

Writing a Report in the Case Study exams

Report writing is often a key part of a management accountant's role. You may be asked to write a report during your case study exam so you should be prepared to do so. Below is some guidance on how to write a report in the exam:

Be professional – think about your audience.

Is the report for the Board of Directors, employees at a similar level to you or an external party? Can you assume that the audience are all accounting/finance staff or will some readers of the report have little or no accounting background. If this is the case you will need to think about the technical detail you use and explain it clearly and concisely.

Why are you writing the report? What is the purpose of the report?

Have you been asked to present some information and/or data, do you need to give a recommendation on how to resolve an issue? Make sure that your report covers exactly what you have been asked to do in the requirement.

Starting point – the title.

Your title should be clear and simple so your audience can immediately see what you will be discussing and who the report is for. For example 'A report to the Finance Director on change management issues' or 'A report to the Board of Directors on how to write a report in an exam'.

The introduction.

This is where you state the purpose of the report and let the audience know what you will be covering. For example, you may have four different areas that you want to cover so you could write:

This report will cover the following;

- Background information on...
- Our current position on...
- Our options for the future...
- My recommendations for the future...

The body of the report.

Take each of the points that you made in your introduction and give it a sub-heading. Breaking your report into sections with clear sub-headings will make it easier to read (and write!). Think about the information that you have been given in the exam – which parts of it are relevant for the purpose of the report? For example, do you have any financial data that would be useful to show in the report or any background information that you should refer to? Think about how you can format this data and information so it is easy for your reader to understand. While you are writing your report keep reminding yourself about the purpose of the report and the audience – don't get bogged down in detail which is not relevant.

Conclusion and recommendation.

If you have been asked to give a recommendation, then you should do so at the end of your report. Make it clear that you are making a recommendation and state what your recommendation is. For example, 'Having considered all of the issues in this report I recommend that this company...'.

Your recommendation should be supported by information and facts that you have included in the main body of your report. You may not be required to give a recommendation in which case you can conclude the report with a sentence such as 'This report has identified a number of key issues on moving to activity based costing – if you have any questions please contact me.' You may want to summarize what you think are the key points in your conclusion. It can be useful to put your name and position in the company (if known) at the bottom of the report.

And finally: read through your completed report – now is the time to edit or add anything.