cash Register Co.</td>
<td>Dayton, Ohio</td>
<td>July, 1960</td>
</tr>
<tr>
<td>National Lead Company</td>
<td>New York, New York</td>
<td>May, 1959</td>
</tr>
<tr>
<td>Phillips Petroleum Company</td>
<td>Bartlesville, Oklahoma</td>
<td>April, 1960</td>
</tr>
<tr>
<td>Plough, Inc.</td>
<td>Memphis, Tennessee</td>
<td>March, 1960</td>
</tr>
<tr>
<td>*The Rath Packing Company</td>
<td>Waterloo, Iowa</td>
<td>November, 1960</td>
</tr>
<tr>
<td>*Republic Steel Corporation</td>
<td>Cleveland, Ohio</td>
<td>October, 1960</td>
</tr>
<tr>
<td>Reynolds Metals Company</td>
<td>Richmond, Virginia</td>
<td>June, 1960</td>
</tr>
<tr>
<td>Royal McBee Corporation</td>
<td>Port Chester, New York</td>
<td>January, 1960</td>
</tr>
<tr>
<td>Scott Paper Company</td>
<td>Chester, Pennsylvania</td>
<td>October, 1959</td>
</tr>
<tr>
<td>The Stanley Works</td>
<td>New Britain, Connecticut</td>
<td>January, 1958</td>
</tr>
<tr>
<td>Swift &amp; Company</td>
<td>Chicago, Illinois</td>
<td>March, 1959</td>
</tr>
</tbody>
</table>
Listed below are the names of the other business organizations that supplied report-writing manuals or other pieces of information concerning the writing of reports:

Air Reduction Company
New York, New York

American Cyanamid Company
New York, New York

The Cincinnati Milling Machine Co.
Cincinnati, Ohio

Colgate-Palmolive Company
New York, New York

Corning Glass Works
Corning, New York

The Curtis Publishing Company
Philadelphia, Pennsylvania

S. I. du Pont de Nemours & Company Incorporated
Wilmington, Delaware

Kimberly-Clark Corporation
Neenah, Wisconsin
APPENDIX V

FACTORS WHICH APPEARED ON THE LIST THAT WAS USED IN ANALYZING THE 50 MARKETING RESEARCH REPORTS

The style factors shown in this appendix are listed in the order in which they are discussed in this dissertation.

Those style factors that are presented in Chapter IV follow:

Covers and bindings

Visual aids
  Formal tables
  Informal tables
  Line graphs
  Bar charts
  Maps

Photographs
Pie charts
Construction drawings
Floor layout diagrams
Pictograms

Report lengths
  Body
  Appendix

Paragraph lengths

Sentence lengths

Sentence types

Other elements of presentation
  Lists of numbered items
  Use of names of people
  Tabs on pages
  Bibliography
  Use of titles of people
  Tone
  Discussion section
  Page size
The style factors that follow are discussed in Chapter V:

Title page content
- Report title
- Date
- Department
- Writer's name
- Name of company receiving report
- Project, survey, report, or study number
- Other items
  - Signature
  - Writer's title
  - Person's name as recipient
  - Title of recipient
  - Code numbers
  - Subtitle
  - Approval notation
  - Reference initials
  - Company address
  - Telephone number
  - Statement by notary public
  - Distribution list
  - Sample size notation
  - List of report divisions

Location of statement of purpose or objective

Footnote types

Table title styles

Placement of number and title for illustrations

Location of illustrations

Techniques for emphasizing
- Underlining
- Indenting from both margins
- Capitalizing
- Enclosing quotation marks

Title page

Table of contents

Introductory summary

Introductory section

Statement of purpose or objective
Research method description

Statements relating appendix to text

Organizational headings

Subject-matter headings

Types of subject-matter headings

Contractions

Summary or conclusions (in some location)

Chapter VI includes a discussion of the following style factors:

Report authorization

Location of research method description

Location of recommendations

Spacing

Numbering formal tables

Numbering other illustrations

Typing illustration titles

Restating questions

Method of reference to report writer

Method of reference to report reader

Verb tense

Voice

Letter of transmittal

List of tables and/or illustrations
Style factors that were included in the check list but were not discussed in the body of this dissertation were:

*Numbering of tables and other illustrations consecutively throughout the report

*Separate numbering series for tables and other illustrations

**Use of color

*Delimitation of the study

*Scope and organization of the report

*These style factors did not seem to warrant study beyond the examination of the marketing research reports; and because so little data could be gathered concerning these style factors, they were considered to be of no value in describing the reports that were studied.
APPENDIX VI

STYLE FACTORS FOR WHICH NO DATA WERE OBTAINED FROM THE ANALYSIS OF THE REPORTS

The following factors were discussed in Chapter V:

- Summary length
- Order of presentation of findings
- Discussion of illustrations
- Use of approximations
- Interpretative comments

These factors were discussed in Chapter VI:

- Content of report summary
- Inclusion of personal opinions
Dear Sir:

Thank you again for lending me a report for a style analysis study for a Ph.D. dissertation. I am returning the report with this letter.

