MODULE 03: FINANCIAL ANALYSIS

Lecture Title 08: Revision Session No. 1

Lecturer: Antoine P. Portelli Date: 5 February 2025



Undergraduate Diploma in Business Administration

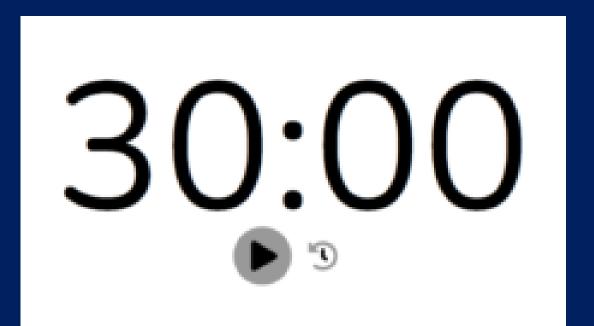
Module Outline



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Self-Assessment





Group Presentations

Each Group will be assigned, by lot, a different Annual Report. The chosen report must be used for the group presentation on Wednesday, 12 February 2025's session.

- Analyse and comment on the financial performance of the company using ratio analysis.
- Use between **5** and **7** ratios.
- Give the workings at arriving at each of the chosen ratios, indicating from where the financial information was obtained.
- Compare the ratios of the company for this financial year and last year's ratios.
- Research information about the company that you consider relevant to potential new investors.

Groups

1	2	3	4	5	6	7
Rajneet	Ahsan Ul Haq Rana	Hajra Haneef	Abisek Shiwakoti	Bijay Uchai	Aashika Khatiwoda	Bebina Dahal
Rohan Singh Jasrotia	Gagandeep Singh	Mahendra Dawadi	Dipesh Kunwar	Nischal Rimal	Ajaya Ghimire	Juliet Nkiru Okeke
Saloni Gupta	Moiz Jalil	Manpreet Kaur	Prince Saud	Nisha Shrestha	Akshya Singh	Kanishak
Vishav Partap Singh	Shubam Chib	Muhammad Yousaf	Simran	Saroj Khadka	Mayank Dhiman	Malik Habib Sultan
	Tahaabdul Malik Mohammed	Rana Shehroz Sabir			Nirmala Gajurel	Rahul Sharma
		Shrawan Das			Sajan Rijal	Sagar Verma
		Usman Ali				Shubham Kumar



Presentations

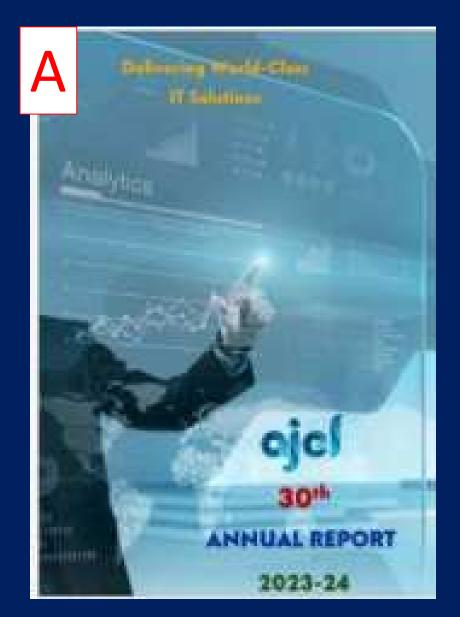
The 7 Annual Reports are:

COMPANY REF	COMPANY NAME		
Α	AJEL LIMITED		
В	KN AGRI RESOURCES LTD		
С	MAJESTIC AUTO LTD		
D	MEWAR HITECH ENGINEERING LTD		
E	OSWAL OVERSEAS LTD		
F	SIEMENS LTD		
G	BRIGHTCOM GROUP LTD		



