

**PROJECT OVERVIEW AND ADMINISTRATION**

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**Objective**

The project provides students with an important opportunity to ‘learn by doing’. You will be asked to apply most of the analysed information from the seminars to an Australian public company.

**Start working on the project as early as possible. Leaving it to the last minute will be stressful and may result in poor performance.**

**Company**

You need to analyse the financial statements of Supply Network Limited (ASX ticker: SNL). The financial statements and notes in Excel format and the annual reports for Supply Network Limited for FY 19, FY 20, FY 21 and FY22 will be shared with you on Learn.UQ.

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**Deliverables**

The project consists of both short answer questions and Excel spreadsheet work. Please submit answers to short answer questions in one Word or PDF document (PDF document is recommended) and answers to spreadsheet questions in one Excel workbook, as indicated in the questions.

Assignment Project Exam Help

**Page Limits**

I have specified page limits for the questions that are to be answered in the Word document. These are *maximum* page limits. I will enforce maximum page limits by simply not marking any material that appears beyond the page limit for a particular question. You do not necessarily need to write as much as the page limit if you can provide a correct, but succinct, answer.

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Cover pages and references lists are not counted towards the page limit.

**Formatting**

Your written answers should be in A4 page size, in Times New Roman font, 12pt font size, at least single line-spacing, margins at least 2cm on all sides.

<https://tutorcs.com>

Please clearly separate and label your written answers to each question.

Your Excel file should be formatted neatly and following the conventions described in class.

**Marking Guide**

A marking guide is provided at the end of the document. This contains the number of marks assigned to each part of the project.

**Frequently Asked Questions (FAQ)**

I may issue, and regularly update, an FAQ addressing frequently asked questions about the project. Please ensure that you check the Assessment tab on Learn.UQ on a regular basis.

**Submission of the Project**

The project is to be completed individually.

The due date for the project is **13:00 (Monday) September 11, 2023**.

### Cover Page

Please include a cover page at the beginning of your Word or PDF document with your name and student number. This is not strictly necessary, as Learn.UQ manages assignment submissions and matches them to students, but it provides a useful backup for me to identify the author of each submission.

Please include your name in the excel file as well in “Student Details” worksheet.

### Project Submissions

For the project, please include the submission date/time:

- Your written report must be submitted through the Turnitin link on Learn.UQ. Please use a format that Turnitin can accept, such as a Word document or PDF.
- Your Excel file must be submitted through the Blackboard submission link on Learn.UQ.

Note that *both* your written report and Excel workings must be submitted to achieve *any* marks. This is because I need to see your workings for financial calculations.

### Retention of Submission Receipts

Please keep all submission receipt numbers provided by submission systems such as Turnitin and Learn.UQ as proof of your submission.

### Email Backstop

If you encounter any problems with the submission systems (Turnitin and Learn.UQ), please alert technical support and me of the problem. You may email me a copy of your assignment if you have trouble submitting through the normal systems and if you are concerned about incurring a late penalty due to technical problems.<sup>1)</sup>

### Late Submission of Assessment

Unless you have an approved extension, you will lose 10% of your assessed grade for the assignment for each 24-hour period (or part thereof) after the designated due date-time that your submission remains outstanding.<sup>2</sup> Your submission time is based on the later of when your written component is submitted and when your Excel file is submitted, so please make sure to submit both on time. To be clear, you will incur a late submission penalty even if one component is submitted on time and the other component is submitted late. Please note that the 10% penalty rate for submission are set by UQ policy, not by me.

### Multiple Submission ‘Attempts’

Some submission systems, e.g. Learn.UQ, allow students to submit multiple ‘attempts’ at an assessment before the due date. Only the most recently submitted attempt will be graded, unless otherwise agreed between the course coordinator and the student involved.

<sup>1</sup> Note that work received by email will still be subject to plagiarism checking through Turnitin.

<sup>2</sup> Times will be based on the submission time recorded by Learn.UQ, Turnitin, the UQ email system, or any other authorised submission system as the case may be. For the avoidance of doubt, 24-hour periods will be based on calendar days, i.e. inclusive of weekends and public holidays.

UQ sometimes grants extensions under limited circumstances. These extensions specify a later due date. The due time of day will remain the same, e.g. if the assignment is due by 13:00 on the due date, then it is due by 13:00 on the extended due date.

