



Australian Government

AHCAGB604 Analyse business performance

Release: 1

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Modification History

Release	TP Version	Comment
1	AHCv1.0	Initial release

Application

This unit of competency describes the skills and knowledge required to analyse the business performance of an enterprise.

All work must be carried out to comply with workplace procedures, work health and safety legislation and codes.

This unit applies to individuals who take personal responsibility and exercise autonomy in undertaking complex work. They must analyse information and exercise judgement to complete a range of advanced skilled activities. They work in contexts that are subject to change and adapt a range of fundamental principles accordingly.

No occupational licensing, legislative or certification requirements are known to apply to this unit at the time of publication.

Pre-requisite Unit

Nil.

Unit Sector

Agribusiness (AGB)

Elements and Performance Criteria

Element	Performance criteria
Elements describe the essential outcomes.	Performance criteria describe the performance needed to demonstrate achievement of the element.
1. Analyse financial reports	1.1 Interpret taxation reports and determine accounts to be true and fair 1.2 Review and interpret management reports generated by the enterprise 1.3 Determine distribution of profit
2. Use financial analysis	2.1 Calculate gross margins and relevant breakdowns of profit and

Element	Performance criteria
tools	loss 2.2 Calculate ratios related to production activity, solvency and liquidity, gearing and profitability 2.3 Source and compare relevant performance benchmarks 2.4 Identify and analyse trends in production and profitability
3. Identify opportunities for increasing profit	3.1 Assess yield or production potential and determine current position 3.2 Identify key issues related to production efficiency 3.3 Identify key issues related to market return
4. Develop strategies for improving business performance	4.1 Use Strengths, Weaknesses, Opportunities and Threats (SWOT) approach to determine possible strategies for addressing production and marketing issues 4.2 Perform sensitivity analyses to evaluate strategies

Foundation Skills

Foundation Skills essential to performance are explicit in the performance criteria of this unit of competency.

Range of Conditions

Unit Mapping Information

This unit is equivalent to AHCAGB604A Analyse business performance.

Links

Companion Volume implementation guides are found in VETNet -

<https://vetnet.education.gov.au/Pages/TrainingDocs.aspx?q=c6399549-9c62-4a5e-bf1a-524b2322cf72>