

Good and poor examples of executive summaries

This is a GOOD example from an Accounting & Finance assignment.

[Footnote](#)

<p>Executive Summary</p> <p>This report provides an analysis and evaluation of the current and prospective profitability, liquidity and financial stability of Outdoor Equipment Ltd. Methods of analysis include trend, horizontal and vertical analyses as well as ratios such as Debt, Current and Quick ratios. Other calculations include rates of return on Shareholders Equity and Total Assets and earnings per share to name a few. All calculations can be found in the appendices. Results of data analysed show that all ratios are below industry averages. In particular, comparative performance is poor in the areas of profit margins, liquidity, credit control, and inventory management.</p> <p>The report finds the prospects of the company in its current position are not positive. The major areas of weakness require further investigation and remedial action by management.</p> <p>Recommendations discussed include:</p> <ul style="list-style-type: none"> ↑ improving the average collection period for accounts receivable. ↑ improving/increasing inventory turnover. ↑ reducing prepayments and perhaps increasing inventory levels <p>The report also investigates the fact that the analysis conducted has limitations. Some of the limitations include: forecasting figures are not provided nature and type of company is not known nor the current economic conditions data limitations as not enough information is provided or enough detail i.e. monthly details not</p>	<p>subject matter</p> <p>methods of analysis</p> <p>Findings</p> <p>Conclusions</p> <p>Recommendations (note that conclusions and recommendations can be bulleted)</p> <p>Limitations of the report.</p>
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known results are based on past performances not present

Excerpt from Woodward-Kron, R. (1997) Writing in Commerce: a guide to assist Commerce students with assignment writing, (Revised edition), Centre for the Advancement of Teaching and Learning, The University of Newcastle.

This is a GOOD example of an executive summary from a marketing report.

<p>This report was commissioned to examine why the sales volume of Choice Chocolate has dropped over the past two years since its peak in 1998 and to recommend ways of increasing the volume.</p> <p>The research draws attention to the fact that in 1998, the market share of Choice Chocolate was 37%. The shares of their key competitors such as Venus and Bradbury were 22% and 18% respectively. The size of the chocolate market then was \$36 million. Over the next two years, although Choice Chocolate retained its market share the volume of sales in the whole market decreased to \$29 million. Further investigations reveal that this market shrinkage coincided with an increase in health awareness amongst consumers who regard the milk and sugar ingredients in chocolate as negative; moreover, since the second half of 1999, an increasing number of rival 'health candies' had appeared on the market. These claimed to offer the consumers a healthy alternative. These factors appear to be the major causes of the decreased sales volume of Choice Chocolate.</p> <p>Slim Choice is the latest chocolate range put forward by the R & D Department of Choice Chocolate. The report evaluates this range and concludes that it would be an ideal candidate to meet the challenge presented by the market and could satisfy the new consumer demand since it uses significantly reduced milk and sugar ingredients and is endorsed by renowned health experts. According to 97% of the 2000 subjects tested recently, it also retains the same flavour as the original range.</p> <p>It is recommended:</p> <ul style="list-style-type: none">that Choice Chocolate take immediate measures to launch and promote Slim Choice alongside its	<p>Terms of reference Statement of problem/ topic</p> <p>Formal language appropriate to report writing</p> <p>Key findings summarised</p> <p>Problem solution summarised</p> <p>Recommendations summarised</p>
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<p>existing product range;</p> <ul style="list-style-type: none"> ‡ that Slim Choice adopt a fresh and healthy image; ‡ that part of the launch campaign contains product endorsement statements by renowned health experts; ‡ that Slim Choice be available in health food shops as well as in traditional chocolate retail outlets 	
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This is a POOR example of an executive summary from a marketing assignment

<p>Executive Summary</p>	<p>Background to problem</p>
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<p>Every time a business or consumer purchases products or services they display forms of buyer behaviour that are influenced by many factors. The following report looks at the fast food industry and will analyse four McDonalds' key products and services. It highlights what type of consumer buying or business buying behaviours are displayed in the purchase of a product or service and explains why each behaviour may occur. This enables a conclusion to be drawn from applying theory to reality. Although a full comprehension of buying behaviour is impossible, since everyone is an individual, it is useful to reflect on common behaviours and attempt to divide behaviours in types and stages. Even McDonalds, a leader in marketing cannot always predict consumer behaviour.</p>	<p>Report's aims Outlines what information the report deals with but FAILS to provide a summary of the results gained, conclusions drawn and recommendations made. These are the functions of an executive summary and are absent in this example. The information in this executive summary is vague rather than summarising what the report found.</p>
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