For the avoidance of doubt, in the event that a student submits the assignment on time and then submits a different version of their assignment late, I will mark the late submission applying the normal late penalty.

*Applying for an Extension*

I do not decide on extensions. I am only able to provide advice on the process of applying for an extension in Section 5 of the ACCT7106 Handbook.

### Getting Started

To help you, I will provide a list of resources that you can use to get started with your project.



These resources are provided by UQ professional staff. Please see the instructions in the ACCT7106 Handbook for more information.

For example, you can use the JB Hi-Fi, which you can *adapt* to the allocated company.

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**DETAILED PROJECT INSTRUCTIONS AND MARKING GUIDE**

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Complete the following tasks in your Word document or Excel workbook as indicated in the question.

**A. Reformulation and Reformulation s (Classes 2-4)**

You will be given an Excel workbook containing financial statements and notes for the company, which you should use as inputs in your reformulation. This information was obtained from 2019, 2020, 2021, and 2022 annual reports of the company. The annual reports have been shared with you on Learn.UQ under Assessment tab. Please read through the annual reports carefully to better understand the company's accounting policies.



Answer the following in your Excel workbook in the indicated worksheet/tab:

**A1 Balance Sheet Reformulation (Excel worksheet: BS\_R)**

- Reformulate the Balance Sheet (including any relevant information in the notes), following the approach taught in class, for FY18<sup>3</sup>, FY19, FY20, FY21 and FY22.
- For ambiguous accounts, state any assumptions you made with justifications in the Excel file next to the relevant account (in red text). You should consult the annual reports to help you to interpret the accounts.
- Ensure you provide workings for how you separated operating and financing cash.
- Ensure you utilise any relevant information from the notes to the financial statements.

**A2 Income Statement Reformulation (Excel worksheet: IS\_R)**

- Reformulate the Income Statement (including any relevant information in the notes), following the approach taught in class, for FY19, FY20, FY21 and FY22.
- For ambiguous accounts, state assumptions you made with justifications in the Excel file next to the relevant account (in red text). You should consult the annual reports to help you to interpret the accounts.
- Ensure you utilise any relevant information from the notes to the financial statements.

**A3 Equity Statement Reformulation (Excel worksheet: EQ\_R)**

- Reformulate the Equity Statement (including any relevant information in the notes), following the approach taught in class, for FY19, FY20, FY21 and FY22.
- For ambiguous accounts, state assumptions you made with justifications in the Excel file next to the relevant account (in red text). You should consult the annual reports to help you to interpret the accounts.

**A4 Cash Flow Statement Reformulation (Excel worksheet: CF\_R)**

- Reformulate the Cash Flow Statement (including any relevant information in the notes), following the approach taught in class, for FY19, FY20, FY21 and FY22.
- For ambiguous accounts, state assumptions you made with justifications in the Excel file next to the relevant account (in red text). You should consult the annual reports to help you to interpret the accounts.

<sup>3</sup> 'FY' is an abbreviation of 'financial year', e.g. 'FY22' indicates the company's financial year ending in 2022.

**A5 Check Financial Statement Relations (Excel worksheet: Relations)**

- Calculate  $FCF = OI \text{ (after tax)} - \Delta NFA$  for all four years using inputs from your reformulated Income Statement and Balance Sheet.
- Calculate  $FCF = NFE \text{ (after tax)} - \Delta NFO + d$  for all four years using inputs from your reformulated Balance Sheet and Equity Statement.
- Calculate  $\Delta CSE$  using data from your reformulated Balance Sheet.
- Calculate  $\Delta CSE$  using data from your reformulated Income Statement and Equity Statement.
- If your two FCF numbers are different, double-check that your reformulation is correct. If it is correct, explain why there is a difference between the two FCF numbers.
  - *Hint:* this may be due to dirty surplus gains/losses recognised directly in equity.
- If your two  $\Delta CSE$  calculations produce different numbers, double-check that your reformulation is correct. If it is correct, explain why there is a difference between the two FCF numbers.
  - *Hint:* this may be due to dirty surplus gains/losses recognised directly in equity.



