

**Specification of Competency Standards**  
**for the Retail Industry**  
**Unit of Competency**

Functional Area - Financial Management

Title	Manage corporate surplus
Code	107265L5
Description	This UoC is applicable to the finance department of the corporate. Manage the corporate investment so as to select the appropriate investment portfolio.
Level	5
Credit	6 ( For Reference Only )
Competency	<p>Performance Requirements</p> <ol style="list-style-type: none"> <li>1. Understand the concept and function of corporate profit management <ul style="list-style-type: none"> <li>• Within the scope permitted by law, to better reflect the economic benefits of corporate</li> <li>• As a tool for delivering useful information to the outside world</li> <li>• Continuously drive the corporate to change the target strategy</li> </ul> </li> <li>2. Review of corporate profit distribution projects <ul style="list-style-type: none"> <li>• Distribute profits to investors</li> <li>• Staff welfare facilities</li> <li>• Retained earnings / bonus</li> </ul> </li> <li>3. Analyze the factors that affect the profit of the corporate <ul style="list-style-type: none"> <li>• Price of the product</li> <li>• Unit cost of the product changes</li> <li>• Product sales</li> <li>• Fixed cost of the product</li> <li>• Understanding revenue sources (sales, dividends, etc.)</li> <li>• Understand the source of costs (cost of sales, sales expenses, general and administrative expenses, etc.)</li> </ul> </li> <li>4. Apply the corporate profit management method <ul style="list-style-type: none"> <li>• Flexible use of accounting policies</li> <li>• Regulation of production and business activities</li> <li>• Purchase or sell assets and business</li> <li>• Increase the order of customers with profit and understand the number of long -term customers</li> <li>• Expand the source of customers</li> </ul> </li> <li>5. Exhibit professionalism <ul style="list-style-type: none"> <li>• With a rigorous attitude to analyze corporate profit factors so as to achieve effective management of corporate with the condition of product quality assurance.</li> </ul> </li> </ol>
Assessment Criteria	<p>The integrated outcome requirement of this UoC is the ability to:</p> <ul style="list-style-type: none"> <li>• Master the concept of corporate profit management and role</li> <li>• Understand the corporate profit distribution project</li> <li>• Perform corporate profit management</li> </ul>
Remark	