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Presentation

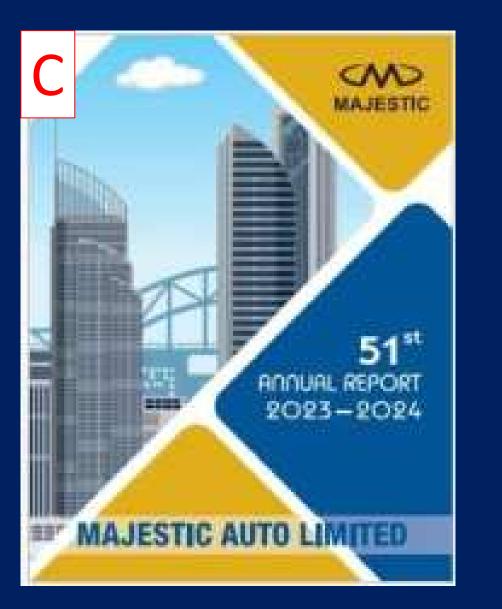


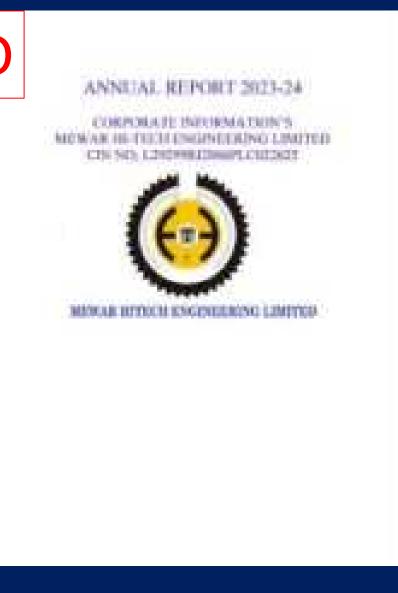


KNAgri Resources Limited Annual Report 2023-2024

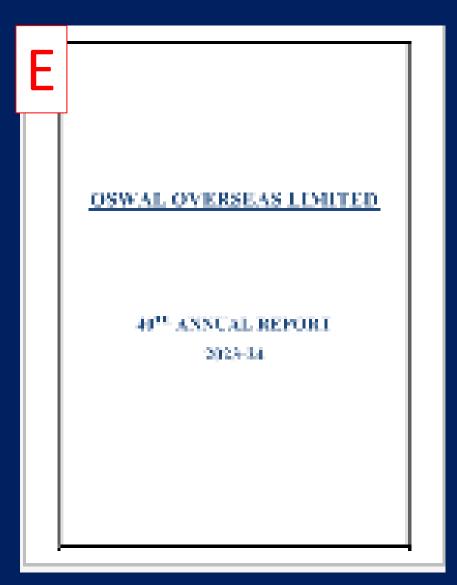


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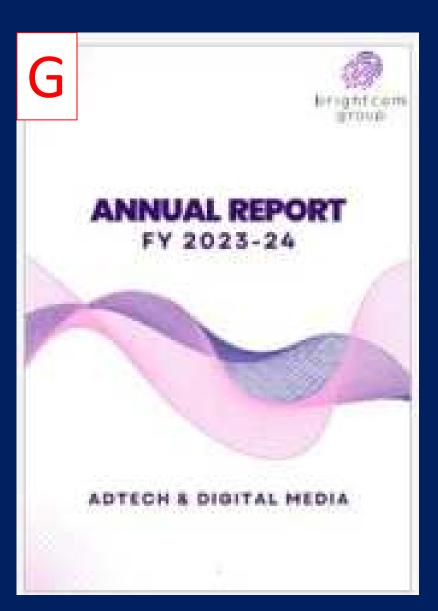


Presentation





Presentation



Group Presentations

COMPANY REF	COMPANY NAME	GROUP NO.
Α	AJEL LIMITED	7
В	KN AGRI RESOURCES LTD	1
С	MAJESTIC AUTO LTD	4
D	MEWAR HITECH ENGINEERING LTD	2
Е	OSWAL OVERSEAS LTD	5
F	SIEMENS LTD	6
G	BRIGHTCOM GROUP LTD	3



- 20 minute presentation
 - using power point
 - built together (mostly during supervised sessions)
 - delivered during last session Wednesday 12 February
 - by all group members
 - questions asked by colleagues and tutor



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- Effective presentations
 - choosing the right font and font size
 - understanding the importance of simplicity
 - when to use transitions and animations
 - how to use the colour wheel
 - list and understand the different types of visual aids

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- Tips
 - Adding facts and figures to a presentation increases audience retention by 20%
 - Presentations with visual aids are 43% more persuasive than the same presentations without visuals.
 - **91%** of presenters feel more confident presenting with a well-designed slide deck

- Before Starting
 - Know your stuff
 - Know your audience
 - Write it out
 - Rehearse

In-Class Group Presentation

• Fonts

• This is a Sans Seriffont

• This is a Serif font



In-Class Group Presentation

• Fonts

This is a comic font

• This is script font



- Keep Text to a Minimum
 - Powerpoint is there as your presentation aid not the main source of information.



- Keep Text to a Minimum
 - Powerpoint is there as your presentation aid **not the main source of information**.
 - If you really need to text heavy a slide, gradually reveal it when needed.



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 - Include only the main speaking points in the form of short concise bullets.



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 - Chunks of text will **tempt you to read** from the slides rather than communicate with audience.