Tips: Follow the approach in Classes 2-4 and my TB H-1 Example spreadsheet. Use the Fernman (2013) textbook as an additional source, but note that we are not doing everything described in the textbook.

Please follow the Excel formatting convention described in class and in the document 'ACCT7106 Excel Formatting Conventions'. There are marks allocated for correct Excel formatting.

**B. Ratio Analysis (Class 5)**

Answer the following in your Excel workbook. Please label the Excel worksheet as indicated in each part of the question:

**B1 Ratio calculations (Excel worksheet: Ratios)**

- Calculate RNOA and ROCE for 2019, 2020, 2021 and 2022 following the approach taught in class. Use averages in the denominators, e.g. average NOA and average CSE.
- First-level break-down: Calculate FLEV, NBC and SPREAD for 2019, 2020, 2021 and 2022. Show that:  $ROCE = RNOA + FLEV \times SPREAD$ .
- Second-level break-down: Calculate PM and ATO for 2019, 2020, 2021 and 2022. Show that:  $RNOA = PM \times ATO$ .
- Break-down PM into different components of OI (after tax): Calculate Core Sales PM as Core OI from Sales (after tax)/Sales. Also, calculate the other components of PM as Core Other OI (after tax)/Sales, Unusual OI (after tax)/Sales, and Operating OCI (after tax)/Sales. Show that:  

$$PM = \text{Core Sales PM} + \text{Core Other OI (after-tax)/Sales} + \text{Unusual OI (after-tax)/Sales} + \text{Operating OCI (after-tax)/Sales}$$
- Break-down RNOA into different components of OI (after tax): Calculate Core RNOA from Sales as Core OI from Sales (after tax)/AvgNOA. Also, calculate the other components of RNOA as Core Other OI (after tax)/AvgNOA, Unusual OI (after tax)/AvgNOA, and Operating OCI (after tax)/AvgNOA. Show that:  

$$RNOA = \text{Core RNOA from Sales} + \text{Core Other OI (after-tax)/AvgNOA} + \text{Unusual OI (after-tax)/AvgNOA} + \text{Operating OCI (after-tax)/AvgNOA}$$

- Third-level break-downs: Break-down core sales PM and FLEV into their individual accounts.
- Change in RNOA: Decompose  $\Delta$  RNOA using the following relation:  

$$\Delta \text{RNOA} = \Delta \text{Core RNOA from Sales} + \Delta [\text{Core Other OI (after-tax)}/\text{AvgNOA}]$$

$$+ \Delta [\text{Unusual OI (after-tax)}/\text{AvgNOA}] + \Delta [\text{Operating OCI (after-tax)}/\text{AvgNOA}]$$
- Change in Core RNOA: Decompose  $\Delta$  Core RNOA from Sales using the following relation:  

$$\Delta \text{Core RNOA} = \Delta \text{Sales PM} \times \text{ATO (beginning)}$$

$$+ \Delta \text{ATO} \times \text{Core Sales PM (ending)}$$
- Change in ROCE: Decompose  $\Delta$  ROCE using the following relation:  

$$\Delta \text{ROCE} = \Delta \text{RNOA} + \Delta \text{FLEV (beginning)} + \Delta \text{FLEV} \times \text{SPREAD (ending)}$$



Answer the following in your Word document.

#### B2 PM interpretation

- Explain the reasons for changes in PM over the period FY19-FY22. You will need to research what happened to the company over this period to understand the major causes of changes in PM. Refer to your calculations in B1 (the breakdown of PM and third-level break-down of core sales PM) to support your answer, e.g. “gross margin up 27 basis points to 22.2%, driven by a combination of lower discounting and continued buying improvements” (2021 Earnings Conference Call Transcript)?
- Your explanations must be supported by evidence. Make sure to include in-text references or footnotes to your sources of information. Make sure to provide answer in your own words.

#### B3 RNOA interpretation

- Explain the operational factors/reasons for changes in RNOA over the period FY19-FY22. You will need to research what happened to the company over this period to understand the major causes of changes in RNOA [e.g. “the company opened up new stores, driving an increase in sales (2022 Annual Report)”]. Refer to your calculations in B1 to support your answer, e.g. the breakdown of RNOA & PM and the decomposition of  $\Delta$ RNOA.
- Your explanations must be supported by evidence. Make sure to include in-text references or footnotes to your sources of information. Make sure to provide answer in your own words.

