

LAYOUT OF THE RESEARCH REPORT

The layout of the report means as to what the research report should contain. A comprehensive layout of the research report should include

- (A) preliminary pages;
- (B) the main text; and
- (C) the end matter.

(A) Preliminary Pages

In its preliminary pages the report should carry a title and date, followed by acknowledgements in the form of 'Preface' or 'Foreword'. Then there should be a table of contents followed by list of tables and illustrations so that the decision-maker or anybody interested in reading the report can easily locate the required information in the report.

(B) Main Text

The main text provides the complete outline of the research report along with all details. Title of the research study is repeated at the top of the first page of the main text and then follows the other details on pages numbered one after the other, beginning with the second page. Each main section of the report should begin on a new page. The main text of the report should have the following sections:

- (i) Introduction;
- (ii) Statement of findings and recommendations;
- (iii) The results;
- (iv) The implications drawn from the results; and
- (v) The summary.

(i) Introduction:

The purpose of introduction is to introduce the research project to the readers. It should contain a clear statement of the objectives of research i.e., enough background should be given to make clear to the reader why the problem was considered worth investigating. The hypotheses of study, if any, and the definitions of the major concepts employed in the study should be clearly stated in the introduction of the report. The methodology adopted in conducting the study must be fully explained. The scientific reader would like to know in detail about such thing: How was the study carried out? What was its basic design? If the study was an experimental one, then what were the experimental manipulations? If the data were collected by means of questionnaires or interviews, then exactly what questions were asked (The questionnaire or interview schedule is usually given in an appendix)? If measurements were based on observation, then what instructions were given to the observers? Regarding the sample used in the study the reader should be told: Who were the subjects? How many were there? How were they selected? All these questions are crucial for estimating the probable limits of generalize ability of the findings. The statistical analysis adopted must also be clearly stated. In addition to all this, the scope of the study should be stated and the boundary lines be demarcated. The various limitations, under which the research project was completed, must also be narrated.

(ii) Statement of findings and recommendations:

After introduction, the research report must contain a statement of findings and recommendations in non-technical language so that it can be easily understood by all concerned. If the findings happen to be extensive, at this point they should be put in the summarised form.

(iii) Results:

A detailed presentation of the findings of the study, with supporting data in the form of tables and charts together with a validation of results, is the next step in writing the main text of the report. This generally comprises the main body of the report, extending over several chapters. The result section of the report should contain statistical summaries and reductions of the data rather than

the raw data. All the results should be presented in logical sequence and splitted into readily identifiable sections. All relevant results must find a place in the report. But how one is to decide about what is

relevant is the basic question. Quite often guidance comes primarily from the research problem and from the hypotheses, if any, with which the study was concerned. But ultimately the researcher must

rely on his own judgement in deciding the outline of his report. "Nevertheless, it is still necessary that he states clearly the problem with which he was concerned, the procedure by which he worked on

the problem, the conclusions at which he arrived, and the bases for his conclusions."

(iv) Implications of the results:

Toward the end of the main text, the researcher should again put down the results of his research clearly and precisely. He should, state the implications that flow from the results of the study, for the general reader is interested in the implications for understanding the human behaviour. Such implications may have three aspects as stated below:

(a) A statement of the inferences drawn from the present study which may be expected to apply in similar circumstances.

(b) The conditions of the present study which may limit the extent of legitimate generalizations of the inferences drawn from the study.

(c) The relevant questions that still remain unanswered or new questions raised by the study along with suggestions for the kind of research that would provide answers for them.

It is considered a good practice to finish the report with a short conclusion which summarises and recapitulates the main points of the study. The conclusion drawn from the study should be clearly related to the hypotheses that were stated in the introductory section. At the same time, a forecast of the probable future of the subject and an indication of the kind of research which needs to be done in

that particular field is useful and desirable.

(vi) Summary:

It has become customary to conclude the research report with a very brief summary,

resting in brief the research problem, the methodology, the major findings and the major conclusions drawn from the research results.

(C) End Matter

At the end of the report, appendices should be enlisted in respect of all technical data such as questionnaires, sample information, mathematical derivations and the like ones. Bibliography of sources

consulted should also be given. Index (an alphabetical listing of names, places and topics along with the numbers of the pages in a book or report on which they are mentioned or discussed) should

invariably be given at the end of the report. The value of index lies in the fact that it works as a guide to the reader for the contents in the report.

Qualities or Characteristics of Good or Essential report

1. Suitable Title

A suitable title has to be provided to each report according to the nature of contents. It should also highlight upon its origin and the person for whom it is being prepared.

2. Simple

A report should be readable by an ordinary layman and in known language. Such type of simple style of language is used in the report preparation. As far as possible, **scientific or technical language is best left out of reports**, unless it becomes unavoidable. In case the reports are of regular nature, it is preferable to get language more or less standardized.

3. Promptness

A report **should be prepared and submitted within short span of time or time stipulated** by the request letter. Information delayed is information denied. At the same time, accuracy of information should not be given up at the cost of achieving objective of promptness. The following steps may be taken to collect the information as early as possible.

