

Unit- 4 :Business Letters and Reports

Business Letter

Business Letter is a letter which is used by organizations to communicate in a professional way with customers, other companies, clients, shareholders investors, etc. Business letter uses formal language and a specific format.

Companies use it to convey important information and messages.

Business Letter Definition

A letter written for business purpose is a business letter. Inquiry letter, offer letter, order letter, cover latter, notices, termination of employment are some of the business letters. Suppose a person wants to write any of these business letters. The main question is to how to write a business letter?

There is a pre-specified format for writing a business letter. There are some parts of a business letter and rules associated with them. Let us start to know how to write a business letter by knowing the parts of a business letter.

Parts of Business Letter

A business letter will be more impressive if proper attention is given to each and every part of the business letter.

There are 12 Parts of Business Letter

- The Heading or Letterhead
- Date
- Reference
- The Inside Address
- Subject
- Greeting
- Body Paragraphs

- Complimentary Close
- Signature and Writer's Identification
- Enclosures
- Copy Circulation
- PostScript

Need for a Business Letter

In business, letter writing is a major thrust area of communication. The modern goal of nations for a free global trade and the need to cut across national, linguistic and cultural barriers to promote trade have made the letter an important business tool.

A business letter serves certain important functions :

1. A business letter acts as a representative of the organization. It is an inexpensive substitute for a personal visit. i
2. It seeks to provide information on subjects connected with business.
3. A business letter provides valuable evidence for a transaction and thus serves a legal purpose.
4. **A business** letter becomes a reference material to future transactions between organizations and individuals.
5. A business letter promotes and sustains goodwill.
6. A business letter motivates all the people involved in a business to a higher and better level of performance.
7. A business letter enlarges and enhances the business. We can elaborate each of the functions thus.

Every organization has to continuously promote and expand its business. All information on its product and service gets updated through a business letter sent to customers and clients. It is a micro-level substitute even for advertisements. Agents and retailers in turn pass on the information to clientele spread over a large area. It promotes goodwill. New business contacts are forged and the already existing ones get reinforced. Goodwill promotes the image of an organization and gives scope for

fair, ethical business values. Letters sent from an organization and received by it when classified and filed serve the purpose of reference. Precedents are available to guide future actions from files of outgoing and incoming letters. It has great archival value in helping to draw a graph of the growth or a slump in trade and business. Business letters have legal validity. In times of dispute and doubt they can provide substantial evidence to solve them. Many issues can be sorted out if mutual positions taken by transacting organizations are available through letters written by them.

Functions of a Business Letter

There are many functions of a business letter. We discuss here some functions depending on its paragraphs.

The main function of a business letter is to carry and deliver a message to an intended receiver. Such message is written in the body of a letter and such body is usually short but written in three (3) parts. Each paragraph reflects a particular task i.e.

- The first paragraph states the main idea,
- Second paragraph states supporting details; and
- Third paragraph highlights concluding message.

The functions of each part or paragraph are detailed as follows:

Functions of a business letter (First Paragraph)

The first paragraph presents the main idea and aims to:

- Get the favorable attention
- Indicate what the letter is about
- Set a friendly, courteous tone
- Refer to previous correspondence, if appropriate.

Get Favorable Attention

The beginning paragraph is like a newspaper heading. It must be attractive so that it can catch the reader's attention and encourage him or her to continue to read the rest of the letter. The first paragraph determines how the reader will react to the letter.

Three (3) typical reactions to letters are positive, negative, and indifferent. Naturally, you want to get a positive reaction.

The reader has a positive reaction to your message whenever he or she is interested and will probably take the action you desire.

- Yes, I am interested in your product.
- Yes, I will attend the seminar.
- Yes, I will provide the information you requested.
- Yes, I will consider your proposal.

The reaction is yes

The reader has a negative reaction when he or she responds in an unenthusiastic way and will probably not take the action you desire.

- No, I am not much interested in your product to buy it.
- No, I would buy later from you.
- No, I am not coming to any meeting that you chair.

The reaction is No

An indifferent response assumes really don't care what this says posture.

- I'll just ignore this letter.
- I don't have enough time to be bothered with this.
- I doubt there is anything new here.
- The reader does not act positively or negatively, neither acts nor reacts to the message.