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 - Include only the main speaking points in the form of short concise bullets.
 - Chunks of text will **tempt you to read** from the slides rather than communicate with audience.
 - Otherwise, the audience may be reading rather than listening to yo

In-Class Group Presentation

- Keep it Simple
 - Do not fill up empty spaces with unnecessary elements
 - This will NOT help audience in understanding what you are saying
 - The less clutter in a slide, the more impact your visual message will have
 - Design elements should be kept at minimum to prevent distraction, such as a simple background



Business Administration

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- Limit Transition and Animations
 - Using lots of animations is distracting and amateurish
 - It can also be problematic and frustrating to view presentation on different devices
 - Use them only for a purpose, such as to reveal the stages of a process.
 - Use only subtle animations, such as "Fade", "Appear" etc.
 - Do not use more than 3 different types of animations in one slide

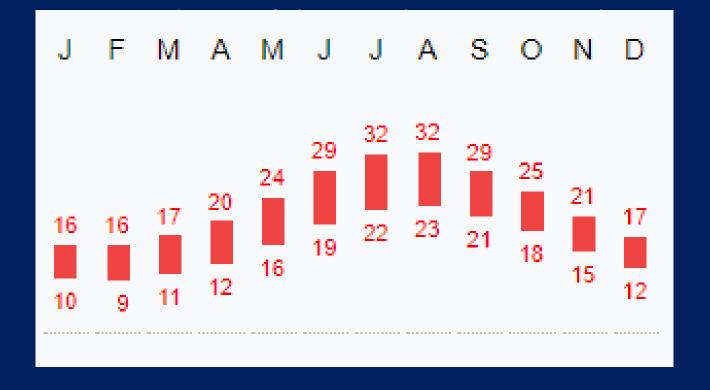
- Visual Aids
 - Pictures
 - Graphs
 - Object
 - Map
 - Video Clip





In-Class Group Presentation

• Visual Aids





In-Class Group Presentation

Colours

- Use colours it increases people's motivation to read
- Colours can also evoke emotions and can **improve understanding** eg : highlighting certain
- Use the colour wheel to help you: <u>https://www.canca.com/colors/color</u> wheel
- Colour opposite each other are complimentary and create contrast
- Using complimentary colours makes your text more readable
- Avoid using too many colours in your presentation



In-Class Group Presentation

- Colours
 - When using the wrong colour the text may become illegible

• When using the **right colour you create contrast**

• <u>https://www.canva.com/colors/color-wheel</u>



- Use the spell checker but do not rely on it ONLY
 - Spelling mistakes show that you are not giving attention to detail



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What am I expecting

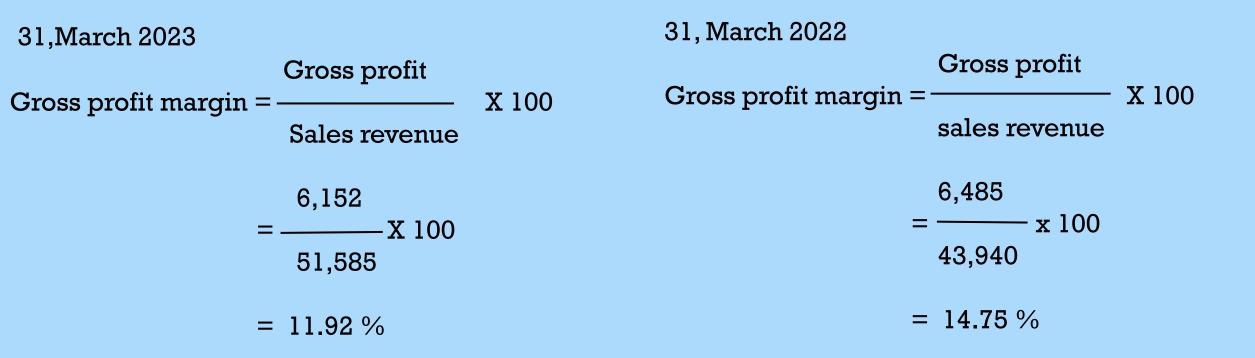
- Show the annual reports chosen
- Snapshot of the annual reports
- Show question
- Have sample slides on intro, history of company, ratios
- Name of Group members
- How is it performing industry, multi-year ?
- 7 ratios, as chosen
- Formula, from where you obtained the figures
- Results for current and past year
- Commentary on results



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Sample Slides from past presentations

GROSS PROFIT MARGIN (GP) 31, MARCH 2022 AND 2023



The following statement shows that Gross profit margin is decrease around 3% on 31, march 2023 from the year of 31, March 2022 which is obtain from the page 179 of consolidate profit and loss annual report. The numerical indicates that the company is not able to turns its sales into a profit as much as on the annual year of 31, March 2022.