- Accounting records should be kept in such a way that fulfill the requirements of submission of different reports.
- Mechanical devices can be used for record keeping at the maximum to avoid clerical errors and increase productivity.
- Accounting work should be departmentalized in order to prevent bottle necks in reporting.
- In the case of prevailing abnormal or extra-ordinary situation, the employees are asked to report the same immediately.
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4. Comparability

Sometimes a report is prepared with some comparative information. In this case, a standard information is compared with actual information. If not so, current year information is compared with last year information. In certain cases, the prospective information is prepared well in advance and the actual information is compared. The main objective of comparability is to highlight significant variations.

5. Consistency

A report **should be prepared for many years from the same type of information and statistical data**. If so, there is a possibility of preparing a report in consistency. It is possible if same accounting principles and concepts are used for collecting, classifying, tabulating and presenting the information. The usage of report is increased through consistency.

6. Precise and Accurate

A report should be precise, accurate and specific. It can be just a bad reporting practice to supply too much information which over whelms the order; as too little which leaves him guessing. If report is quite long or detailed, then a synopsis should be prepared to cover all significant facts and conclusions.

7. Relevant Information

Relevant accurate data is alone included in the report. If not so, it will involve unnecessary expenditure and the reports will be a waste.

8. Presented to Required Person or Group or Department

The reports **should be specific and presented only to the person in need**. Sometimes, reports are sent to various departments in a routine way, if so, the reports are prepared in such a way that includes common information.

9. Routine Details

Every report **should contain the routine details** like the period of time of preparing report, the period covered in the report, date of presentation of report, the units of information, the name of the person preparing and presenting it, names of persons to whom it is being submitted. etc.

10. Timeliness

A report **should be prepared and presented within the stipulated time**. If a report is received late, there is no meaning of preparing such report and no use for management. If the report is presented in time, necessary actions may be taken.

Obviously financial data are more valuable when the events are fresh in the minds of users. The element of time elapsing between the events and the report determines to a large extent, the value of financial reports. Timeliness is generally more important than a high degree of accuracy in the figures.

11. Adaptability

The format and contents of the **report should be suitable to the person or group of persons** who are going to use the report and the purpose for which it is required. A report can be adoptable if it is prepared and presented according to the needs of the different levels of management (top, middle and lower).

12. Ability to Control

The reports **should give full details of variances** such favorable and unfavorable. In the case of unfavorable variances, the report should contain a message about the unfavorable variances which are controllable at that point. If so, corrective controllable actions may be taken by the appropriate level of authority. Moreover, some unfavorable variances which are beyond the control of the executive receiving the report should be mentioned separately or highlighted in the report.

13. Economy or Cost Consciousness

This cost of preparing and presenting the report should also be considered. This cost should also be considered. This cost should not be more than the advantage derived from such reports. The **cost of preparing the report should be reasonable** so that reporting may be used by all types of concerns.

14. Effective Communications

If the management executives have taken the action on the basis of report and the report influence decisions, there is an effective communication.

In order to be useful to management, **accounting information must be communicated to managerial personal**. Communication implies that a person receiving the information understands the nature and significance of material contained in the reports he receives when communication is genuinely effective, management's actions and decisions are likely to be based on the facts which they receive rather than on untested impressions and guesses.

However, there is a reason to believe that accounting reports to management have not always achieved their intended purpose because the reports were not understood, recipients lacked time required to grasp the meaning or contents of reports was not relevant to problems facing the persons who received them.

15. Principle of Exception

The **principle of exception should be followed** while preparing and presenting the reports. If so, trouble spots and/or illuminating priority areas are calling for management attention and action. In this case, some benefits are derived such as essential matters only included in the report to the user of the report, more concentration is possible and minimum data is included in the report. Even though, this principle has limited use.

16. Frequency of Reports

The frequency of reports should be decided, well in advance according to the nature of information and its purpose. It means that the **reports should be sent regularly when they are demanded** or required. Therefore, some reports may be sent daily, some weekly, some once in ten days, some fortnightly, some monthly and so on.

17. Media of Presentation

A report may be prepared for presenting the same in several medias. Therefore, a report **may be in written form or oral form or graphic form**. An ideal report is presented in the form which carries successful blending of different media.

18. Attractiveness

The style of presenting the report should attract the attention of the user of the report. In meeting this broad requirement for attractiveness in reporting, the **accountant assumes the role of an artist**. His task is to print a picture that will appeal to the eyes. His report should serve as panorama which is attractive in an artistic sense and therefore one that will be regarded and studied by the potential viewer.

19. Co-ordination of Data

All type of information are collected from various departments including accounting data while preparing the report. In this case, there is a need of coordination of data. It means that **data used by different departments should not be unrelated**, otherwise a lot of misunderstandings and confusions may arise which would defeat the very purpose of reporting.

