



WORKSHOP

RATIO AND COMPARATIVE

ANALYSIS

THE QTC EDUCATION PROGRAM SUPPORTING QUEENSLAND'S PUBLIC SECTOR THROUGH SPECIALIST DEVELOPMENT

Ratio and Comparative Analysis is a one day workshop that encourages decision making for financial sustainability, value-for-money outcomes based on a thorough understanding of financial risk, reporting and governance. Comparative and ratio analysis will be used to identify the historical drivers of financial performance and to identify opportunities to improve performance.

This workshop combines class discussions with practical exercises, giving you the opportunity to apply techniques you learn in a real-life context. The material is presented in an easy-to-understand manner and contextualised for the public sector.

WHO IS THIS WORKSHOP RECOMMENDED FOR?

The workshop is designed for decision makers and staff who are responsible for interpreting and using financial reporting for better, financial risk management and/or project evaluation. It is presumed that participants will have some prior experience at using and interpreting financial statements, however, the workshop will start with a recap on how to read financial statements. Participants with some existing knowledge can use the workshop to refresh or extend their knowledge.

WHAT YOU WILL LEARN

At the completion of the workshop, participants will be able to understand:

- How the information contained in the financial statements can be analysed and interpreted to assess the drivers of financial performance and enable informed decision making
- Tools and techniques used to measure, summarise and assess financial performance
- Financial ratio benchmarking and how to examine the liquidity, operating efficiency, capital structure suitability, profitability, and sustainability of an entity
- The limitations of financial ratios
- The development of financial policies

TOPICS COVERED

- Recap of how to understand financial statements
- Overview of the financial governance framework and financial policy development
- Analysing financial statements using horizontal, vertical and financial ratio techniques
- In-depth view of liquidity, profitability debt/capital structure and management efficiency financial ratios
- Understanding the limitations of financial ratio analysis
- The interrelationship between financial statements, good financial decisions and prudent and efficient asset management

DURATION

1 day

LOCATION

The University of Queensland
Business School
Level 6, 293 Queen Street
Brisbane CBD

GRADUATE CERTIFICATE PATHWAY

This workshop could contribute toward a Graduate Certificate in Business Leadership (Public Sector Finance).

To find out how to enrol in the graduate certificate program, visit clients.qtc.com.au/education

WORKSHOP OVERVIEW

- Introduction, overview, confirm learning objectives
- Understanding financial statements: Statement of Comprehensive Income; Statement of Financial Position; Statement of Cash Flows
- Analysing financial statements
 - Horizontal analysis
 - Vertical analysis
 - Financial Ratios
 - Liquidity
 - Profitability
 - Debt/capital structure
 - Management efficiency
- Focusing on financial sustainability ratios
- Benchmarking financial results
- Identifying the limitations of financial ratios
- Financial policy comparison

PRACTICAL EXERCISES

Working individually or in small teams, participants will apply knowledge and techniques covered in the workshop to successfully understand and interpret an organisations' financial statements. Participants will use ratio analysis to identify the historical drivers of financial performance and identify opportunities to improve financial performance going forward. Financial ratio formulae will be provided. Participants will also learn how to calculate the components necessary for financial ratio analysis themselves.



CONTINUING PROFESSIONAL DEVELOPMENT

Completion of QTC Education Program workshops may be recognised for the purpose of continuing professional development hours for members of the Australian Institute of Company Directors (AICD), CPA Australia, Chartered Accountants Australia and New Zealand (CA), Financial Services Institute of Australasia (FINSIA), Governance Institute of Australia, and other professional bodies and associations.

ABOUT US

Queensland Treasury Corporation and The University of Queensland Business School have come together to develop and deliver leading financial education and training courses to the Queensland public sector.

QUEENSLAND TREASURY CORPORATION

As the Queensland Government's central financing authority, Queensland Treasury Corporation (QTC) plays a pivotal role in securing the State's financial success. With a focus on whole-of-State outcomes, QTC provides a range of financial services to the State and its public sector entities, including local governments.

These services include:

- debt funding and management
- cash management facilities
- financial risk management advisory services
- specialist public finance education.

THE UNIVERSITY OF QUEENSLAND

The University of Queensland (UQ) has maintained a global reputation for creating positive change by delivering knowledge leadership for a better world.

UQ Business School is independently ranked as one of the top business schools in Australia and among the leading institutions worldwide.

The Business School fosters courageous thinkers and empower students and staff to positively transform business and society. Our global industry connections, cutting-edge research and celebrated educators shape our transformative programs and custom education options.

HOW TO REGISTER

Visit clients.qtc.com.au/education to register for this workshop.

Alternatively, contact our education team on **1800 974 551** or at qtceducation@uq.edu.au if you have any further questions.