N.S. Plaskova

FINANCIAL ANALYSIS IN COMPANY MANAGEMENT

TEXTBOOK

For bachelors of "Economics",
"Economic security",
"Finance and Credit",
"Management"

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The textbook's content covers the theory, methodology, and practice of conducting financial analysis of a company for business management purposes. The book's materials will be useful for students of economics, as well as practitioners in the field of business analytics, auditing, accounting, and managers of various professional fields. In the textbook, you can find answers to many questions that are necessary for analyzing and forecasting the financial situation, liquidity, profitability and profitability of a company. Examples of the analysis of multiple indicators are illustrated by practical calculations and conclusions.

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INTRODUCTION

Modern global economic trends and business integration require standardization of financial information that discloses the results of the activities of companies present on the international markets of goods and capital. Business entities-legal entities should form reliable financial statements that meet the requirements of international standards and are aimed at a wide range of external and internal users. The results of all business operations of the organization, recorded and accumulated in the framework of accounting, at the end of the reporting period should be systematized and presented in the form of specially prepared documents, the totality of which is the financial statements.

Financial statements are a source of information for various stakeholders – shareholders, investors, stock market participants, credit institutions, and investment companies. Financial analysis of the reporting data is also necessary for the management and managers of the reporting company itself to understand the dynamics of the financial situation and the performance of the business, to assess the impact of factors on their level. In financial statements of different countries, there are differences caused by social, economic, legal and other conditions, which has led to the emergence and use of various approaches to the formation of indicators that characterize the results of economic activities of organizations, and in particular, such elements of the financial situation as assets, liabilities, capital, cash flows, income and expenses.

The processes of international integration of business and capital have led to the need to standardize financial statements that meet the general rules that are developed by the International Accounting Standards Board (IASB), which for several decades has created and continues to improve common unified standards – International Financial Reporting Standards (IFRS) for all countries of the world.

Financial statements prepared in accordance with IFRS provide interested users with more detailed and reliable information about the results of the organization's activities as of the reporting date. International financial reporting indicators are studied using a wide range of analytical procedures, methods and techniques for a deep and comprehensive assessment of the company's financial position, financial results of its activities, and identifying trends for business forecasting for management purposes.

The results of analysis of financial statements necessary for the management of organization, first of all, to summarize the activities, information security operations, and development of strategy business development. The management of any company for effective business management needs a deep analysis and assessment of the use of resource potential, equity and debt capital, fixed and working capital, etc.

Systematic analysis of financial statements helps to identify negative trends in a timely manner, and make corrective management decisions aimed at minimizing financial and business risks. Financial analysis, carried out, as a rule, by employees of the company's financial and economic services, is an important element of an integrated business management system, a means of identifying unused reserves and developing a program for their implementation, and also performs a control function.

This book will help readers to understand the complex issues of the theory and practice of analysis financial statements, will allow them to acquire the necessary knowledge, skills and competencies in the field of financial analysis.

The key tasks of studying of analysis of financial statements are the formation of deep knowledge about the organization and methodology for analyzing individual and consolidated financial statements, obtaining an objective view of the company's achieved financial results and understanding the reasons for their changes, justifying management decisions for implementing financial policy and production management.