

Plaskova N.S.

ECONOMIC ANALYSIS: THEORY, METHODS, ORGANIZATION

TEXTBOOK

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

UDC 658.5(075.8)

BBC 65.9(2)30

ISBN 978-80-88612-09-4

DOI: [10.29013/EATMO.PlaskovaN.126.2023](https://doi.org/10.29013/EATMO.PlaskovaN.126.2023)

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Economic analysis: theory, methods, organization. Textbook – Praha: Premier Publishing – 2023. – 126 c.

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The textbook contains the main theoretical, methodological, organizational and practical issues of the basic academic discipline “Economic analysis”, provided for by the state educational standards of Russia of higher professional education in the areas of “Economics”, “Economic Security”, “Finance and Credit”, “Management”, “State and Municipal Management” and others. The publication introduces the theoretical foundations of economic analysis, modern methods and techniques of financial and managerial analysis of the activities of economic entities, the practical implementation of which should contribute to improving the quality of management of organizations of various industries and organizational and legal forms, substantiating the optimal strategy and tactics of business.

Subscribe to print 16/03/2023. Format 60×84/16.

Volume: 7,25 printed sheets

Offset Paper. Garinitura Arno Pro. Pec. liter. 12. Quantity: 500 copies.

Typeset in Premier Publishing Praha, Czech Republic.

Printed by Premier Publishing

Praha 8 – Karlín, Lyčkovo nám. 508/7, PSČ 18600, Czech Republic

pub@ppublishing.org, ppublishing.org

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Introduction

One of their main goals of entrepreneurial activity is profit as the most reliable financial source of the well-being of both the company itself and its owners. Business results depend on how fully, accurately and in a timely manner the company can assess the impact of various external and internal factors and resist their negative impact associated with a high level of risks. Economic analysis, which is, firstly, one of the directions of modern economics, and secondly, the most important function of business management, allows you to assess the priority of goals and objectives for owners, managers and investors, the main content of economic analysis from a practical point of view is a comprehensive study of the company's management system, the level of its financial stability and the efficiency of resource use, determining the prospects for sustainable development.

The development of economic analysis, both in theoretical and applied aspects, its dissemination in business practice is the key to the successful operation of a commercial organization. In modern conditions, the management of any company for effective business management needs a deep analysis and assessment of the use of resource potential, capital, fixed and working capital, etc. Systematic economic analysis is one of the main elements of the business management system, a means to identify unused reserves and develop a program for their implementation, performs a control function.

Economic analysis is one of the basic disciplines for undergraduate students studying in the areas of “Economics”, “Economic Security”, “Finance and Credit”, “Management”, “State and Municipal Management” and others. The purpose of studying economic analysis is the formation of theoretical knowledge, the study of methods and the acquisition of practical skills to assess and predict the effectiveness of companies in various sectors of the economy. In addition, the textbook will be useful to specialists of companies – practicing economists, accountants, external and internal auditors, financial analysts, etc.