

Guidelines for the Presentation *Refer to the Written Entry and Presentation Evaluation Form.*

How the information is presented is up to the team within the following guidelines.

1. All material must be prepared by the participants.
2. The participants may bring copies of the prospectus to the presentation for their personal reference. These do not have to be in official folios, will not be evaluated, and may not be shown to judges.
3. Self-contained, state-of-the-art technology (personal or laptop computers/hand/held digital organizers) may be used. However, participants must use battery power even if electrical outlets are available in the room.
4. Visual aids (poster paper, flip charts, etc.) may be used.
5. All materials, equipment, supplies, etc. must be provided by the participants. DECA ASSUMES NO RESPONSIBILITY FOR DAMAGE/LOSS OF MATERIALS, EQUIPMENT, SUPPLIES, ETC.
6. Only materials (includes computer equipment, visual aids, etc.) that can be easily carried to and from the competition areas by the actual participants will be permitted. Only the participants may handle and set up their materials. No outside assistance will be allowed.
7. Participants will have up to twenty (20) minutes to present their proposal and answer questions from the judges.
8. Space provided for this event may be limited to a 6' x 8' pipe-and-drape booth in an arena atmosphere (includes judge's table and chairs).
9. When using a presentation aid, such as a laptop computer, the noise level must be kept at a conversational level that does not interrupt other participants. If this guideline is not followed, the participant will be interrupted and asked to follow the noise policy. Failure to do so may result in disqualification.

Presentation Schedule

Presentations will be scheduled at forty-five (45) minute intervals:

- Fifteen (15) minutes for judges to review prospectus
- Twenty (20) minutes for participant set-up, presentation and questions from the judges
- Ten (10) minutes for scoring by the judges

The Financial Statement Analysis event was created by DECA/Delta Epsilon Chi in response to the career opportunities available for college graduates in the accounting and financial fields.

A team of 2-3 participants with career interests in accounting and finance have analyzed the financial statements of two (2) companies from the same industry. Every team uses the same two companies. Each team is to prepare a written prospectus prior to the conference, then present their findings and analysis to you, as the judge, using both the written prospectus and presentation.

Acting as financial consultants, the team will be analyzing each company's annual report (10-K filing), which serves as a "resume" of a corporation. Much of the information provided in corporate annual reports and in the 10-K is dictated by Generally Accepted Accounting Principles (GAAP) and by the Securities and Exchange Commission (SEC). Specifically, GAAP requires annual reports to disclose four financial statements: a Balance Sheet, a Statement of Cash Flows, an Income Statement and a Statement of Retained Earnings.

Judges are given copies of the identical financial statements used by the students, as well as the answers to the required calculations. As the judge(s), you are NOT acting as representatives of either company being analyzed.

The average person may not even know where to locate a company's financial statements. Even a seasoned business professional may not be able to analyze "raw" financial data and make competent decisions based on that data. This is why even high-level executives rely on specialists in the areas of finance and accounting. Determining the best way to tell the financial story is a critical skill in business. Therefore, each team's main responsibility in making their presentation is to draw conclusions from the data that they have gathered, determine the relevant position of each of the corporations in all of the analyses that they perform, and do so in a way that is understandable to you as the judge(s).

Judging the Written Entry and Presentation

Please familiarize yourself with all of the guidelines, financial statements and calculations before reading any of the prospectuses and interacting with participants. Penalty points (see Written Entry Checklist) have already been assessed. Your job is to evaluate each team's written prospectus and presentation based on the Written Entry and Presentation Evaluation Form.

1. To ensure fairness, at no time should a participant be asked where he/she is from (school, state, country, etc.).
2. Place the participants' names and identification numbers, using labels if provided, on the bubble score sheet as instructed (if not already done). If a bubble score sheet has not been provided, this information must be placed on the evaluation form for this event.
3. Participants will be scheduled for presentations at forty-five (45) minute intervals. Before each team enters the judging room/area, you will have fifteen (15) minutes to review their prospectus.
4. The participants will begin by setting up visuals, equipment, supplies, etc.
5. Participants will have up to twenty (20) minutes to set up in the presentation room/area, make their presentation and answer questions from the judges. Remember, you are not acting as representatives of either company being analyzed. You may refer to the team's prospectus or to your notes during the interaction with the participants.

6. You may ask questions of the participants to determine their ability to think spontaneously. To insure fairness, you must ask all participants the same standard questions (one from each Section would be appropriate). After asking the standard questions, you may ask other questions for clarification specific to the current team.
7. Following the team's interaction with you, please thank the participants for their presentation but give no indication of their performance/score.
8. During the last ten (10) minutes, after the participants are excused from the judging area, you may score the participant(s). Refer to the Evaluation Criteria section for guidelines. On the bubble sheet provided, please bubble in the appropriate score and write the score on the corresponding line to verify accuracy. Please make sure not to exceed the maximum score possible for each item.