#### B4 ROCE interpretation

- Consider the first-level break-down:  $\text{ROCE} = \text{RNOA} + \text{FLEV} \times \text{SPREAD}$ . How does financial leverage affect the company’s ROCE over the period FY19-FY22? Has FLEV increased or decreased ROCE compared to RNOA? Why? If there have been significant changes in FLEV, discuss why they occurred. How much of the change in ROCE during FY19-FY22 is due to operative activities and how much is due to financing activities? Make sure to assess and discuss the effects that changes in accounting standards may have had. Refer to your calculations in B1 to support your answer, e.g. the breakdown of FLEV and the decomposition of  $\Delta$ ROCE.
- Your explanations must be supported by evidence. Make sure to include in-text references or footnotes to your sources of information. Make sure to provide answer in your own words.

You may need to refer to the commentary at the beginning of the company’s annual report, company’s investor presentation, earnings conference call transcripts or newspaper articles to discover the cause of changes in the company’s performance and financial leverage.



**Total Page limit (For B2, B3 and B4 combined): 3 pages (A4; Font: Times New Roman 12pt)**

Tips: Consult Class 5 to help you. You do not have to do the top-level break-down of ATO as discussed in Class 5 and Penman (2013) Chapter 12.

#### All Parts of the Assignment

- Marks will be awarded for clear and correct English expression. Please ensure your Word document is clear.
- Marks will be awarded for your Excel file is correctly formatted and clearly presented. Please follow the format described at the end of Class 2 and applied throughout the course.
- Marks will be awarded for correct and complete referencing of sources. See below for referencing requirements.
- Note that the use of AI technologies to develop responses is strictly prohibited and may constitute student misconduct under the Student Code of Conduct.



#### Referencing and Research Requirements

Some parts of this assignment require students to conduct relevant research about the company. For written answers, evidence of appropriate research and understanding of the company is included in the marks allocated to the question. Appropriate references help to provide evidence that you have conducted research to support your answers. There are also a small number of marks allocated to proper referencing formats/conventions.

#### Research

I expect you to conduct research into the company and its operating environment. To be clear, I do not want you to reference academic research (e.g. journal articles), unless they are highly relevant to the company or the point you are making. This is a practical course, not an academic research course. The emphasis of your research should be on practical materials, such as, annual reports, investor presentations, earnings conference call transcripts, company websites, industry reports, newspaper articles, analyst reports etc.

Source of information should be credible. For example, materials produced by a company, by a major financial institution, by a financial data platform (e.g. Morningstar or CapitalIQ), or by a mainstream newspaper are credible sources of information. Examples of low credibility sources include (but are not limited to): obscure websites not associated with a credible source, and articles from obscure news organisations. To be clear, references to low credibility sources will not be taken as evidence of research and will generally result in low grades. In addition, much of the information available from low-credibility sources is also low-quality and so relying on this information will usually result in low grades.

#### Referencing

Proper referencing is crucial for two reasons:

- To comply with plagiarism rules.
- To provide evidence that you have conducted research in answering your questions.

You must follow one of the following two approaches to referencing for the project:

- Brief in-text references AND a reference list. The in-text reference should be brief but clear, while the reference list should provide sufficient detail for the reader to locate the source information. Use one consolidated reference list for the whole project, rather than a reference list for each answer.
- Footnote references should refer to a reference list. You may use standard footnote referencing conventions if you like.

In-text references and references should be included in every sentence where you make a claim that requires supporting evidence. Do not put one reference at the end of an entire paragraph or page.

Please include the page number when referencing a lengthy document, such as an annual report or investor presentation document. If you are referring to a note to the financial statements, you can also mention the note number instead of a page number.

References are essential for direct quotes, for example:

JB Hi-Fi describes its one of the competitive advantages as follows: “#1 player in the Australian market with the opportunity for further consolidation” (2020 Annual Report, p. 19).

References should also be used when you make a claim about a company that requires some evidence to support it, for example:

Most of JB Hi-Fi’s revenue is generated in Australia (2020 Annual Report, p. 70).

The following is an example of what to avoid:

In the future, more and more people will choose to travel by air, or prefer aircraft as the main long-distance transportation.