The reader is indifferent

The objective of the first paragraph is to obtain favorable attention that will gain a positive response from the reader. Make the beginning paragraph work for you to accomplish this objective.

Indicate the Purpose of the Letter;

Let the reader know what the letter is about by getting to the point immediately. Don't ask the reader to search information throughout the letter. Give the message now to get the positive reaction.

Set the Tone of the Letter;

The first paragraph should set the courteous and friendly tone which will create a positive image towards outsiders.

The introduction of the business letter should be a complete sentence to provide useful information.

Do not use Use

Referring to your letter of 15th Jan, Can you help us to know further?

we want to know more about..... about.....

A better informative opening put the reader on the defensive and help to enjoy the positive response.

Refer to Previous Correspondence

It is helpful to make the reader aware by referring to previous correspondence, or conversation. You can write, "As we agreed in our telephone conversation yesterday" or "I am pleased to provide you the following information requested on January 11."

To write the first sentence in a letter i.e. to get the proper start is difficult. A useful technique can be to use such mental lead-in," I Want to tell you that.....," and finish the sentence by telling the reader what you want to say. Such mental lead-in will help you to get a good start.

Functions of a business letter (Middle Paragraphs)

Middle paragraph provides answers to the following questions to be made by a reader, such as:

- Why are you telling me this?
- How will it affect me?
- Why was this decision made?
- What do you want me to do?

Therefore such paragraph should maintain two (2) things clearly i.e

(a) Provide Background Information:

Inform the reader in such a way so that he gets clear about the message of the letter and therefore capable of making intelligent evaluation.

(b) Provide Supporting Information

Provide supporting information to answer the why, how, what, who, when or where questions clearly and completely to satisfy the reader.

The first Paragraph “I want to tell you that.”

Middle paragraphs

Supporting and background information

- Why?
- How?
- What?
- Who?
- When?
- Where?

Final Paragraph Closing

Functions of a business letter (Last Paragraph)

The final paragraph is as important as the opening one. Like the first paragraph, the last paragraph should say something. Every host is familiar with the guest who says good night and then sits down to tell one more story or one last joke. Many business writers use the same technique. Everything has been said but, instead of closing the letter, they repeat the message.

The functions of the last paragraph are to:

- request action
- conclude the message
- present a positive company image.

Request Action:

The final paragraph should make it as easy as possible for the reader to take or accept the point of view of the writer. The closing is specific; it gives the time, date, and action desired.

For example;

- Merely sign the enclosed card and put it in the mail so that you
- This tells the reader what action to take and how easy it is to take that action.
- Be sure the card is postmarked by November 21 so that you will be eligible rescind your free gift.
- This tells the reader that there is a time limit and presents the information in a positive way.

Conclude the Message:

The last paragraph is the summary of the letter. It emphasizes the action you want this reader to take; it states exactly what you want the reader to do. A direct question provides a good closing because it gives the reader a specific query to consider.

For example:

- May we have your answer by the end of the month?
- Will you confirm the date of the meeting?
- Shall we deduct these expenses from your account?
- Provide the reader with direct questions to which a direct response can be made

Present a Positive Company Image:

The last paragraph should be short and friendly, written in the same positive and tone that was used in the first paragraph. The closing paragraph provides for leaving the reader with a feeling of goodwill.

The least effective closings are incomplete ending. Letters should not end with “Hoping to hear from you”, “Thanking you in advance,” “Trusting we shall have your cooperation in the matter.” or “With best wishes, I remain.” These endings are weak, incomplete, outdated, and offer no incentive for action.

Planning a Business Letter

A business letter is not a place for chit-chat. Unlike business conversations where a certain amount of small talk is used to break the ice, a business letter should be clear and concise. By taking time to plan your letter, you will save time in the writing and proofreading stages. During the planning stage, ask yourself a few simple questions. Jot down your answers to create an outline before you start writing.

Who am I writing this letter to?

Identifying your audience always comes first. Are you writing to more than one person, to someone you don't know, or to someone you have known for a long time? This will help you determine how formal the letter needs to be. You may need to introduce yourself briefly in the letter if the recipient does not know you. You may also need to find out the updated address and title of the recipient. This is a good time to confirm the correct spelling of first and last names.

Why am I writing this letter?

The main reason for the letter should be understood from the subject line and first few sentences. You may cover more than one thing in one business letter, but there will almost always be a general reason for the letter. Identify your main goal and what you hope to accomplish. Review some example reasons why people write business letters on the introductory page of this lesson.

