N. S. Plaskova

COMPANY'S FINANCIAL STATEMENTS AND THEIR ANALYSIS

TEXTBOOK

For bachelors of "Economics",
"Economic Security",
"Finance and Credit",
"Management",
"State and Municipal Management"

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The book contains theoretical, methodological and practical materials necessary for the study of the Financial Reporting course by students of higher educational institutions studying in the fields of Economics, Management, Finance and others. The textbook outlines modern methods and techniques that will help students understand the content of the company's financial statements, analyze the information contained therein, and assess the company's financial position, profitability, liquidity, and solvency. Along with the theory, the book presents practical calculations performed in a certain sequence according to the actual reporting of the production company in the format of case studies. The book will also be of interest to practicing specialists in the field of financial management of the company, accountants, business analysts, and arbitration managers.

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PREAMBLE

Brief description of the training course

The academic discipline “Financial Reporting Analysis” is designed to provide students with knowledge of the theory and practice of analysis. It focuses mainly on students acquiring skills in using financial reporting as an information base for forming systems of analytical characteristics of a company’s activities, preparing sound management decisions aimed at improving business planning and performance monitoring.

Purpose and objectives of the discipline

The purpose of the training course “Analysis of financial statements” is to master the basics of theory and practice of analyzing the company’s activities, which is the most important management function in various sectors of economy, to acquire skills in using financial reporting analysis methods and their application to justify operational and strategic decisions in the field of production, economic, financial, investment and innovation activities aimed at improving business efficiency and growth its market value.

Keyword

Analysis of financial statements, system of indicators of analysis of financial statements, methods of analysis of financial statements, objects and subjects of analysis of financial statements, information support of analysis of financial statements, financial position of the organization, income, expenses, financial results, business activity, efficiency of the organization, profitability.