



**Postgraduate Studies and Research Department  
College of Banking and Financial Studies**

---

**FINSAC-2017**

**Financial Statements Analysis Competition**

Deadline for Submission: February 16, 2017

**Overview**

Financial Statement Analysis is an important part of business analysis and is useful in a wide range of business decisions. In this background, FINSAC provides a forum to the students to make business analysis in a practical way to understand organizations' prospects and evaluate its business environment and develop strategies. FINSAC enable the students to apply their knowledge practically in a real world business environment.

**Objectives**

- To develop the ability of the students to understand, analyze, and make decisions based on financial information.
- To improve understanding of practical application of knowledge.
- To help to learn important professional skills (research, thinking, analytical, decision making and report writing) which are essential for a successful career.
- To enable to the students to learn how to work effectively as a team.

**Benefits**

- Organizing thoughts, interpret and making recommendations based on financial statement analysis
- Evaluating the performance of corporation
- Analyzing business or investment opportunities from a financial standpoint
- Preparing effective written communications
- Organizing and communicating ideas and recommendations effectively
- Accomplishing objectives as a team

**Guidelines**

- This competition is open for all the students of the CBFS (HND/UG/PG/ACCA etc.)
- Financial Statement Analysis Competition (FINSAC) involves a team of 2 to 4 participants.
- The team members are required to analyze financial statements of any two companies from the same industry listed in the Muscat Stock Market.

- Team has to download the Annual Reports of their selected companies from the MSM website ([www.msm.gov.om](http://www.msm.gov.om) - Click Securities, Click Companies, Select a company then click on Financial Reports) to get financial data for analysis.
- Team should evaluate the financial data on the basis of prescribed parameters (enclosed in separate sheet) on yearly basis from 2011-12 to 2014-15
- Each Team has to prepare a written analysis with interpretation and inference, and then present their findings and recommendations before the Evaluation Committee.
- Tables, figures, charts and graphs etc., may be used in the report for the data analysis.
- The report should be within 12 pages of A4 sheet, single line space, Times New Roman font (font size 12” main body, 14” bold main heading, 12” bold side heading), with one inches margin on all the sides.
- The format of the Financial Statement Analysis Report should be as below:
  - Title page  
“Report on Financial Statement Analysis of (name of the company)” and the names of the team members along with their Student Number, semester and programme.
  - Executive Summary (Around 250 words)
  - Introduction of the Companies (chosen for evaluation )
  - Horizontal Analysis
  - Vertical Analysis
  - Ratio Analysis
  - Findings & Conclusions
- The Financial Statement Analsis should be submitted along with the duly signed “Report Submission Form”
- Evaluation Criteria of the Financial Statement Analysis Report
  - Structure (10%)
  - Contents (25%)
  - Analytical style of Results (15%)
  - Use of figures and tables (10%)
  - Writing Style and Language (10%)
  - Executive Summary (5%)
  - Oral Presentation (25%)
- Oral Presentation will be evaluated under the following criteria:
  - Professionalism (25%)
  - Quality of Presentation Materials (25%)
  - Question Responsiveness (10%)
  - Demonstration of Teamwork (15%)
  - Time management (10%)
  - Overall performance (15%)
- All registered team members will be given an orientation about this competition at the beginning of competition. Later, the analysis will be done by the team members independently.

## Competition Timeline

Date	Particular
February 16, 2017	Last Date for Report Submission
February Last Week, 2017	Oral Presentation
March 2, 2017	Result Declaration

## Registration

Those who are interested to participate in **FINSAC 2017** may send their nomination through email with following details to Ms. Sonal Devesh, Researcher, Postgraduate Studies and Research Department (sonal@cbfs.edu.om)

Team Members Name	Student No.	Semester & Programme	Email ID	GSM No.

## Competition Awards (for Team)

First Prize: RO 200  
Second Prize: RO 150  
Third Prize: RO 100

College will award Certificate of Participation to all the winners and the participants of this competition.

## Contact Person

For any further clarifications, the students may contact:

<b>Dr. Anand. S.</b> Director Postgraduate Studies and Research Department 4 <sup>th</sup> Floor Room No. F0 15, Ext: 512 Email: anand@cbfs.edu.om	<b>Ms./Mr. XYZ</b> Lecturer & Event Coordinator College of Banking and Financial Studies <b>Xth Floor, Room No. xxx, Ext:</b> Email:
--	--

## **Parameters for Report Writing**

Section-wise break up and the parameters of financial performance analysis of the company is as below:

1. Horizontal Analysis
2. Common-Sized Analysis
3. Trend Analysis
  - Sales
  - Cost of Goods Sold
  - Operating Expenses
  - Operating Profit
  - EPS
  - Net Fixed Assets
  - Net worth
4. Liquidity Ratios
  - Current Ratio
  - Acid Test (Quick) Ratio
5. Leverage Ratio
  - Debt-Equity Ratio
  - Debt to Total Assets
  - Interest Coverage Ratio
6. Turnover (Activity) Ratios
  - Inventory Holding Period
  - Debt Collection Period
  - Total Asset Turnover Ratio
  - Credit Payment Period
7. Profitability Ratio
  - Gross Profit Margin
  - Net Profit Margin Ratio
  - Return on Capital Employed
  - Return on Assets
  - Return on Equity
8. Valuation Ratio
  - Earnings Per Share
  - Dividend Per Share
  - Price-Earnings Ratio



**Postgraduate Studies and Research Department  
College of Banking and Financial Studies**

---

**FINSAC-2017**

**Financial Statements Analysis Competition**

**Report Submission Form**

<b>Student Name</b>	<b>Student No.</b>	<b>Programme</b>	<b>Class &amp; Semester</b>

**Students' Email address & GSM No.:**

<b>Student Name</b>	<b>Email ID</b>	<b>GSM No.</b>

**Name of the Companies used for Analysis:**

(1)

(2)

I hereby attest that this report on Financial Statement Analysis submitted is our original work and that I have credited all sources referenced and consulted.

**Date:**

**Students' Signature**

(1)

(2)

(3)

(4)