



GRIFFITH COLLEGE DUBLIN
Assignment Title Sheet

Lecturer Name: Ivan Toner

Subject: Managerial Finance

Study Mode: **Full time** Yes **Part-time** No

Assignment No.: 1

Assignment Title/Brief:
Please refer to assignment question provided. WORK SUBMITTED MUST BE THE STUDENT'S OWN WORK.

Word count: Not to exceed 3,000 **Total %:** 50%

Due date(s): 26th November 2022 at 23.59 via Turnitin

Submit assignment to: Ivan Toner

Additional Information:

Assignment Brief

The financial statements of Shell for the year ended 31 December 2021 can be found here:

<https://reports.shell.com/annual-report/2021/assets/downloads/shell-annual-report-2021.pdf>

The relevant financial statements are the Consolidated Financial Statements and are contained on pages 229 and 230 of the report and onwards.

You are required to prepare a report addressed to the Board of Directors on the financial performance of Shell for the year ended 31 December 2021. In preparing your report, you should deal with the following:

1. Calculate the ratios that you believe are important to show the financial performance of Shell. Ratios should be calculated in full in the appendix of your report and a summary of findings of the ratios should be presented in the main body of the report.
2. Using the ratios calculated, critically analyse the performance of Shell and critically discuss the meaning and implication of the ratios that you have selected for Shell. Consider two non-financial performance indicators as part of your performance assessment.

- Select a competitor in the Oil Industry and calculate a number of key ratios for that competitor and critically compare Shell's performance with that of the Competitor.

Your Report should have the following format:

- Covering Page
- Table of Contents
- Introduction
- Summary of findings
- Detailed discussion of issues
- Conclusion
- Appendices to show calculations of ratios
- Bibliography where applicable (i.e. where reading material has been used to support conclusions reached)
- Report should be typed, space and a half and should not exceed 3,000 words

Module Learning Outcomes Assessed in Assignment:

MLO1 Strategically assess the role of financial management within an organisation and its interaction with other key business functions.

MLO3 Analyse financial statements and identify the key financial data which are required to assist management in the decision-making process in an organisation.

Assessment Criteria:

1	Calculation of ratios	20%
2	Ability to critically analyse the ratios selected and apply them to the financial performance of the company, select two non-performance measures and assess the company's movement towards achieving its mission.	40%
3	Critical comparison of the financial performance of Shell with a Competitor	30%
4	Evidence of additional research i.e. independent research/ reading beyond what was directed in lectures	10%

Marking Criteria:

1	Represents work of real distinction, showing evidence of independent reading and thinking (e.g. excellent marks in 1-6, with emphasis placed particularly on 6)	70 – 100%
2	A convincing argument demonstrating clear analysis and critical ability (e.g. good marks on 1 – 5, with emphasis placed on 2 & 3)	60 – 69%
3	Sensible use of most major points at a reasonably sophisticated level (e.g. good marks on 1,3,4 & 5 with some marks in 2 & 3)	50 – 59%
4	Demonstrates some knowledge and understanding of topic (e.g. good marks 1,4 & 5)	40 – 49%

	with some marks in 2 & 3)	
5	Some relevant material but inadequate or seriously incomplete treatment of same	Fail
6	Serious lack of relevance; signs of lack of involvement with course material; serious confusion	Bad Fail

Criteria Descriptor	Calculation of Ratios	Ability to analyse meaning of ratios and apply them to the financial performance of the company, select 2 non-performance measures and assess how the company is doing in trying to achieve its mission statement	Linking use of ratios to financial performance	Evidence of additional research - use of ratios and guidance not covered in lectures
Weighting to total 100	20	40	30	10
100				
A (80-100)	Calculation of ratios correct	Student able to extract figures from company accounts, decides on what ratios to calculate, calculates ratios with reference to the company	Student demonstrates complete knowledge and uses ratios to explain the performance of the company while also outlining their limitations	Providing details of outside research, use of ratios not covered in lectures and knowledge which indicates very high level of understanding of ratio analysis

B+ (70-79)	Vast majority of ratio calculations correct - mistakes only of an arithmetical nature	Student able to extract figures from company accounts, decides mostly what ratios are needed, and then calculates ratios	Student demonstrates very good knowledge and uses ratios to explain the performance of the company but does not fully explain their limitations	Use of additional ratios not covered in lectures but absence of high level of understanding of these ratios
B (60-69)	Some mistakes including mistakes relating to the input figures into the calculations, but calculations are correct	Student does not extract all relevant information and hence does not input all information into the ratio analysis	Student demonstrates good knowledge of why linkage is necessary and tries to carry it out but does not reach high enough standard	Evidence of additional research but little evidence of using this to further the explanation of the performance of the company
C+ (55-59)	Mistakes in relation to both the input and calculation of ratios	Some information is missing that should be included in order to come to a complete conclusion about the ratios needed to be calculated	Linkage is good but because not all the necessary information is used, it does not contain all the links required	Evidence of some additional research including some use of additional ratios
C (50-54)	Mistakes in relation to both the input and calculation of ratios, plus some ratios missing	A lot of information is missing that should be present in order to carry out a complete review of the company	Linkage is present but not to the standard required	Some additional ratios used by the student but no thought put in as to why they are being used

D (45-49)	Student encounters problems with calculations demonstrating that work needs to be done with the fundamental concept of ratio calculation.	Student gets confused with what is relevant information for ratio analysis and what is not relevant	Student attempts to link but serious problems emerge trying to do so	No effort to include more than a few token additional ratios
F (0-44)	Serious problems in inputting figures into the ratio calculations. Student demonstrates that he/she does not understand how to calculate ratios	Student does not attempt to use information available to aid the calculation of ratios. Student does not appreciate the need for ratio analysis	Student makes a poor attempt to link the ratios calculated to the performance of the company.	No ratios apart from the lecture notes. Very few ratios including those from lecture notes