This is a claim without any evidence to support it. Who says that ‘more and more people will choose to travel by air’? A statement like this needs to be supported by a reference or by a surrounding sentence which provides evidence.

Certain claims are so self-evident or obvious that they don’t need a supporting reference. However, note that these should generally form only a small part of your answer. For example:

Qantas faces virtually no threat of substitutes on most of its international flights, as Australia’s major population centres are geographically distance from most overseas destinations, so that travelling by other means (e.g. by ship) would take a prohibitively long time.

It is obvious the Australia is geographically isolated from most overseas destinations, so no reference would be needed for this claim. But be careful with relying on a statement being obvious. It is generally better to provide a reference.

There is also no need to put a reference if you are citing the class PowerPoint or the textbook, unless you are directly quoting.

The following is a guide to how you might reference some typical sources:



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Source	Example In-Text Reference (Brief)	Example Reference List Entry (Detailed)
Company annual report <u>the company you are analysing</u>	(Annual Report, p. X)	JB Hi-Fi 2020 Annual Report.
Company annual report <u>another company</u>	(Harvey Norman Annual Report, p. X)	Harvey Norman 2020 Annual Report.
Company investor presentations <u>for the company you are analysing</u>	(Investor Presentation, p. X)	JB Hi-Fi FY20 Investor Presentation, 17 August 2020.
A company announcement, other than the annual report or investor presentation	(ASX announcement, 4 August 2020)	JB Hi-Fi ASX Announcement, 4 August 2020, “Temporary closure of metropolitan Melbourne stores”.
News reports	Newspaper + date, e.g. (Australian Financial Review, 12 June 2020) <sup>4</sup> You may abbreviate <i>Australian Financial Review</i> to <i>AFR</i> if you like.	Australian Financial Review, 12 June 2020, “JB Hi-Fi set for biggest profit growth in years”.
Website	(JB Hi-Fi investor website) <sup>5</sup>	JB Hi-Fi investor relations website, <a href="https://www.jbhifi.com.au/">https://www.jbhifi.com.au/</a> .

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## Notes:

- For sources not listed in the table, use your common sense, but make sure you provide enough information for me to clearly identify the source.
- If you provide footnotes instead of in-text references + a reference list, then please provide as much detail as the ‘Example Reference List Entry’ column of the table.

<sup>4</sup> This is a short document, so no page number would be needed.

<sup>5</sup> Page numbers generally do not make sense for websites and so are not needed.

## Project Marking Guide 程序代写代做 CS编程辅导

Question	Max Mark	High Effort Answer Characteristics	Low Effort Answer Characteristics
A1. BS Reformulation	8	 <p>Assets and liabilities has been appropriately divided between operating and financing cash. All assets and liabilities have been appropriately classified to OAs and FAs. All assets and liabilities have been appropriately classified to OLs and FOs. CSE has been adjusted if necessary. Information from relevant financial statement notes has been appropriately utilised. Appropriate justifications have been included where assumptions have been made.</p>	Major errors or evidence of lack of effort in the reformulation, such as obvious misclassifications of assets/liabilities, no or very poor-quality separation of cash & cash equivalents into operating and financing cash. Relevant notes have not been utilised appropriately. Justifications are absent or inadequate where they are needed.
A2. IS Reformulation	8	<p>Revenues and expenses have been appropriately divided into the correct categories. Income tax expense has been appropriately allocated. Other comprehensive income has been appropriately divided between Operating OCI and Financing OCI. Subtotals and totals are correct. Information from relevant financial statement notes has been appropriately utilised. Appropriate justifications have been included where you have made assumptions.</p>	Major errors or evidence of lack of effort in the reformulation, such as obvious misclassifications of revenues/expenses, incorrect tax allocation, or obvious misclassification of OCI. Relevant notes have not been utilised appropriately. Justifications are absent or inadequate where they are needed.
A3. EQ Reformulation	4	Beginning and closing balances are correct and correspond to the reformulated Balance Sheet. CI and d are correctly calculated. If necessary, proper adjustment has been made for restatements of equity, preference shares, preference dividends, dividends payable, etc.	Major errors in the reformulation. No adjustments or incorrect adjustments for restatements of equity, preference shares, preference dividends, dividends payable, etc, where needed.
A4. CF Reformulation	8	Sources of Free Cash Flow (C-I) = Uses of Free Cash Flow (F+d). C has been correctly adjusted for net interest paid/received (after tax). I has been correctly adjusted for transactions in FAs/FOs. Transactions in FAs/FOs have been correctly allocated to F. Transactions with equity have been correctly allocated to d. Investment	Sources and Uses of FCF do not balance. Major errors or evidence of lack of effort in the reformulation