Are there specific details I need to include?

Gather any dates, addresses, names, prices, times or other information that you may need to include before you write your letter. Double check details rather than relying on your memory.

Do I require a response?

Many types of business letter require a response. Others are written in response to a letter that has been received. Before you start writing, determine whether or not you require an action or response from the recipient. Your request or requirement should

be very clear. In some cases you may even need to provide a deadline for a response. If you do require a response, how should the recipient contact you? Indicate this information clearly as well. You may want to provide more than one option, such as an email address and a phone number.

How can I organize my points logically?

Think about how you would organize your thoughts if you were speaking rather than writing to the recipient. First you would introduce yourself. Second you would state your concern or reason for writing. After the main content of your letter you would include information on how you can be contacted. The end of the letter is also a place to express gratitude, wish good-luck, or offer sympathy. Here is an example outline:

Business Letter Layout

When writing a business letter, the layout of your letter is important, so that it will be easy to read and looks professional. So is your use of an appropriate salutation and closing, your spelling and grammar, and the tone you employ.

Letter Font and Spacing

- **Properly space the layout** of the business letters you write, with space between the heading, the greeting, each paragraph, the closing, and your signature.
- **Single space your letter** and leave a space between each paragraph. When sending typed letters, leave two spaces before and after your written signature.
- **Left justify your letter**, so that your contact information, the date, the letter, and your signature are all aligned to the left.
- **Use a plain font** like Arial, Times New Roman, Courier New, Calibri, or Verdana. Make sure that the font size you use is large enough that your reader won't need to reach for their glasses – the standard font size for these fonts is 10 point or 12 point.

If you are submitting your business letter to a very conservative organization, it is best to use the traditional Times New Roman 12 point font. Do not, under any circumstances, use fancy fonts like Comic Sans or handwriting fonts like Lucida on business correspondence.

Business Letter Etiquette and Tone

- **Salutation:** It is still standard to use the recipient's title (Mr., Mrs., Ms., Dr., Professor, Judge) before their last names in the salutation of formal business correspondence (Example: "Dear Mr. Smith"). The word "Dear" should always precede the recipient's name; don't simply use their name by itself as you might do in casual correspondence. By the same token, avoid beginning business correspondence with openings like "Hello," "Hi," or "Good morning" – business letters should always begin with "Dear [recipient's title and name]" unless you use the salutation "To Whom It May Concern" (in instances when you do not know the name of the recipient).
- **Closing:** Your closing needs to err on the side of the conservative. Acceptable closings to use include: "Sincerely," "Sincerely yours," "Best regards," "Regards," "Thank you," "Thank you for your consideration," "Respectfully," and "Very Respectfully" (this, often abbreviated "V/R," is common in military business correspondence). Do not use casual closings like: "Later," "Cheers," "Cordially," "Thanks!," "TTYL," or "Warmly."
- **Word Choice and Grammar:** Although your word choice for business letters should not be too stilted, flowery, or ornate, you should also avoid using slang, abbreviations/acronyms, emojis, or text-speak. By no means should you use the sentence fragments that are commonly used when texting. Instead, use complete sentences, watching out for comma splices (where two complete sentences are joined by a comma). Proofread carefully for spelling errors and grammatical mistakes.
- **Paper:** If you are drafting a formal business letter to be mailed as opposed to an email, the paper you use should be a standard white bond paper of a decent weight – don't use the sort of colored or flamboyant stationery that might be used in marketing "junk mail." It's fine to include a simple business logo at the top of the paper.

Business Letter Layout Example

Your Contact Information

Your Name

Your Address

Your City, State Zip Code

Your Phone Number

Your Email Address

Date**Recipient's Contact Information**

Name

Title

Company

Address

City, State Zip Code

Salutation

Dear Mr./Ms. Last Name:

Body of Letter

The first paragraph of your business letter should provide an introduction to why you are writing.

Then, in the following paragraphs provide more information and details about your request.

The final paragraph should reiterate the reason you are writing and thank the reader for reviewing your request.