As many of you who lent me reports mentioned in your letters (and I am sure you who did not mention it know, too), no "cut and dried" rules can be set for presenting marketing research information. I know this, too; and after reading fifty reports on different subjects, I have a greater appreciation of this fact. But in order to teach university students some of the things they should know about writing reports, we instructors need to know certain styles that you business executives ordinarily prefer.

Because the nature of the fifty reports I examined varied so much, I could find answers to only part of the questions I sought to answer.

Will you please answer the questions listed on the enclosed pages? I believe you will be interested in seeing a compilation of the answers to these questions. I will mail you a copy of that compilation as soon as I can complete it.

Your answering these questions and returning them to me at your earliest convenience will be greatly appreciated.

Cordially yours,

William H. Bonner

Enclosures

I have enclosed an extra copy of the questions; please return only one copy. A stamped, addressed envelope is also enclosed.
APPENDIX VIII

INSTRUCTIONS for answering the questions that follow.

Please indicate your answer by placing a check mark (✓) in the blank preceding the answer you choose and please state briefly the reason for your answer.

EXAMPLE: A page number was recorded on each page of 49 of the 50 reports examined. The pages of your report were not numbered. Do you usually prefer to have the pages of your marketing research reports numbered?

Yes __ No 

If yes, please give the reason they were not numbered in the report you lent me.

Some pages are to be revised later

If no, what is the reason you do not prefer to have the pages numbered?

- - - - - - - -

1. Many report writing authorities say that formal reports should contain a letter of transmittal. Only 49 of the 50 reports examined contained this item; your report did not include a letter of transmittal. Do you usually prefer to have a letter of transmittal in your marketing research reports?

Yes __ No

If yes, please state the reason no transmittal letter was included in the report you lent me.

If no, please state the reason you do not prefer to have this item in your marketing research reports.

2. A title page was included in 49 of the reports. Your report did not contain this item. Do you normally prefer to have a title page included in your reports?

Yes __ No

If yes, please state the reason no title page was included in the report you lent me.

If no, please state the reason you do not prefer to have a title page included in most of your reports.
3. The following list includes the items that appeared most frequently on the title pages of reports. A check mark has been placed by each of these items that appeared on the title page of your report. The number of reports including each item is given.

Please place a check mark before the items you prefer to have included on the title pages of most of your reports.

<table>
<thead>
<tr>
<th>Items that appeared most frequently</th>
<th>Number of reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report title</td>
<td>47</td>
</tr>
<tr>
<td>Date</td>
<td>45</td>
</tr>
<tr>
<td>Writer's name</td>
<td>32</td>
</tr>
<tr>
<td>Department</td>
<td>26</td>
</tr>
<tr>
<td>Name of the company receiving the report</td>
<td>20</td>
</tr>
<tr>
<td>Project, survey, report, or study number</td>
<td>9</td>
</tr>
</tbody>
</table>

Please list any other items you normally prefer to have included on the title pages of your reports.

4. A table of contents was included in 32 reports. Your report did not include a table of contents. Do you ordinarily prefer to have a table of contents included in your reports?

   _____ Yes
   _____ No

   If yes, please give the reason no table of contents was included in the report you lent me.

   If no, please state the reason you do not prefer to have a table of contents included in most of your reports.

5. Ten of the 25 reports that contained tables, charts, or graphs in the body of the report also included in the front of the report a list of tables and/or illustrations. Your report did not contain this list. Usually, do you prefer to have this list in your reports when the reports contain tables and/or illustrations?

   _____ Yes
   _____ No

   If yes, please state the reason this list was not included in the report you lent me.

   If no, please state the reason you do not prefer to have this list included.
6. Thirty-seven of the reports included a summary, conclusions, recommendations, findings, or synopsis preceding the discussion of the findings of the study. Your report did not include this item before the findings. Generally, do you prefer to have this information included before the discussion of the findings rather than after the discussion of the findings of the study?

---

Yes
No

If yes, please give the reason this information was not given before the findings in the report you lent me.

If no, please give the reason you do not prefer to have this information precede the findings of the study.

7. An introductory section preceded the discussion of findings in 43 of the 50 reports examined. Your report did not include this section. Ordinarily, do you prefer to have introductory information presented before the findings are discussed?

---

Yes
No

If yes, please give the reason it was not included in the report you lent me.

If no, please give the reason you do not prefer to have this information included.

8. A statement of the purpose or objective of the report was included in the introductory section of 42 of the reports. It was not included in your report. Generally, do you prefer to have a statement of the purpose or objective included in the introductory section of your reports?

---

Yes
No

If yes, please give the reason it was not included in the introductory section of the report you lent me.