CURRENT RATIO

31, March, 2023

3.33

- Current Assets = ₹23,537.38 lakhs
- Current Liabilities = ₹7,074.60 lakhs
- Calculation: 23537.38 / 7074.60 = 3.33

CURRENT RATIO

CURRENT ASSETS

CURRENT LIABILITIES

31, March, 2022

3.28

- Current Assets: ₹20,820.27 lakhs
- Current Liabilities: ₹6,344.56 lakhs
- Calculation 20,820.27 / 6 344.56 = 3.28

pages 105, 106

GEARING RATIOS

- <u>NON CURRENT LIABILITY</u> * 100 SHARE CAPITAL+RESERVES+ NON CURRENT LIABILITY
- YEAR 2020

 $\frac{5061.40}{596.52+268.66+5061.40} * 100$ $\frac{5061.40}{5926.58} * 100 = 85.40\%$

EPS

March 31,2022

- EPS = Net income / no. of share outstanding
 - = (2099.69)/ 492,748,742
 - = 2099690000/ 492748742
 - = 4.26 : 1

March 31,2021

- EPS = Net income / no. of share outstanding
 - =(2743.53) / 492,748,742
 - = 2743530000 / 492,748,742
 - = 5.56 : 1

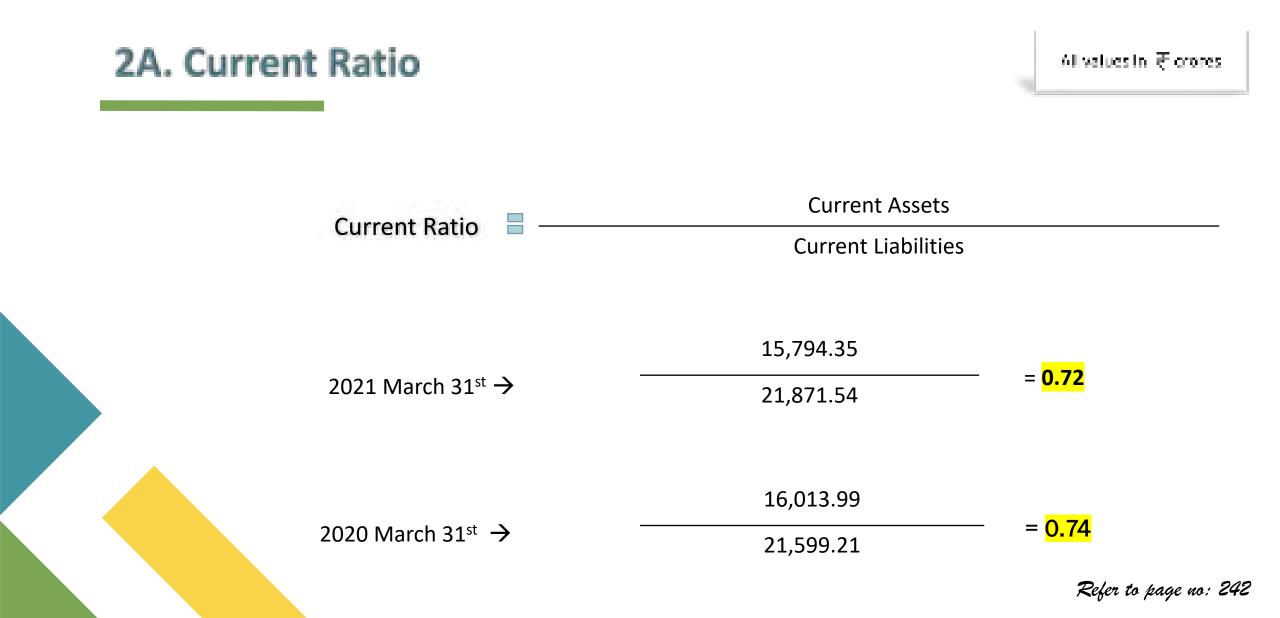
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PROFITABILITY RATIO

Gross profit Margin= (Revenue from operations – Consumptions of provisions)/ **Revenue from operations**

(3,370.68-270.19) / 3,370.68 = 91.99%

Reference: Pg No. 149 (Profit and Loss Statement)

Net Profit Margin = Profit after tax/Revenue from operations

=646.17 / 3,370.68 = 19.18%

Reference: Pg No. 149 (Profit and Loss Statement)

Quick Ratio= For the current year:

The following details are current and total Company has

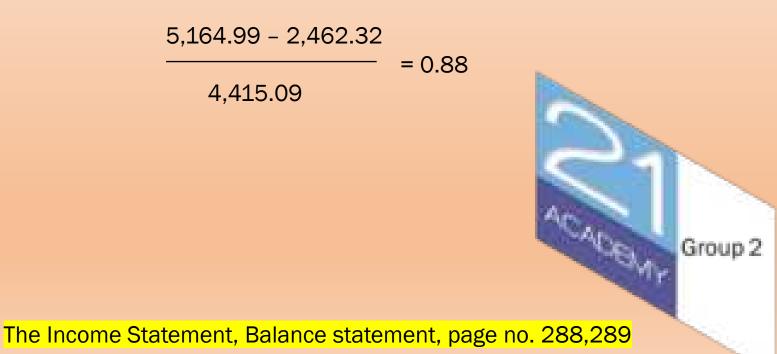
Assets-Inventories

Liabilities

Inventories = 2,229.64

Quick Ratio= 5,313.72 - 2,229.64 ______ = 0.95 5,447.30 Quick Ratio= For the previous year:

Inventories = 2,462.32



Sum up and comparison

1. The reduction in the current ratio from 1.16 to 0.97 would create problems with the the company's capacity to meet its short-term obligations.