Closing:

Respectfully yours,

Signature:

Handwritten Signature (*for a hard copy letter*)

Typed Signature

Types of Business Letters

The term “business letters” refers to any written communication that begins with a salutation, ends with a signature and whose contents are professional in nature. Historically, business letters were sent via postal mail or courier, although the internet is rapidly changing the way businesses communicate. There are many standard types of business letters, and each of them has a specific focus.

- Sales Letters

Typical sales letters start off with a very strong statement to capture the interest of the reader. Since the purpose is to get the reader to do something, these letters include strong calls to action, detail the benefit to the reader of taking the action and include information to help the reader to act, such as including a telephone number or website link.

- Order Letters

Order letters are sent by consumers or businesses to a manufacturer, retailer or wholesaler to order goods or services. These letters must contain specific information such as model number, name of the product, the quantity desired and expected price. Payment is sometimes included with the letter.

- Complaint Letters

The words and tone you choose to use in a letter complaining to a business may be the deciding factor on whether your complaint is satisfied. Be direct but tactful and always use a professional tone if you want the company to listen to you.

- Adjustment Letters

An adjustment letter is normally sent in response to a claim or complaint. If the adjustment is in the customer’s favor, begin the letter with that news. If not, keep your tone factual and let the customer know that you understand the complaint.

- Inquiry Letters

Inquiry letters ask a question or elicit information from the recipient. When composing this type of letter, keep it clear and succinct and list exactly what information you need. Be sure to include your contact information so that it is easy for the reader to respond.

- **Follow-Up Letters**

Follow-up letters are usually sent after some type of initial communication. This could be a sales department thanking a customer for an order, a businessman reviewing the outcome of a meeting or a job seeker inquiring about the status of his application. In many cases, these letters are a combination thank-you note and sales letter.

- **Letters of Recommendation**

Prospective employers often ask job applicants for letters of recommendation before they hire them. This type of letter is usually from a previous employer or professor, and it describes the sender's relationship with and opinion of the job seeker.

- **Acknowledgment Letters**

Acknowledgment letters act as simple receipts. Businesses send them to let others know that they have received a prior communication, but action may or may not have taken place.

- **Cover Letters**

Cover letters usually accompany a package, report or other merchandise. They are used to describe what is enclosed, why it is being sent and what the recipient should do with it, if there is any action that needs to be taken. These types of letters are generally very short and succinct.

- **Letters of Resignation**

When an employee plans to leave his job, a letter of resignation is usually sent to his immediate manager giving him notice and letting him know when the last day of employment will be. In many cases, the employee also will detail his reason for leaving the company.

Report

Reports are documents designed to record and convey information to the reader. Reports are part of any business or organization; from credit reports to police reports, they serve to document specific information for specific audiences, goals, or functions. The type of report is often identified by its primary purpose or function, as in an accident report, a laboratory report, a sales report, or even a book report. Reports are often analytical, or involve the rational analysis of information.

Essentials of a Good Report!

1. The report should have a proper title to describe the subject matter reported therein. The report should be in a good form and should have subheadings and paragraph divisions. The name of recipient of the report should be written on the top of the report.
2. The report-should be factual. The whims and ideas of the person preparing the report should not be allowed to influence the report.
3. The report should relate to a certain period and the period of time should be indicated on the top of the report.
4. The report should be clear, brief and concise. Clarity should not be sacrificed at the cost of brevity.
5. The reporting must be prompt because information delayed is information denied. If a considerable time elapses between happening of events and reporting, opportunity for taking appropriate action may be lost or some wrong decisions may be taken by management in the absence of information.

The periodicity of a report should be kept in mind and reports should be submitted in time. The report should be in a good form and should have sub-headings and paragraph divisions.

6. A report should distinguish between controllable and non-controllable factors and should report them separately. It is because management can take suitable action regarding controllable factors.

7. Appropriate remarks should be given in the report. It saves valuable time of the management and ensures prompt attention. Adequate data should be given to suggest possible course of action.

8. A report should be periodically reviewed. The form and contents of a report should not be of permanent nature. They should go on changing with the change in circumstances; otherwise the recipient will take them as stale useless and routine type.

9. The report should be taken as correct within the permissible degree of inaccuracy. The margin of error allowed will depend upon the purpose for which the report is prepared.

10. The report should draw manager's attention immediately to the exceptional matters so that management by exception may be carried out effectively. Thus, reports should highlight significant deviations from standards.