If no, please give the reason you do not prefer to have this statement included in the introductory section of most of your reports.
9. Of the 50 reports examined, 27 included a description of the research method used for the study. Your report did not include this information. Do you prefer to have a description of the research method that was used included ordinarily in your marketing research reports?

____ Yes

____ No

If yes, please state the reason it was not included in the report you lent me.

If no, please give the reason you do not prefer to have this information included ordinarily in your marketing research reports.

10. In the discussion section of 23 of the 26 reports that had an appendix, there were statements relating the appendix to the text. Your report did not include such a statement. Do you prefer to have a statement relating the appendix to the text in most of your reports that have an appendix?

____ Yes

____ No

If yes, please state the reason it was not included in the report you lent me.

If no, please give the reason you do not prefer to have a statement relating the appendix to the text in most of your reports that have an appendix.

11. Forty-nine of the reports contained organizational headings or captions such as "Introduction" and "Summary." Your report did not contain such headings. Generally, do you prefer to have such headings in your reports?

____ Yes

____ No

If yes, please give the reason they were not included in the report you lent me.

If no, please state the reason you do not prefer to have organizational headings included in most of your marketing research reports.
12. Forty-four of the 50 reports contained subject-matter headings or captions within the discussion that followed an organizational heading. Your report did not include these headings. Usually, do you prefer to have these subject-matter headings in your marketing research reports?

Yes

No

If yes, please state the reason these headings were not included in the report you lent me.

If no, please state the reason you do not usually prefer to have subject-matter headings included in your marketing research reports.

13. Of the 44 reports that contained subject-matter headings, these headings were made up of words and phrases in 36 of the reports. Some of these subject-matter headings were made up of short sentences and/or questions in 8 of the 44 reports. Your report contained some sentences and/or questions. Do you prefer to have the subject-matter headings made up of sentences and/or questions in most of your reports?

Yes

No

If yes, please state the reason you prefer this style of subject-matter headings.

If no, please state the reason sentences and/or questions were used in the report you lent me.

14. While there is possibly a trend toward informality in writing business reports, the use of contractions does not seem to be as great in reports as in letters. Only 5 of the 50 reports examined contained contractions in the discussion paragraphs. The discussion section of your report contained contractions such as it's for it is, etc. Do you generally prefer that contractions be used in marketing reports?

Yes

No

If yes, please give the reason you prefer this usage.

If no, please state the reason contractions were used in the report you lent me.
15. Writers seem to have differences of opinion concerning the verb tense that should be used in reporting information. In the 50 reports examined, 31 reports contained extensive use of past tense; and 35 reports contained extensive use of present tense. (Some reports contained extensive use of both present tense and past tense.)

Which verb tense do you ordinarily prefer for presenting marketing research information?

[ ] Present tense
[ ] Past tense

Please give the reason for your preference.

16. Writers seem to have differences of opinion concerning the use of active voice or passive voice in presenting information in reports. In the 50 reports examined, active voice was used extensively in 36 of the reports; and passive voice was used extensively in 34 of the reports. (Some reports contained extensive use of both active voice and passive voice.)

Which do you ordinarily prefer for presenting marketing research information?

[ ] Active voice
[ ] Passive voice

Please state the reason for your preference.

17. Various techniques for emphasizing particular points have been suggested by writers. Of the fifty reports examined, words or phrases were underlined for emphasis in 21 reports; words were capitalized for emphasis in 1 report; words or phrases were enclosed in quotation marks in 4 reports; and lines were indented from both margins for emphasis in 6 reports.

Which of these techniques do you normally prefer for emphasizing particular points in your marketing research reports?

[ ] Underlining
[ ] Capitalizing
[ ] Enclosing in quotation marks
[ ] Indenting from both margins

Please state briefly the reason for your preferences.
18. Forty-five of the 50 reports examined included a summary or conclusions at the beginning of the report or at the end of the report. Your report did not include a summary. Do you ordinarily prefer that a summary be included in your marketing research reports?

Yes
No

If yes, please give the reason no summary was included in the report you lent me.

If no, please give the reason you do not ordinarily prefer that a summary be included in your marketing research reports.
INSTRUCTIONS for answering the 22 questions that follow concerning marketing research reports.

(1) Please place a check mark (✓) in the blank preceding the answer that indicates your usual preference.

(2) Please place a check mark (✓) in the blank preceding the reason for your answer.

NOTE: You have an opportunity to write your own reason for your answers; and/or you may check one or more of the possible reasons that are listed.

EXAMPLE: Which of the following methods of duplicating do you usually prefer for your reports?