The surge in the acid ratio from 0.88 to 0.95 is a good sign, illustrating an improved ability to meet shortterm obligations without counting on inventory.

2. ROE, the ROA went down from 2022 to 2023. it indicates that the company is lean in generating profits from its assets.

3. If we look at the EPS of both years there is a decline that might be considered unfavorable, If the company's earnings per share went down. these factors could be behind such as increased expenses, lower revenue, or changes in the number of outstanding shares.

if the market value of the stock remains at 1 in both 2022 and 2023, it shows that investors have not reacted negatively to the decrease in EPS.

4. the inventory ratio went up 2.98 to 3.33 telling that the company much time has been taken to sell its inventory in 2023 compared to 2022. This may be an indicator of slower inventory turnover, which could be because of different reasons such as overstocking, changes in demand, or inefficiencies in inventory management.





- Assignment Deadline: 20 February 2025
- Approx. 20 hours researching and writing
- Word count: **1,200 words**
- You are expected to use the Harvard referencing style
- Presentation is VERY important
- Choose any ONE of the questions



Question 1:

Ratio analysis is an important tool to measure and interpret the success of any business. It allows top management to understand the health of the business, and map strategies for the future.

Outline the financial ratios listed hereunder, providing details on how to calculate the ratios. List also, for each ratio, their meaning and use; and their importance and limitations:

- Acid-Test Ratio
- Asset Turnover Ratio
- Average Inventories Turnover Period
- Average Receivables Settlement Period
- Current Ratio
- Earnings per Share
- Gearing Ratio
- Gross Profit Margin
- Return on Capital Employed
- Return on Equity



Question 2:

The financial requirements of a business entity differ from one another. In the context of today's realities, provide a critical overview of the requirements based on terms and periods of financial requirement of the business. Provide detailed examples of the various forms of business finance available to a business.

Question 3:

Identify the main internal and external users of accounting information of a business, with special emphasis on the type of information each group requires. Give detailed examples of why the users would require such information, and what limitations, if any, exist in providing such data.

Assignment

- Student's understanding of the subject
- Presentation
- Uniqueness (no plagiarism)
- Appropriate citations



Business Administration Student's understanding of the subject

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Assignment Submission Form

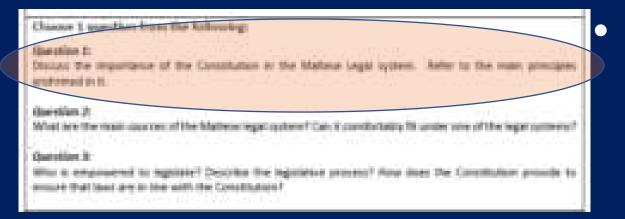
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- the due date
- the word limit

Note

You should plan to spend approximately 20 Juncts researching the assignment question, preparing for and an iting the assignment for assessment. The normal word count for the assignment is 1,700 words. You are expected to select the most appropriate column method which you feel most semplartable using chitps://www.cliethisformie.com/>

Student's understanding of the subject



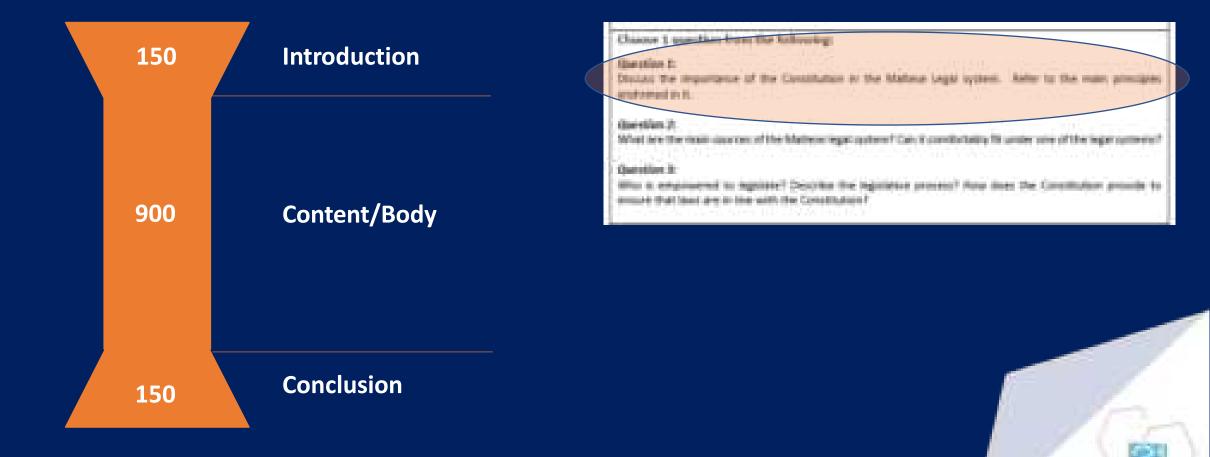
Assignment Submission Form

- Choose which question to answer
- Read it well and understand it
- Identify keywords



