<table>
<thead>
<tr>
<th>TSC Category</th>
<th>Management Accounting</th>
</tr>
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<tbody>
<tr>
<td>TSC</td>
<td>Financial Analysis</td>
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<tr>
<td>TSC Description</td>
<td>Analyse the financial statements and data to provide insights about the financial performance and position of the organisation over time</td>
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<table>
<thead>
<tr>
<th>TSC Proficiency Description</th>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
<th>Level 4</th>
<th>Level 5</th>
<th>Level 6</th>
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<tr>
<td></td>
<td>ACC-MAC-3004.1-1</td>
<td>ACC-MAC-4004.1-1</td>
<td>ACC-MAC-5004.1-1</td>
<td>ACC-MAC-6004.1-1</td>
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<td></td>
<td>Perform basic financial ratio analyses to evaluate organisational performance</td>
<td>Apply financial ratio analyses to support organisation's decision-making</td>
<td>Analyse financial statements for presentation to executive management</td>
<td>Translate financial results to CEO, board and external stakeholders</td>
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**Knowledge**
- Ratios for profitability
- Ratios for performance
- Ratios for efficiency and activity and how they relate to each department
- Liquidity ratio
- Gearing ratio
- Statement of financial position
- Balance sheet
- Income and cash flow statements
- Statement of changes in equity
- Financial statement analysis techniques
- Intersegment and international comparisons and how this impacts on the business

**Abilities**
- Calculate ratios for assessing organisation’s profitability
- Calculate ratios for assessing organisation’s financial performance
- Calculate ratios for assessing organisation’s financial position
- Calculate ratios for assessing organisation’s financial adaptability
- Identify trends by comparing ratios across multiple time period and statement types
- Prepare and interpret performance and position of an organisation using financial statements
- Evaluate the financial performance, position and adaptability based on financial statement
- Discuss the limitations of ratio analyses caused by internal and external factors based on financial statements

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