✓ Multilith

✓ (1) a better grade of paper can be used

(2) more copies can be made

✓ (3) other reasons charts and graphs can be reproduced easily

Limeograph

(1) less expensive

(2) other reasons

No preference

1. In what section of the report do you ordinarily prefer to have the research method described?

✓ Introductory section

(1) readers need to know this method before reading the detailed findings

(2) other reasons
Appendix

(1) some readers do not need to read this section on method
(2) shortens the body of the report and thereby encourages more readers to read the entire body of the report
(3) other reasons ____________________________________________

No preference

2. For most of your reports, do you prefer that the information in the introductory section of the report tell who requested that the report be written?

Yes

(1) readers like to know who requested the report
(2) other reasons ____________________________________________

No

(1) adds unnecessary length to the report
(2) other reasons ____________________________________________

No preference

3. Generally, do you prefer that the purpose or objective of the report be stated before presenting background information in the introductory section of the report?

Yes

(1) readers will be better able to appreciate the background information
(2) other reasons ____________________________________________

No

(1) background information helps readers to understand the significance of the problem and be more receptive to the report
(2) other reasons ____________________________________________

No preference
4. What is your preference generally for location of illustrations (tables, charts, graphs, etc.)?

Within the text of the discussion if the illustration is directly relevant to the material being discussed

  (1) readers can study the illustration easily
  (2) readers can make later reference to the illustration easily
  (3) more readers will look at the illustration than if it is placed in the appendix
  (4) other reasons

In the appendix

  (1) not all readers need to see the illustration
  (2) an illustration breaks the flow of thought presented in the discussion paragraph
  (3) other reasons

No preference

5. Regardless of whether illustrations (tables, charts, etc.) are placed within the body of the report or are placed in the appendix, what is your usual preference concerning discussion of the illustrations?

Significant points of the illustration should ordinarily be discussed

  (1) to make sure the readers do not overlook these important points when studying the illustrations
  (2) to benefit the readers who do not usually study the illustrations
  (3) other reasons

The illustration should ordinarily stand alone; no discussion of the important points is necessary

  (1) to minimize the length of the report
  (2) to avoid overemphasizing particular points
  (3) other reasons

No preference

If you checked the first blank in question 5, please answer question 6.
6. Generally, do you prefer that approximations, provided the writer indicates that he is approximating, be used in discussions rather than restating exact figures shown in the illustration? (Example: "Approximately 60 per cent" or "slightly less than two-thirds" could be substituted for 61.3 per cent shown in the illustration.)

   Yes
   ___(1) approximations are easier to read
   ___(2) readers get a better understanding of relationships discussed
   ___(3) other reasons ____________________________

   No
   ___(1) readers want the specifics
   ___(2) other reasons ____________________________

   No preference

7. Some authorities seem to believe that only cold facts should be included in report discussions; for example, "Nine engines were sold in 1960."

Others seem to believe that readers would benefit by having comment words added which may be somewhat interpretative or may stimulate interest; for example, "Only nine engines were sold in 1960"; "It is interesting to note that nine engines were sold in 1960"; "Unfortunately, no more than nine engines were sold in 1960"; "Surprisingly, nine engines were sold in 1960."

Do you ordinarily prefer that the writer include such comment words as those mentioned above?

   Yes
   ___(1) comment words make the meaning of numbers immediately apparent
   ___(2) comment words help make the report interesting and easy to read
   ___(3) other reasons ____________________________

   No
   ___(1) perhaps not all readers would agree with the statements such as "surprisingly," etc.
   ___(2) readers may feel that the writer is biased
   ___(3) adds unnecessary wordiness to the discussion
   ___(4) other reasons ____________________________

   No preference
8. Do you ordinarily prefer that the writer include his personal opinions with his presentation of facts in the body of the report?

______ Yes
______ (1) adds interest to the discussion
______ (2) stimulates readers to think about the ideas discussed
______ (3) encourages the writer to prepare a better report
______ (4) other reasons ___________________________________________________________________

______ No
______ (1) readers who read only part of the report may mistake opinions for facts
______ (2) some readers may resent the presentation of the writer's opinions
______ (3) other reasons ___________________________________________________________________

______ No preference

9. When a questionnaire study is made, do you ordinarily prefer that each question be repeated verbatim in the body of the report as the replies to that question are being discussed?

______ Yes
______ (1) readers can easily see the exact wording of the question and can possibly realize reasons for answers
______ (2) questions interspersed with answers adds interest to the report
______ (3) other reasons ___________________________________________________________________

______ No
______ (1) unnecessary repetition of questionnaire shown in appendix
______ (2) other reasons ___________________________________________________________________

______ No preference

10. When footnotes are used, which of the following methods do you prefer for most of your reports?

______ Conventional footnotes at the bottom of the page; that is, title of the book, author, date, publisher, etc., are shown
______ (1) easy reference to the source of information
______ (2) other reasons ___________________________________________________________________
All publications cited are numbered and listed at the end of a major section of the report or at the end of the body of the report with only the number assigned to the publication shown at the place where the publication was cited

(1) involves less detail in preparing the report
(2) saves space
(3) other reasons

No preference

11. What numbering style do you generally prefer for formal tables that are included in the body of the report?

- **Roman numerals**
  - (1) avoids confusion when formal tables are not included in the same sequence as charts, graphs, and other illustrations
  - (2) other reasons

- **Arabic numerals**
  - (1) easier to read than Roman numerals
  - (2) other reasons

No preference

12. What numbering style do you usually prefer for illustrations other than formal tables included in the body of the report?

