

Specification of Competency Standards
for the Retail Industry
Unit of Competency

Functional Area - Operating Data Analysis

Title	Analyse corporate business profit
Code	107145L5
Description	In the planning and operation process, through profit analysis, to understand the status of the corporate cash flow to determine the profitability of corporate and corporate value.
Level	5
Credit	6 (For Reference Only)
Competency	<p>Performance Requirements</p> <p>1. Understand the concept and calculation formula of profit</p> <ul style="list-style-type: none"> • Understand the concept and calculation formula of profit • Understand the meaning of profit analysis <p>2. Master the methods of profit analysis</p> <ul style="list-style-type: none"> • Analysis of business profit <ul style="list-style-type: none"> ○ Period cost analysis ○ Investment income analysis ○ Non - operating Income and Expenditure Analysis • Analysis of profit from product structure <ul style="list-style-type: none"> ○ Analysis of income from main business products ○ Analysis on the factors affecting production cost • Analysis of profit from actual structure <ul style="list-style-type: none"> ○ Analysis of profit stability ○ Analysis of profit growth <p>3. Exhibit professionalism</p> <ul style="list-style-type: none"> • Ensure the accuracy and timeliness of data in the analysis process. • Follow the ethical conduct with integrity attitude in the preparation of analysis reports.
Assessment Criteria	<p>The integrated outcome requirement of this UoC is the ability to:</p> <ul style="list-style-type: none"> • Master the concept and formula to calculate profit • Apply methods to analyse profit.
Remark	