11. Visual reporting through graphs, charts and diagrams should be preferred to descriptive reports because visual reporting attract the eye more quickly and leaves a lasting impression on the mind.

12. Where comparison is reflected in a report it should be ensured that the same is between comparable (i.e., like) matters so that meaningful comparison may be made and idea about efficiency or inefficiency may be formed.

13. In all possible cases a detailed analysis should be given for all the resultant variances between actual for the period compared to standards/budgets, be it sales, purchases, production, profit or loss, capital expenditure, working capital position, etc., so that exact causes of low performance may be known and timely corrective action may be taken.

14. The format of a report should not be changed from period to period, if the format is to be changed for making any improvement, justification for change in the format or contents should be given.

Purposes or Objective of Business Reports

Reports are the primary means of communication in organization. In large-scale organizations, there is no alternative to use reports. Reports also play an important role in small-scale organizations. Some points highlighting the **purposes or objectives or important of business report** are presented below-

- **Transmitting Information:**

Business report is very important for transmitting information from one person to another or from one level to another. Although a manager can personally collect required information in a small scale enterprise, it is not possible in the context of a large scale organization. In the latter case, the managers rely on reports for obtaining necessary information.

- **Making decisions:**

A report is the basic management tool for making decisions. The job of a manager is nothing but making decisions. Reports supply necessary information to managers to solve problems.

- **Communication with external stakeholders:**

In addition to internal use, reports also communicate information to the external stakeholders like shareholders, creditors, customers, suppliers, government officials and various regulatory agencies. In the absence of formal business report such stakeholders would remain at dark about the organizations.

- **Development of information base:**

Reports also contribute to the development of information based in organization. It develops an information base in two ways. Firstly, day to day information is recorded permanently for writing reports. Secondly, the written reports are preserved for future reference. In these ways, reports help in developing an h3 and sound information base.

- **Developing labor-management relationship:**

Reports also help to improve labor-management relationship particularly, in large organizations. In a large organization, there is little opportunity of direct communication between top-level management and employees. In this case, report is used as mechanism of keeping both sides informed about each other and improving their relationships.

- **Controlling:**

Controlling is the final function of management. It ensures whether the actual performance meets the standard. In order to perform the managerial function of controlling, report serves as a yardstick. It supplies necessary information to impose controlling mechanism.

- **Recommending actions:**

Reports not only supply information but also recommend natural actions or solutions to the problem. When someone is given the charge of investigating a complex problem and suggesting an appropriate remedy, the investigator usually submits a report to the concerned manager.

Above discussion makes it clear that reports are the commonly used vehicles that help managers in planning, organizing, staffing and controlling. In a nutshell, report is indispensable for carrying out the management functions. Report is the nerve of an organization that circulates information.

Types of Business Reports

The information may be facts figures or a detailed analysis of any situation. Businesses make important decisions and plan for the future of the company based on these reports and hence the importance of such reports is self-established. Major decisions like investments and expansions are based entirely on Business reports.

Thus, business reports form a very important part of every business. There different types of business reports based on their need and the situation.

Types of Business Reports used by Organizations

1) Formal Business Reports

These reports are prepared in a given format and they are presented to the authorities in an already established manner. They are submitted to committees and bodies or heads of various departments or organizations. Since the report talks only about business in a formal way they are termed as, formal business reports.

Formal reports of other classified into the statutory report and non-statutory report.

2) Informal Business Reports

These reports are prepared in a convenient format which is convenient to the reporter and presented to the required person immediately after demand. These reports can also be presented in the form of a memorandum or a Business Letter. Since there is no fixed format for these reports it is termed as informal reports.

3) Informative Business Report

These are types of Business reports which are prepared with the intention of providing information in a descriptive way which address is a particular issue or situation or a problem. They provide information in an exhaustive and detailed manner which is

used for the by the authorities to gain an insight on the matter that is why they are termed as informative reports.

4) Interpretative Business Report :

Unlike informative report which contains only information, the interpretative report contains facts opinions views or numbers which help to interpret a certain information situation or a problem. The interpretative report may also contain reasons for a certain issue as to why a certain event or an issue occurred and what would be the course of action along with a recommendation for the same.