- **Roman numerals**
  - (1) emphasizes the illustration number
  - (2) other reasons

- **Arabic numerals**
  - (1) easier to read than Roman numerals
  - (2) avoids confusion when a separate sequence of numbers is followed for formal tables
  - (3) other reasons

No preference
13. What style do you prefer for typing titles for formal tables?

_____ Titles should usually be typed in all upper-case (capital) letters
   _____(1) emphasizes the title
   _____(2) other reasons ____________________________________________

   ____ Titles should usually be typed in upper- and lower-case letters
   _____(1) the titles are easily read
   _____(2) other reasons ____________________________________________

   ____ No preference

14. What style do you prefer for typing titles for illustrations other than formal tables?

_____ Titles should usually be typed in all upper-case (capital) letters
   _____(1) emphasizes the title
   _____(2) other reasons ____________________________________________

   ____ Titles should usually be typed in upper- and lower-case letters
   _____(1) the titles are easily read
   _____(2) other reasons ____________________________________________

   ____ No preference

15. Where do you prefer that the number and title of illustrations other than formal tables be placed?

_____ At the top or above the illustration
   _____(1) easy to read
   _____(2) other reasons ____________________________________________

   ____ At the bottom or below the illustration
   _____(1) eliminates confusion when formal tables are also included in the report
   _____(2) other reasons ____________________________________________

   ____ No preference
16. What is your preference concerning the length of the summary of the report?

___ An effort should be made to limit the summary to one page
   (1) to save the readers' time
   (2) to force the writer to give careful thought to this section of the report
   (3) other reasons

___ An effort should be made to limit the summary to two pages
   (1) to save the readers' time
   (2) to force the writer to give careful thought to this section of the report
   (3) other reasons

___ As many pages as necessary for a concise summary should be used usually
   (1) ample space should be provided for this important section of the report
   (2) other reasons

17. Generally, what is your preference concerning the placement of recommendations made by the writer?

___ Place them before the discussion of detailed findings
   (1) so the readers can consider the proposed recommendations as they read the findings which lead to the recommendations
   (2) so the readers who are not responsible for effecting the recommendations can find them without turning through many pages of the report
   (3) other reasons

___ Place them following the discussion of the detailed findings
   (1) to encourage the readers to read the entire report
   (2) to show the logic of the recommendation and to keep the readers from objecting to the recommendation before they understand the findings leading to it
   (3) most readers are accustomed to finding the recommendations in this location
   (4) other reasons
Place them within the discussion of the report immediately following the most significant findings leading to the recommendations

(1) so the readers can easily reread or review the points that lead to the recommendations

(2) other reasons

Omit recommendations from the written report and present them orally or in a letter or memorandum

(1) recommendations should not be made known to all readers of the report

(2) other reasons

No preference

18. What is your usual preference concerning the order of presenting the findings?

In the order of importance

(1) to get the readers' favorable attention early

(2) other reasons

In the order in which questions were asked if a questionnaire or interview was used in collecting the data

(1) for easier reading

(2) to encourage the readers to concentrate on all findings

(3) other reasons

No preference

19. Regardless of whether the summary precedes or follows the detailed findings, what do you ordinarily prefer that the summary include?

A summary of only the significant findings

(1) to aid in minimizing the length of the report

(2) to emphasize these points

(3) other reasons

A summary of all the findings in the study

(1) so the readers who do not read the entire report will get a summary of all the findings

(2) other reasons
A summary of the significant findings plus a summary of the 
objective of the report and the method of procedure 
(1) to provide sufficient information for the readers 
who do not read the entire report 
(2) other reasons ________________________________

A summary of all the findings in the study plus a summary of 
the objective of the report and the method of procedure 
(1) to provide sufficient information for the readers who 
do not read the entire report 
(2) other reasons ________________________________

20. Which spacing style do you ordinarily prefer for typewritten para-
graphs of discussion in marketing research reports?

__ Single spacing
   (1) saves space 
   (2) by having ideas close together, the report can be 
   read easily 
   (3) other reasons ________________________________

__ Double spacing
   (1) the report is easily read 
   (2) readers can easily add comments in longhand 
   (3) other reasons ________________________________

__ No preference

21. How do you prefer that the writer or writers of marketing research 
reports refer to himself or themselves, ordinarily?