		<p>in operating cash and investment in financial cash have been correctly incorporated.</p> <p>Adjustments for non-cash items made. Appropriate assumptions have been included you have made assumptions.</p>	
A5. Check Financial Statement Relations		<p>in CSE from the Balance Sheet is the change in CSE = CI – d (from the reformulated Income and Equity Statements), or a good explanation for any difference is provided. FCF = DI - Change in NOA is the same as FCF = NFE - Change in NFO + d), or a good explanation for any difference is provided. All cell references/formulae are correct</p>	The relations do not equate and an adequate explanation has not been provided, and/or there are many/serious errors in cell references and/or formulae
B1. Ratio Calculations	8	All of the formulae are correct and reference the correct cells	Most of the ratios have been incorrectly calculated/not calculated or reference incorrect cells
B2. PM Interpretation	8	Sufficiently detailed and logically coherent discussion with evidence of significant, relevant research, including appropriate references	Insufficiently detailed or logically incoherent discussion, and/or little or no evidence of research
B3. RNOA Interpretation	10	Sufficiently detailed and logically coherent discussion with evidence of significant, relevant research, including appropriate references	Insufficiently detailed or logically incoherent discussion, and/or little or no evidence of research
B4. ROCE Interpretation	10	Sufficiently detailed and logically coherent discussion with evidence of significant, relevant research, including appropriate references	Insufficiently detailed or logically incoherent discussion, and/or little or no evidence of research
Proper Excel spreadsheet conventions	4	Virtually all cells in the Excel workbook are correctly coloured, i.e. between blue/red/blue/green. The correct number formats have been used in virtually all cells. Tabs are correctly named. Excel formatting is generally professional and clear.	Most cells are incorrectly coloured and do not have the correct number formats; and/or tabs not clearly named; and/or formatting is sloppy.
Proper referencing	4	References are complete, clear and understandable	No proper referencing or incoherent referencing
English expression	4	The written answers have been proof-read and are largely free	The written answers have many deficiencies in expression,

		from obvious types of sentences that are unclear/badly expressed	grammar, and/or spelling, and/or are difficult to understand
<b>Total</b>	<b>80</b>		

**Note:**

- The table shows a high effort/high-grade answer and a low effort/low-grade answer for each question. Answers that fall in between these extremes will receive grades in between.
- English expression and spelling may affect the grade. English is worth only 4 marks, but poor English expression, grammar and spelling may affect the grade to understand answers to other written answers.
- The 4 marks for 'Evidence of research' are separate to the overall standard of referencing. Evidence of research is also part of the marking criteria for many questions, e.g. B2, B3 and B4.



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### A NOTE ON PLAGIARISM

‘Plagiarism’ is a broad term that describes the practice of appropriating someone else’s ideas or work and presenting them as your own. Plagiarism is literary or intellectual theft. It can take a number of forms, including:

- copying the work of another person, whether that student or Team is in the same class, from an earlier year of study, or from another tertiary institution altogether;
- copying any section, no matter how brief, from a book, journal, article or other written source, without duly acknowledging it as a quotation;
- copying any map, diagram or table of figures without duly acknowledging the source; or
- paraphrasing or otherwise using the ideas of another author without duly acknowledging the source.

Whatever the form, plagiarism is unacceptable both academically and professionally. By plagiarising, you are both stealing the work of another person and cheating by representing it as your own. Any instances of plagiarism can therefore be expected to draw potentially severe penalties.

Cheating means to defraud or swindle. Students who seek to gain an advantage by unfair means such as copying another student’s work, or in any other way misleading a lecturer about their knowledge or ability or the amount of work they have done, are guilty of cheating. Students who condone plagiarism by allowing their work to be copied will also be subject to disciplinary action.

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