5) Verbatum Business Reports

The report which is prepared by secretaries or any other individual which record word to word discussions that are made in the meeting are called Verbatim reports. For example, in case of auditor appointment resolution has passed in the meeting and that reservation is recorded as word to word as Verbatum report. Also, in the case of voting where joint votes of different members are taken into consideration, the verbatum reports include names and manners of voting along with the results. These types of business report should not be confused with minutes of the meeting which is a record of proceedings and decisions a summary of the meeting.

6) Summarized Business Reports

The report that is made with the assistance of important details that have been discussed in the meeting is called a summarized report. These types of business reports are made with the intention of sending it for the press release or for the shareholders of the company or a member of the certain institution.

7) Problem Solving Business Report

As the name suggests, problem-solving business report help to solve a problem by suggesting or recommending a plan of action regarding a certain situation. The report also contains causes of such problems and the conclusion is done in various ways that can be adopted to solve the problem. The report also contains ways in which that problem can be avoided in the future by implementing certain steps.

8) Fact Finding Business Report

There are numerous situations in an organization where a finding of a fact is required. For example, the breakdown of machinery in factory premises or rivalry between associate and the manager. The situations require in-depth reasoning for the situation that has arisen. In those cases, the fact-finding report comes in handy which presents facts in the report from a third person view. These reports are presented to the top management based on which they can take action about the situation at hand.

9) Performance report :

The management likes to know the performances of each department on a regular basis. Not only that but also about the newly opened branch, newly appointed employee or even the performance of existing employees who are due for promotion are analyzed by the management for which the performance report is generated. These reports are important for the management to arrive at a decision and hence these reports are prepared by the seniors of the respective people

10) Technical Business Reports

Technology is advancing faster than the speed of light and that is the reason why companies upgrade themselves with new technology from time to time. Whenever such a monumental change and Technology is taking place in an organization a Technical Business Report is prepared to assess the level of Technology. These reports include a detailed way to undergo the change including time and money that will cost, which helps the top management to take a decision.

11) Standing Committee Report

A committee which is appointed for a specific reason is called standing. The reason may be financial assessment, employee Assessment, or departmental assessment, the standing committee is expected to submit a detailed analysis of these things. The report submitted by the committee is known as a standing committee report. In many organizations please reports are submitted at frequent intervals.

12) Ad-hoc Committee Report

Adhoc reports are also termed as special committee reports. As the name suggests special committee is appointed to deal with the investigation and that committee is dissolved as soon as the report is presented. Special communities are found in special cases like fire in factory premises are employee accidents during work.

13) Minority Report

A team of the special committee is appointed to submit a report which will be based on an investigation of a special subject. 3 members may be selected to form the committee one of each is the chairman of the said committee. If members have a difference of opinion on the subject the other members may submit the report separately. This separate report submitted by dissentient members is called minority report.

14) Majority Report

The members of a committee which including the chairman, usually have unanimous decision amongst them. In such cases, only one report is prepared and presented to the official committee. If that is not the case then the majority of the member from their own report and submitted to the examining authority. Such a report is termed as majority report.

15) Annual Report

A yearly report, which consists of the yearly processes of the business including the sales profits and the turnovers is called the annual report. Such a report generated only once a year and is submitted to the corporate heads for studying the business year in detail. Majority of crucial decisions like investments, product portfolio changes, marketing strategies, marketing campaigns etc. are planned on the basis of the Annual report. Pre-decided plans may be modified or changed based on Annual reports.

Report Writing

- **Title Section** – This includes the name of the author(s) and the date of report preparation.
- **Summary** – There needs to be a summary of the major points, conclusions, and recommendations. It needs to be short as it is a general overview of the report. Some people will read the summary and only skim the report, so make sure you include all the relevant information. It would be best to write this last so you will include everything, even the points that might be added at the last minute.
- **Introduction** – The first page of the report needs to have an introduction. You will explain the problem and show the reader why the report is being made. You need to give a definition of terms if you did not include these in the title section, and explain how the details of the report are arranged.
- **Body** – This is the main section of the report. There needs to be several sections, with each having a subtitle. Information is usually arranged in order of importance with the most important information coming first.
- **Conclusion** – This is where everything comes together. Keep this section free of jargon as most people will read the Summary and Conclusion.
- **Recommendations** – This is what needs to be done. In plain English, explain your recommendations, putting them in order of priority.
- **Appendices** – This includes information that the experts in the field will read. It has all the technical details that support your conclusions.

Remember that the information needs to be organized logically with the most important information coming first.