__ The writer or the writers
   (1) seems to present the information in an objective 
   manner 
   (2) other reasons ________________________________
"I" or "we" and other first-person pronouns

(1) the writer of the report can write easily and can concentrate more on content than on writing style

(2) seems to add life to the report

(3) other reasons

Other (please specify)

No preference

22. How do you prefer that the writers of marketing research reports refer to the readers of the reports, ordinarily?

The reader

(1) seems to present the information in an objective manner

(2) other reasons

You

(1) the writer can write easily

(2) helps to make the readers more interested in reading the report

(3) other reasons

Other (please specify)

No preference
APPENDIX X

818 Euclaire Avenue
Columbus, Ohio
April 15, 1961

Mr.  ______________

_______________

Dear Mr. __________:

Eight of the 50 questionnaires that I mailed to business executives who lent me a report for a style study have not yet been returned. If you have not already mailed your questionnaire and can spare the time to fill it out, will you please send it to me at your earliest convenience?

Your returning this completed questionnaire will be a special favor that I shall greatly appreciate.

Cordially yours,

William H. Bonner
Dear Mr. ______

Because of your interest and work in business writing, I would value your participation in a study to determine style preferences for marketing research reports. This study is being made with the realization that no "cut and dried" rules can be set for these reports.

Thus far, 44 of the 50 business executives who lent me reports have responded to the questions that I mailed to them. There is lack of agreement among businessmen on 17 points of the study. For these 17 points, I am seeking opinions of 15 college professors who have a special interest in business writing and who meet the following criteria:

1. Have taught business report writing for five years or longer.

2. Have taught (or are teaching) a business report writing course during the current school year.

3. Have participated in a regional or a national conference on business writing or have written an article or a book on report writing.

If you meet these criteria (and I feel sure you do, provided you have a course this year), will you please answer the questions on the enclosed pages?

Much less time will be required for answering these questions than is indicated by the voluminous appearance of the questionnaire. An extra copy is enclosed for your files. I will mail a summary of my findings to each person who participates.

This information is to be used for a Ph.D. dissertation at Ohio State University. As I am trying to meet the summer graduation deadline, I shall greatly appreciate your completing this questionnaire and returning it in the enclosed envelope as soon as you possibly can.

Cordially yours,

William H. Bonner

Enclosures

AIR MAIL
APPENDIX XII

NAMES AND ADDRESSES OF BUSINESS REPORT-WRITING INSTRUCTORS
WHO WERE ASKED TO EXPRESS PREFERENCES FOR SELECTED
STYLE FACTORS FOR MARKETING RESEARCH REPORTS

Charles A. Slagdon
Western Michigan University
Kalamazoo, Michigan

William P. Boyd
University of Texas
Austin, Texas

Luther A. Brock
University of Southwestern Louisiana
Lafayette, Louisiana

Harold A. Coonrad
Oklahoma State University
Stillwater, Oklahoma

Homer Cox
University of Colorado
Boulder, Colorado

Richard J. Dandeneau
Southern Illinois University
Carbondale, Illinois

Thomas Farrell, Jr.
Michigan State University
East Lansing, Michigan

Alton V. Finch
East Carolina College
Greenville, North Carolina

Richard C. Gerfen
Northwestern University
Evanston, Illinois

E. Glenn Griffin
Purdue University
Lafayette, Indiana

James L. Hayes
Duquesne University
Duquesne, Pennsylvania

J. Harold Janis
New York University
New York, New York

Erwin M. Keithley
University of California
Los Angeles, California

Joseph Kleiner
University of Wisconsin
Madison, Wisconsin

Gunnar Larson
Florida State University
Tallahassee, Florida

A. J. Lawrence
University of Mississippi
University, Mississippi

Parker Liles
Georgia State College of
Business Administration
Atlanta, Georgia

Fairy C. McBride
Louisiana Polytechnic Institute
Ruston, Louisiana

Lyda McHenry
Wayne State University
Detroit, Michigan

Herta A. Murphy
University of Washington
Seattle, Washington

Karl Murphy
Georgia Institute of Technology
Atlanta, Georgia
Michael Porte  
University of Cincinnati  
Cincinnati, Ohio

Mary Robertson  
North Texas State College  
Denton, Texas

David Robinson  
University of Houston  
Houston, Texas

Charles B. Smith  
Bowling Green State University  
Bowling Green, Ohio

Doris Sponseller  
Ohio University  
Athens, Ohio

Donald J. Tate  
Arizona State University  
Tempe, Arizona

Francis W. Weeks  
University of Illinois  
Urbana, Illinois

Herman M. Weisman  
Colorado State University  
Fort Collins, Colorado

Arthur Whitehill  
University of North Carolina  
Chapel Hill, North Carolina
APPENDIX XIII

INSTRUCTIONS for answering the 5 questions that follow:

Please place a check mark (✓) in the blank preceding the answer you choose, and then write a brief statement of the reason for your choice in the space that follows.

