



**“A CASE STUDY ON PERCETAKAN NASIONAL MALAYSIA BERHAD (PNMB) OF THE EVALUATING
FINANCIAL PERFORMANCE ON RATIO ANALYSIS AND COMMON SIZE FINANCIAL STATEMENT
ANALYSIS”**

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APRIL 2011

DECLARATION OF ORIGINAL WORK



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“DECLARATION OF ORIGINAL WORK”

I, Nur Firdaus bt Md Akhir @ Rosidan, (IC Number: 881008-56-5376)

Hereby declare that:

- This work has not previously been accepted in substance for any degree, locally or overseas and is not being concurrently submitted for this degree or any others degrees
- This project paper is the result of my independent work and investigation, except where otherwise stated
- All verbatim extracts have been distinguished by quotation marks and sources of my information have been specifically acknowledge

Signature: _____

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LETTER OF SUBMISSION

APRIL 2011

Head of Program

Bachelor of Business Administration (Hons) Finance

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Universiti Teknologi MARA (UiTM)

Kampus Bandaraya Melaka

Dear Madam,

SUBMISSION OF PROJECT PAPER

Attached is the project paper titled “**A Case Study on Percetakan Nasional Malaysia Berhad (PNMB) of The Evaluating Financial Performance on Ratio Analysis and Common Size Financial Statement Analysis**” to fulfil the requirement as needed by the Faculty of Business Management, Universiti Teknologi MARA (UiTM).

Thank you

Yours sincerely,

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CHAPTER ONE: INTRODUCTION

1.0 OVERVIEW

Financial statement analysis provides information to those interested in the financial condition and operating results of a company. When financial statement items are considered individually, they usually will have a limited significance. A better perspective is gained when comparisons are made with previous statements, other business and industry averages.

The main purpose of conducting financial analysis is to measure profitability and solvency. A large part of financial analysis deals with the interrelationship between various pieces of information. Financial ratios are used to express many of these relationships. Almost all of the information needed to perform the analysis is found on the balance sheet, income statement, or statement of cash flow. **(David Johnston, 2006).**

Financial statement analysis is an integral and important part of the broader field of business analysis. Financial statement analysis is the application of analytical tools and techniques to general-purpose financial statements and related data to derive estimates and inferences useful in business analysis. Financial statement analysis reduces reliance on hunches, guesses and intuition for business decisions. It decreases the uncertainty of business analysis. It does not lessen the need for expert judgment but, instead provides a systematic and effective basis for business analysis. **(K.R. Subramanyam, John J. Wild, 2009).**