Please make sure to score all categories, add them for the total score, and then initial the total score. The maximum score for the evaluation is one hundred (100) points.

NOTE: If a bubble score sheet is not provided, indicate your scores on the Financial Statement Analysis Evaluation Form.

The Evaluation Form follows the outline shown in the section titled Format for Prospectus and Evaluation of the Prospectus, and the section titled Guidelines for the Presentation, which explain in greater detail what should be discussed in each section. As you read the prospectus and listen to the presentation, ask yourself, "How well does this team know their material and understand the analysis and use of financial statements? Did the participants communicate clearly?"

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Evaluation Criteria

A score under the heading **Exceeds Expectations** in any category means that, in your opinion, the information is presented in an effective, creative way; in effect, nothing more could be expected of the participants.

A score under the heading **Meets Expectations** in any category means that, in your opinion, the information is presented well. There may be a few minor problems or omissions, but they are not significant. Presentations/ Recommendations which earn this level in every category would probably receive strong consideration for adoption.

A score under the heading **Below Expectations or Little/No Demonstration** in any category means that some major flaw has been noted which damages the effectiveness of the presentation. This may be a major omission, a serious misstatement or any other major flaw.

Judging Summary

Maximum score is 100 points. A score of 70 or better would earn the participants a Certificate of Excellence.

We hope you are impressed by the quality of work of these students with a career interest in the fields of accounting and finance. If you have any suggestions for improving this event, please mention them to your event manager.

We thank you for your help.

Participant's Name: _____

Participant's Name: _____

I.D. Number: _____

I.D. Number: _____

Participant's Name: _____

I.D. Number: _____

Please refer to Guidelines for the Format of the Prospectus for a more detailed explanation of these items.

	Checked	Penalty Points Assessed	Page No./ Notes
1. The Written Statement of Assurances must be signed and submitted with the entry.	_____	15	_____
2. Entries submitted in an official Delta Epsilon Chi (or DECA) written event folio. Two copies submitted.	_____	5	_____
3. Title page information has been provided as requested.	_____	5	_____
4. Limited to the number of pages specified in the guidelines. One page will be counted for each 8.5 x 11 inch panel or fraction thereof (foldouts, brochures, etc.).	_____	5 per page	_____
5. All pages are numbered in sequence (except for the title page, which is not numbered).	_____	5	_____
6. Major content must be at least double-spaced (not space-and-a-half). Title page, bibliographical references, appendix content, footnotes, long quotes, material in tables, figures, exhibits, lists, headings, sample letters, forms, charts, graphs, etc. may be single-spaced.	_____	5	_____
7. Entry must be typed/word processed. Handwritten corrections will be penalized. Charts, graphs, exhibits may be handwritten.	_____	5	_____
8. The body of the written entry follows the sequence outlined in the guidelines. Additional subsections are permitted.	_____	5	_____
9. Appendix has been included to show calculations.	_____	5	_____

TOTAL Penalty Points Assessed _____

A check indicates that the item has been examined.
 A circled number indicates that an infraction has been noted.
 A page number indicates the location of the infraction.

Research and report writing are important elements of modern business activities. Great care must be taken to assure that the highest ethical standards are maintained by those engaging in research and report writing. To reinforce the importance of these standards, all written entries in Delta Epsilon Chi’s Competitive Events Program must submit this statement as part of the entry. The statement must be signed by both members of the competitive events team, and should be placed at the front of the written entry binder that is submitted for penalty points.

I understand the following requirements as set forth by DECA Inc. for all Competitive Event entries containing a written component. These requirements are additional to any general competitive event rules and regulations published by DECA Inc. By signing this statement, I certify that all are true and accurate as they relate to this entry.

1. The contents of this entry are the results of the work of the team members listed below.
2. No part of this entry has been previously entered in international competition.
3. This entry has not been submitted this year for international competition in any other Delta Epsilon Chi competitive event, nor by any other team in this event.
4. Credit for all secondary research has been given to the original author and is stated as such in the written project.
5. I understand that DECA/Delta Epsilon Chi has the right to publish this entry. Should DECA/Delta Epsilon Chi elect to publish this entry, I will receive an honorarium from DECA/Delta Epsilon Chi. Teams with extenuating circumstances may appeal the right to publish the entry to the executive committee of the board of directors prior to submission of the project for competition.
6. I understand that the ideas and information presented in the written project and judge interaction will become public information. Therefore, DECA Inc., its staff, volunteers and organizational partners cannot reasonably be expected to ensure the security of my/our ideas and information.

This statement of assurances must be signed by all members of the team and submitted with the entry during the Financial Statement Analysis event briefing. If not, the team will be given 15 penalty points.

Name of Chapter		Chapter Advisor
Participant’s Name	Participant’s Name	Participant’s Name
Signature	Signature	Signature

Hole punch and place in front of the written entry. Do not count as a page.