EXAMPLE: Twenty businessmen preferred to have a title page in most of their marketing research reports, and 24 preferred that this page be omitted from most of their marketing research reports.

Do you prefer that a title page be included in most marketing research reports?

Yes
✓ No

Please state briefly the reason for your preference.

NOTE: The total is greater than 14 for some of the five questions that follow because some "yes" answers were taken from the marketing research reports that were examined. The total is less than 14 for one question because one businessman did not answer this question.

1. Twenty-nine businessmen preferred to have a letter of transmittal included in the marketing research report, and 16 preferred that a letter of transmittal not be included.

Do you prefer that a letter of transmittal be included in most marketing research reports?

Yes
✓ No

Please state briefly the reason for your preference.

2. Twenty businessmen preferred to have a list of tables and/or illustrations included in the front of the report which contains tables and/or other illustrations; 26 preferred that this list not be included.
Do you prefer that a list of tables and/or illustrations be included in the front of marketing research reports that contain tables and/or other illustrations?

___ Yes
___ No
Please state briefly the reason for your preference.

3. Twenty-four businessmen preferred to have the report writer's name shown on the title pages of marketing research reports, and 20 did not prefer to have the writer's name shown on the title pages of their reports.

Do you prefer to have the report writer's name shown on the title pages of marketing research reports?

___ Yes
___ No
Please state briefly the reason for your preference.

4. Fourteen businessmen preferred that present tense be used in reporting marketing research information; 8 preferred that past tense be used; and 17 had no preference.

Which verb tense do you think should be used in reporting marketing research information?

___ Present tense
___ Past tense
Please state briefly the reason for your preference.

5. Sixteen businessmen preferred that active voice be used in reporting marketing research information; 4 preferred passive voice; and 17 had no preference.

Which do you think should be used in reporting marketing research information?

___ Active voice
___ Passive voice
Please state briefly the reason for your preference.
APPENDIX XIV

Please return to: William H. Bonner
818 Euclaire Avenue
Columbus, Ohio

The 12 questions that follow are reproduced in the form in which they were presented to 50 businessmen. The answers from 44 businessmen have been tabulated, and the totals are shown in the blanks preceding the questions.

Will you please indicate your preferences and reasons for your preferences by placing a check mark (✓) in the blanks in the INSTRUCTORS' COLUMNS preceding the blanks that contain the totals for the businessmen's replies?

NOTE: You have an opportunity to write your own reason for your answers, and/or you may check one or more of the possible reasons that are listed. If you write your own reason, you may use the full width of the page.

EXAMPLE: What is your preference generally for location of illustrations (tables, charts, graphs, etc.)?

INSTRUCTORS' COLUMNS

✓ 37 Within the text of the discussion if the illustration is directly relevant to the material being discussed

✓ 25 (1) readers can study the illustration easily

✓ 22 (2) more readers will look at the illustration than if it is placed in the appendix

✓ 8 (3) other reasons

Illustrations mixed with the discussion makes the report more interesting and easy to read.

8 In the appendix

1 (1) not all readers need to see the illustration

3 (2) an illustration breaks the flow of thought presented in the discussion paragraphs

2 (3) other reasons

2 No preference (three marked both possibilities)
1. In what section of the report do you ordinarily prefer to have the research method described?

- **23** Introductory section
  - **17** (1) readers need to know this method before reading the detailed findings
  - **11** (2) other reasons

- **22** Appendix
  - **15** (1) some readers do not need to read this section on method
  - **14** (2) shortens the body of the report and thereby encourages more readers to read the entire body of the report
  - **3** (3) other reasons

- **0** No preference (one did not answer; two marked both and gave an explanation)

2. For most of your reports, do you prefer that the information in the introductory section of the report tell who requested that the report be written?

- **25** Yes
  - **20** (1) readers like to know who requested the report
  - **5** (2) other reasons

- **16** No
  - **14** (1) adds unnecessary length to the report
  - **12** (2) other reasons

- **2** No preference

3. Do you ordinarily prefer that the writer include his personal opinions with his presentation of facts in the body of the report?

- **17** Yes
  - **3** (1) adds interest to the discussion
  - **6** (2) stimulates readers to think about the ideas discussed
  - **2** (3) encourages the writer to prepare a better report
  - **8** (4) other reasons

- **23** No
  - **11** (1) readers who read only part of the report may mistake opinions for facts
  - **2** (2) some readers may resent the presentation of the writer's opinions
4. When a questionnaire study is made, do you ordinarily prefer that each question be repeated verbatim in the body of the report as the replies to that question are being discussed?