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Assignment Plan

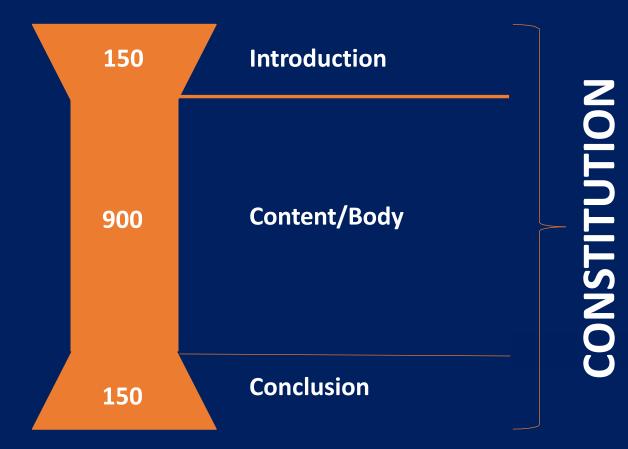


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Assignment Plan



Assignment Plan





Importance Principles

Future looking summary



Sources

- Lecture Notes/Slides
- Books suggested reading lists
- Online



Online

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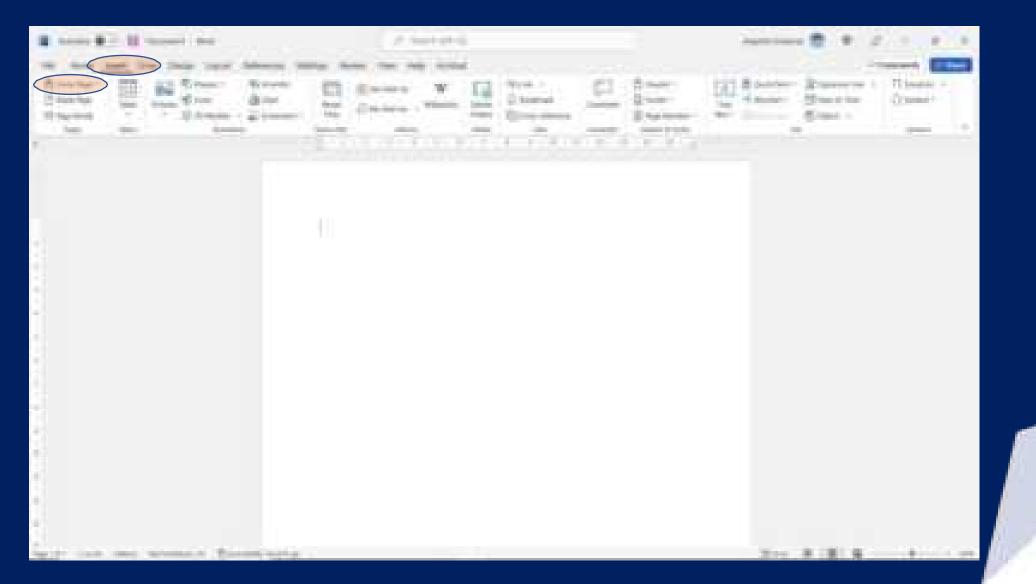
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Reference & Bibliography

