



Australian
National
University

Executive summaries and introductions for business reports

ANU Academic Skills

Executive Summary vs. Introduction

Executive summary

- Condenses key elements of the report
- Can be read on its own to give a concise overview
- Focus on results and recommendations

Introduction

- Sets up the problem
- Explains why it is of interest
- Indicates how it is addressed in the report

Executive summaries

- Provide a succinct overview of the entire report
- Typically include:
 - Brief outline of the context and aim
 - Outline of main findings
 - The key message
 - Recommendations

Executive summary example

This report was prepared to provide ABC Recruitment with information regarding ways to improve profitability and improve its overall financial position.

The profitability, liquidity and capital structure of ABC Recruitment for the month of August 2018 were analysed. Results show that the company has a low net profit ratio. Gross profit ratio suggests an initial high profit, however when compared to the net profit the business' expenses have eroded much of the income generated. Analysis of liquidity shows that the company can comfortably meet its liabilities. Compared to the ratios of an established firm 45.13% and industry average of 55%, the business is currently quite comfortable with the capital structure.

Profitability could be improved by introducing an incentive-based wage scheme, and reducing other expenses. It is also suggested that ABC Recruitment focus on advertising to establish a 'brand', and look to managing its debtors to improve its overall financial position.

Executive summary: context and aim

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Executive summary: results

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Executive summary: key message, recommendations

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Introductions contain

- Background or context
 - e.g. details of problem addressed
- Aim, scope and limitations
- State your key message
 - e.g. suggested solution/response
- Outline the report structure
 - e.g. what you did

Introduction example

This report is prepared for ABC Recruitment at the request of the owner/manager Mr. David Foo, for the month of August 2015. ABC Recruitment is newly established, and the owner is seeking advice on how to improve the business at this early stage. An examination of the profitability, liquidity and capital structure of ABC Recruitment for the month of August 2005 shows that the company has a low net profit ratio, which could be improved by introducing an incentive-based wage scheme, and reducing other expenses. It is also suggested that ABC Recruitment focus on advertising to establish a 'brand', and look to managing its debtors to improve its overall financial position.

Introduction: background / context

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Introduction: aim / purpose

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Introduction: key message

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Introduction: outline the report structure

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Writing process