- 19 Yes
  - 17 (1) readers can easily see the exact wording of the question and can possibly realize reasons for answers
  - 7 (2) questions interspersed with answers adds interest to the report
  - 2 (3) other reasons

- 22 No
  - 19 (1) unnecessary repetition of questionnaire shown in appendix
  - 5 (2) other reasons

- 3 No preference

5. What numbering style do you generally prefer for formal tables that are included in the body of the report?

- 12 Roman numerals
  - 11 (1) avoids confusion when formal tables are not included in the same sequence as charts, graphs, and other illustrations
  - 3 (2) other reasons

- 19 Arabic numerals
  - 18 (1) easier to read than Roman numerals
  - 2 (2) other reasons

- 13 No preference

6. What numbering style do you usually prefer for illustrations other than formal tables included in the body of the report?

- 8 Roman numerals
  - 1 (1) emphasizes the illustration number
  - (2) other reasons
19 Arabic numerals
   (1) easier to read than Roman numerals
   (2) avoids confusion when a separate sequence of numbers is followed for formal tables
   (3) other reasons

15 No preference (two did not mark either answer)

7. What style do you prefer for typing titles for illustrations other than formal tables?

17 Titles should usually be typed in all upper-case (capital) letters
   (1) emphasizes the title
   (2) other reasons

13 Titles should usually be typed in upper- and lower-case letters
   (1) the titles are easily read
   (2) other reasons

10 No preference

8. Generally, what is your preference concerning the placement of recommendations made by the writer?

23 Place them before the discussion of detailed findings
   (1) so the readers can consider the proposed recommendations as they read the findings which lead to the recommendations
   (2) so the readers who are not responsible for effecting the recommendations can find them without turning through many pages of the report
   (3) other reasons

10 Place them following the discussion of the detailed findings
   (1) to encourage the readers to read the entire report
   (2) to show the logic of the recommendation and to keep the readers from objecting to the recommendation before they understand the findings leading to it
   (3) most readers are accustomed to finding the recommendations in this location
   (4) other reasons
6 Place them within the discussion of the report immediately following the most significant findings leading to the recommendations

5 (1) so the readers can easily reread or review the points that lead to the recommendations

1 (2) other reasons

11 Omit recommendations from the written report and present them orally or in a letter or memorandum

6 (1) recommendations should not be made known to all readers of the report

2 (2) other reasons

(four answered two; one answered three and gave explanations)

9. Which spacing style do you ordinarily prefer for typewritten paragraphs of discussion in marketing research reports?

19 Single spacing

12 (1) saves space

6 (2) by having ideas close together, the report can be read easily

5 (3) other reasons

22 Double spacing

19 (1) the report is easily read

6 (2) readers can easily add comments in longhand

0 (3) other reasons

3 No preference

10. Regardless of whether the summary precedes or follows the detailed findings, what do you ordinarily prefer that the summary include?

24 A summary of only the significant findings

6 (1) to aid in minimizing the length of the report

17 (2) to emphasize these points

3 (3) other reasons

3 A summary of all the findings in the study

3 (1) so the readers who do not read the entire report will get a summary of all the findings

0 (2) other reasons
13. A summary of the significant findings plus a summary of the objective of the report and the method of procedure

11. (1) to provide sufficient information for the readers who do not read the entire report

1. (2) other reasons

1. A summary of all the findings in the study plus a summary of the objective of the report and the method of procedure

0. (1) to provide sufficient information for the readers who do not read the entire report

0. (2) other reasons

11. How do you prefer that the writer or writers of marketing research reports refer to himself or themselves, ordinarily?

8. The writer or the writers

5. (1) seems to present the information in an objective manner

2. (2) other reasons

1. "I" or "we" and other first-person pronouns

6. (1) the writer of the report can write easily and can concentrate more on content than on writing style

4. (2) seems to add life to the report

5. (3) other reasons

15. Other (please specify) ________________________________

7. No preference
12. How do you prefer that the writers of marketing research reports refer to the readers of the reports, ordinarily?

12 The reader

7 (1) seems to present the information in an objective manner
2 (2) other reasons

10 You

4 (1) the writer can write easily
7 (2) helps to make the readers more interested in reading the report
2 (3) other reasons

17 Other (please specify) _________________________________

7 No preference
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Periodicals

I, William Homer Bonner, was born in Nauvoo, Alabama, on June 5, 1921. I received my secondary-school education in the public schools of Carbon Hill, Alabama, and then worked with the United States Civil Service Commission three years before beginning my undergraduate study at Livingston State College, where I received the Bachelor of Science degree in 1948. While teaching part time and working as assistant to the treasurer at Livingston State College from 1948 to 1954, I was granted a leave of absence to complete the requirements for the Master of Science degree, which I received at The University of Tennessee in 1953. I held the positions of instructor and assistant professor at The University of Tennessee from 1954 until September, 1959, at which time I was granted a leave of absence for graduate study in Business Education at The Ohio State University. During the second year on leave from The University of Tennessee, I taught at Capital University while completing the requirements for the Doctor of Philosophy degree.