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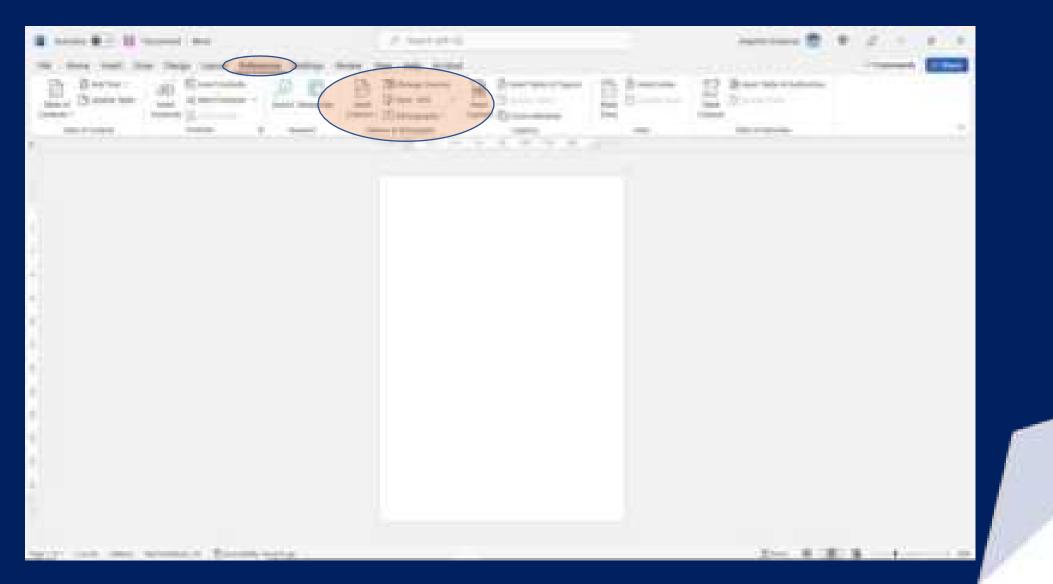
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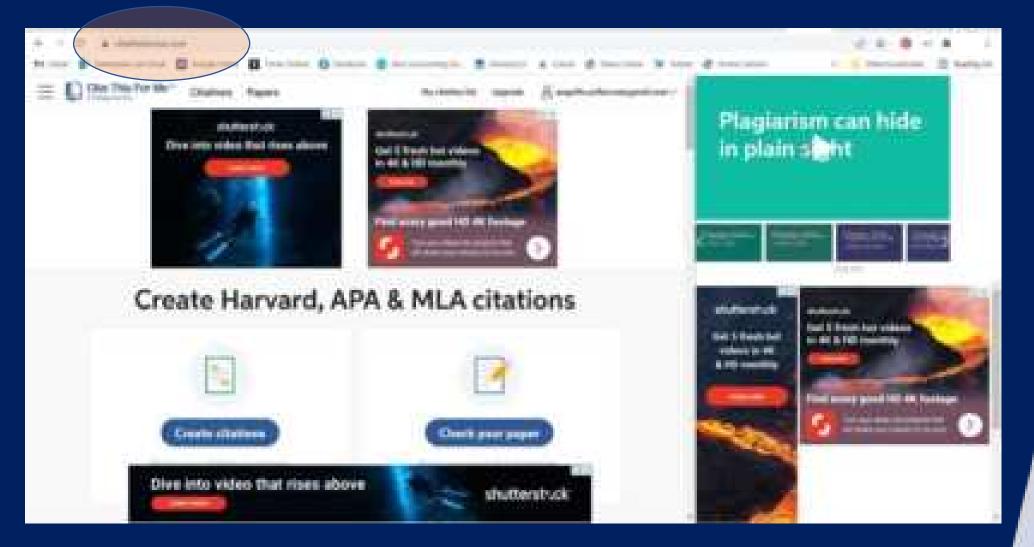
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Cover Page

Appearance	Creative and attractive cover, clear organization, readable and neat, title page, table of contents.
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Font

Times New Roman

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Table of Contents

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	Creative and attractive cover, clear
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Report

Headings and subheadings: Reports are typically broken up into sections, divided by headings and subheadings, to facilitate browsing and scanning.

Use numbering

Heading

 1.1 Sub Heading

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Recap of Lectures 01 - 07

Accounting Environment & Users

Accounting Environment

- Accounting has been defined as the language of business
- Accounting enables organizations to determine how much profits or losses have been made in a particular period (financial year)
- Accounting provides statistical benchmarks against which an organization's overall performance is measured
- Accounting provides a universal explanation of the financial strength of an organization





Business Set-Ups

Business Organisations

- Self-Employed Sole Trader
- Self-Employed With employees
- Partnership
- Limited Liability Company
- Public Company
- Government & Parastatal
- Group Structure
- VOs and Associations
- Trusts





Users of Accounting Information

- Owners / Shareholders / Partners
 - (Current Profitability, Capital Growth, Dividend Returns)
- Investors
 - (Future Profitability, Risks of Investment)
- Government
 - (Profitability, Taxation payments)





Users of Accounting Information

- Creditors/Suppliers
 - (Liquidity, Ability to repay debts, Time taken to pay debts)
- Employees
 - (Profitability, Organisation Growth, Organisational Stability, Security of Employment)
- Management
 - (Profitability, Return on Capital, Capital Growth, Owners' Satisfaction)
- General Public
 - (Profitability, Organisational Stability and Growth, Market Share)





Accounting Principles

signature .

Accounting Principles

- All users will see the same financial statements
- Principles to provide consistent usable financial statements
 Relevance
 Reliability
 Comparability
 Understandability



Accounting Concepts

Accounting Concepts

- Concepts represent the rules that are applied in recording transactions and preparing the Financial Statements
 - Business Entity Concept
 - Money Measurement Concept
 - Historic Cost Concept
 - Realisation Concept
 - Dual Aspect Concept
 - Consistency Concept

- Materiality Concept
- Accruals Concept
- Prudence Concept
- Going Concern
 Concept
- Substance over Form

Double Entry



Double Entry

[da-bal en-tri]

A fundamental concept underlying present-day bookkeeping and accounting which states that every financial transaction has equal and opposite effects in at least two different accounts.