20. Up to Date

A **report should contain only latest information**. Even though, excessive information cannot be included in the report. It means that report should be kept up to date which are necessitated by the changing conditions.

21. Number of Reports

There is no ideal number of reports to be used in an organization. At the same time, a report should be an additional one and should not give birth to be a duplication. Therefore, **reports should be prepared and used only for selective areas**. The number of reports should be kept **as minimum as possible**.

22. Good Form and Content

The following points are to be considered while drafting a report.

- A report is **prepared in well classified paragraph** with suitable heading and sub-heading if possible.
- The **title of the report explains the purpose** for which the report is prepared and the period covered by the report. For example: Report of the Performance of Sales Representatives of January 2011.
- The title also enables to point out the persons who need the report.
- If statistical figures are to be given only significant figures given in the body of the report and other **detailed figures should be given in appendix**.
- The reports **should contain facts and not opinions**. The opinions are given if necessary.
- The report **must contain the date of its preparation and date of submission**.

- Sometimes a report is prepared on the basis of request made by the management. If so, the **report should bear the reference number** of such request or letter.
- A report is prepared to satisfy only one purpose. **Separate reports be prepared for different subjects.**

Precautions while writing report

Research report is a channel of communicating the research findings to the readers of the report. A

good research report is one which does this task efficiently and effectively. Research report must be prepared by keeping the following precautions in view

- ***Length of the report:***

While determining the length of the report (since research reports vary greatly in length), one should keep in view the fact that it should be long enough to cover the subject but short enough to maintain interest. In fact, report writing should not be a means to learning more and more about less and less.

- ***Interesting:***

A research report should not, if this can be avoided, be dull, it should be such as to sustain reader's interest.

- ***Use of abstract terminology and Jargon:***

Abstract terminology and technical Jargon should be avoided in research report. The report should be able to convey the matter as simply as possible. This in other words, means that report should be written in an objective style in simple language, avoiding expressions such as, "it seems", "There may be" and the like.

- ***Presentation of the findings:***

Readers are often interested in acquiring a quick knowledge of the main findings and as such the report must provide a ready availability of the findings. For this purpose, charts, graphs and the statistical tables may be used for the various results in the main report in addition to the summary of important findings.

- ***Presentation of the report:***

The layout of the report should be well thought out and must be appropriate and in accordance with the objective of the research problems.

- ***Writing of the Report:***

The reports should be free from grammatical mistakes and must be prepared strictly in accordance with the techniques of composition footnotes, documentation, proper punctuation and use of abbreviations in footnotes.

- ***Logical presentation of the report:***

The report must present the logical analysis of the subject matter. It must reflect a structure wherein the different pieces of analysis relating to the research problem fit well.

- ***Originality in writing report:***

A research report should show originality and should necessarily be an attempt to solve some intellectual problem. It must contribute to the solution of a problem and must add to the store of knowledge.

- ***Plan for future research and implications:***

Towards the end, the report must also state the policy implications relating to the problem under consideration. It is usually considered desirable if the report makes a forecast of the probable future of the subject concerned and indicates the kinds of research still needs to be done in that particular field.

- ***Appendices:***

Appendices should be enlisted in respect of all the technical data in the report.

- ***Bibliography:***

Bibliography of sources consulted is a must for a good report and must necessarily be given.

- ***Index:***

Index is also considered an essential part of a good report and as such must be prepared and appended at the end.

- ***Appearance:***

Report must be attractive in appearance, neat and clean, whether typeset or printed.

- ***Stating confidence limits:***

Calculated confidence limits must be mentioned and the various constraints experienced in conducting the research study may also be stated in the report.

- ***Introduction:***

Objective of the study, the nature of the problem, the methods employed and the analysis techniques adopted must all be clearly stated in the beginning of the report in the form of introduction.

The Small Business Innovation Research (or SBIR)

The SBIR Program

The Small Business Innovation Research (SBIR) program is a highly competitive program that encourages domestic small businesses to engage in Federal Research/Research and Development (R/R&D) that has the potential for commercialization. Through a competitive awards-based program, SBIR enables small businesses to explore their technological potential and provides the incentive to profit from its commercialization. By including qualified small businesses in the nation's R&D arena, high-tech innovation is stimulated and the United States gains entrepreneurial spirit as it meets its specific research and development needs.

SBIR Mission and Program Goals

The mission of the SBIR program is to support scientific excellence and technological innovation through the investment of Federal research funds in critical American priorities to build a strong national economy.

The program's goals are four-fold:

- Stimulate technological innovation.
- Meet Federal research and development needs.
- Foster and encourage participation in innovation and entrepreneurship by women and socially or economically disadvantaged persons.
- Increase private-sector commercialization of innovations derived from Federal research and development funding.

The objectives of the SBIR Program are to:

- stimulate technological innovations in the private sector;
- strengthen the role of small businesses in meeting Federal research and development needs;
- increase private sector commercialization of innovations derived from USDA-supported research and development efforts; and
- foster and encourage participation by women-owned and socially and economically disadvantaged small business firms in technological innovations.