

## **(150) Financial Analyst Team**

### **Description**

The team will use analytical and problem-solving skills to make recommendations regarding a business case study. At state and national level, teams will be presented with an additional element to the scenario that requires revision of their final presentation.

### **Eligibility**

Any Secondary division student member may enter this team event. A team will consist of 2-4 members. At least one (1) member should have an accounting background. Members participating in national level competition must be registered for the event prior to submission deadline for technical judging. Teams must participate in both parts of the competition to be ranked.

### **Team must supply**

- Pencils or pens
- Computer (optional)
- Presentation device (optional)
- Projection equipment (optional)
- Prepared posters (optional)
- Graphs (optional)
- Easel (optional)
- Poster board and/or flipcharts and markers (optional)

**Business Professionals of America assumes no responsibility for hardware/software provided by the team.**

**Props and visual aids are allowed in this competition.**

**No equipment, supplies, or materials other than those specified for an event will be allowed in the testing area.**

**No previous Business Professionals of America tests and/or sample tests or facsimiles thereof (handwritten, photocopied, or keyed) may be taken into the testing area. Violation of this rule will result in disqualification.**

### **Competencies**

- Apply generally accepted accounting principles (GAAP) to determine the value of assets, liabilities, and owner's equity
- Prepare, interpret, and analyze financial statements for service, merchandising, and manufacturing businesses
- Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.
- Analyze factors that affect the choice of credit, the cost of credit, and the legal aspects of using credit
- Communicate in a clear, courteous, concise, and professional manner
- Analyze comparative financial statements using ratio analysis
- Prepare and analyze budgets
- Perform short- and long-term forecasting
- Identify risks that affect business decisions
- Analyze and interpret financial data using common statistical procedures
- Enter and edit data using spreadsheet software
- Present findings in a formal presentation using supporting materials

### **Specifications**

- It is the policy of Business Professionals of America to comply with state and federal copyright law. Federal law pertaining to copyright, as contained within the United States Code, is available at <https://www.copyright.gov/title17/title17.pdf>. The *Style & Reference Manual* contains guidelines for Copyright and Fair Use. Participant(s) will be *disqualified* for violations of the guidelines.
- No materials other than the required submission may be left with judges.
- Team will present before a panel of judges and timekeeper. No audience will be allowed.
- No advisor contact will be allowed between the time of receiving the topic and the delivery of the presentation.
- Cell phones may *not* be used in the preparation room.

## **Initial Case Study Topic:**

Prior to the pandemic, Amber was a yoga teacher at a local yoga studio in Cleveland, Ohio. During the pandemic, Amber began to post yoga videos to her personal social media accounts, since the yoga studio she taught at was closed. The yoga studio has since closed permanently, so Amber is now considering opening her own yoga studio and has identified two possible scenarios.

Scenario 1: Amber found a building she could buy for \$550,000 in an older residential neighborhood. The studio has five rooms that could be used as activity rooms, plus a small office and front desk area.

Scenario 2: Amber also found a space to lease for \$1,200 a month in the entertainment district. The studio has two small activity rooms and a small front desk area.

Under both scenarios, Amber would need to hire a front desk receptionist, and estimates she can charge \$25 per yoga or Pilates class.

Amber is unsure what she should do and would like your expert advice. Please prepare a financial analysis of both scenarios, including all additional expenses that Amber has not yet considered and potential revenue streams. Amber has hired you as a consultant to help her through this process. You will make a presentation of your findings, including break-even analysis and pro forma financial statements, along with your recommendation as to how she should proceed.

A team will be *disqualified* for violations of the [Copyright and Fair Use Guidelines](#). Teams who do *not* submit an entry that follows this topic will be *disqualified*.

## **Method of evaluation**

Judge's Scoring Rubric

## **Length of event**

No more than five (5) minutes proctor orientation for state and national levels  
No more than thirty (30) minutes preparation time for state and national levels  
No more than three (3) minutes setup in presentation room  
No more than ten (10) minutes presentation time  
No more than ten (10) minutes judges' questions  
Finals may be required at state and national levels

## **Equipment/supplies provided**

Case problem

## **Entries**

Each state is allowed three (3) entries

## **Preparation room**

If desired, team may bring one (1) laptop/notebook computer, portable printer, projection equipment, software, and paper (must bring all or none) for use in the preparation room. Electrical power will be provided. Carry-in and setup of equipment must be done solely by the team and must take place within the time allowed for orientation/warm-up.

## **Contest presentation**

Team may use one (1) laptop/notebook computer, projection equipment, posters, flip charts, or graphs for presentation. Those who want to use computer/projection equipment for presentation *must* provide their own equipment. Carry-in and setup of equipment must be done solely by the team and take place within the time allotted.

**Judges' comments will be returned digitally through the online judging system at the national level.**

**(150) Financial Analyst Team**

Judge Number \_\_\_\_\_

Team Number \_\_\_\_\_

**Presentation Scoring Rubric**

Team Violated the Copyright and/or Fair Use Guidelines	<input type="checkbox"/> Yes (Disqualification)	<input type="checkbox"/> No
If yes, please stop scoring and provide a brief reason for the <i>disqualification</i> below:		
Team followed topic	<input type="checkbox"/> Yes	<input type="checkbox"/> No (Disqualification)

Items to Evaluate	Below Average	Average	Good	Excellent	Points Awarded
Oral presentation <i>Opening and summary</i>	1-5	6-10	11-15	16-20	
Organization of content <i>(Presentation flowed in a logical sequence)</i>	1-5	6-10	11-15	16-20	
Demonstrated knowledge of financial concepts	1-5	6-10	11-15	16-20	
Analysis of data	1-5	6-10	11-15	16-20	
Solution to problem	1-5	6-10	11-15	16-20	
Team addressed additional information that was given on-site*	1-5	6-10	11-15	16-20	
Answers to judges' questions	1-5	6-10	11-15	16-20	
All points or none are awarded per item below.					
Setup lasted no longer than three (3) minutes				5	
Presentation lasted no longer than ten (10) minutes				5	
All registered team members participated in the presentation				10	
<b>TOTAL PRESENTATION POINTS (160 points maximum)</b>					

\*Note: this item will only be evaluated at the state and national level competition; modification scenario is *not* provided at the regional level.

**TOTAL MAXIMUM POINTS = 160**

**PRESENTATION WILL BE STOPPED AT TEN MINUTES**