C Investopedia



Examples of Double Entry Transactions

Purchase of machine by cash

- Debit Machine Account
- Credit Cash Account

Payment of utility bills

- Debit Utility Expense
- Credit Cash Account

Increase in Expense

Increase in Asset

Decrease in Asset

Decrease in Asset

The Accounting Equation



The Accounting Equation is the following:

• ASSETS = CAPITAL + LIABILITIES

&

- Net Current Assets = Current Assets Current Liabilities
- Net Current assets or Working Capital is the amount that indicates how much capital is being generated or used up by day-to-day activities. If net current assets are negative, the company may have difficulty financing its day-to-day operations.

Trial Balance

Trial balance for George's Catering on the 31 st of May 2010					
	FOLIO	DEBIT	CREDIT		
		\$	\$		
Baking equipment	100	12,000			
Debtors	101	0			
Bank	102	14,800			
Capital	300		15,000		
Drawings	301	500			
Loan	200		1,000		
Creditors	201		0		
Services rendered	400		15,500		
Salaries	500	4,000			
Telephone expense	501	200			
		31,500	31,500		



Statutory financial statements

- Income Statement
- Statement of Financial Position
- Cashflow Statement
- Audited Financial Statements
- Tax Returns
- VAT Returns





Profitability



Financial Items:

Sales, Purchases, Expenses Paid, Incomes Received.

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Non-Financial Items:

Depreciation, Revaluations, Accruals, Prepayments, Provisions.



Both have a direct affect on the business profitability. Why?

Cash Flow Statement Format

Cash flows from OPERATING activities
PLUS or MINUS

Cash flows from **INVESTING** activities

PLUS or MINUS

Cash flows from **FINANCING** activities

EQUALS

NET increase (or decrease) in **cash equivalents** over the period



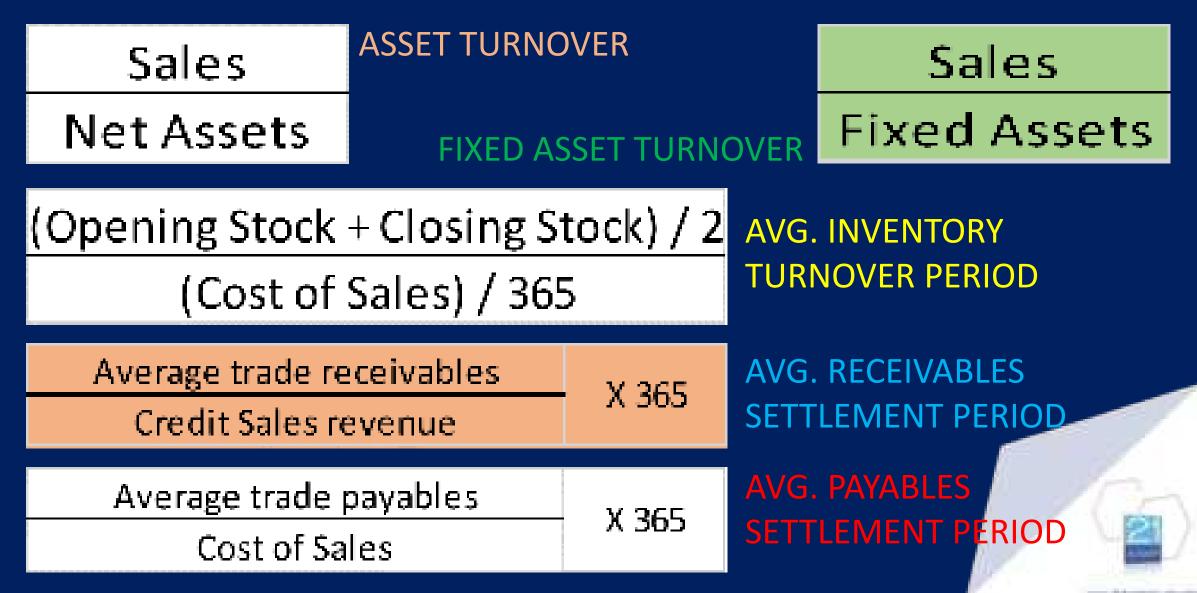
Ratio Analysis

Profitability Ratios

RETURN ON CAPITAL EMPLOYED		RETURN ON EQUITY		
Net Profit for the year	¥ 400	Net Profit for the year	- X 100	
Equity + Liabilities	- X 100	Capital		



Efficiency Ratios



Liquidity Ratios

CURRENT RATIO

CURRENT ASSETS

CURRENT LIABILITIES

ACID TEST

CURRENT ASSETS - INVENTORIES

CURRENT LIABILITIES



X 100

Gearing Ratios

Non-Current Liabilities

Share Capital + Reserves + Non-Current Liabilities

INTEREST COVER RATIO

Operating Profit before Interest

Interest Payable



Investment Ratios

Total Dividend Paid

Number of shares in issue

DIVIDEND PER SHARE

Profit after tax

Number of shares in issue

EARNINGS PER SHARE

Market value per share

Earnings per Share

PRICE TO EARNINGS RATIO



