

عنوان مقاله:

Use of mathematical methods for analyzing financial statements

محل انتشار:

اولین کنفرانس ملی حسابداری و مدیریت (سال: 1392)

تعداد صفحات اصل مقاله: 5

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خلاصه مقاله:

Increase in the financing turnover is one of the most important aims of economical organizations and companies management. In fact, with study of the available data and statistics and digits from their financial accounts, they try to get a figure of their organizational yield (which is obtained with the use of energy and lots of money) and with analyzing the present condition and considering the strategic and long term organizational aims and also awareness from its strength and weakness points and proper inductions, causes optimal activities and acceptable exploitation from the financing. In this regard, analysis of cost- effective financial accounts can cause the necessary ground for recognition of difficulties ahead of the organization and be a way for solving many problems for the future and look into the future decisions. Even though the very much ago the analysis of financial ratioship has been a considered matter, but the limitation of the analysis with regarding one factor on the face and the other factor in the bottom, it will evaluate only one dimension and therefore with considering financial ratio in separate form, it usually cannot be a good guide for financers and companies managers. To solve this problem in this article it has been suggested that we initially analyze the experts and specialists in industries and use the analytic processes in order of importance in different financial ratios in comparison to each other. Then combine the ratios with regard to 4 sets of the ratios as heads of each company. Importance and usability of each company in comparison to the other companies will be measured. It is obvious that the mark for each company's usability with different data is mentioned which can be a suitable guide for the financer as well as the managers of the company to notice the primacy of the financing and orientation of the company is determined with more care. The results of the research show that among the cash flow ratios, speed ratio, and among the growth ratios, increase in the salary ratio and among the operational ratios, stock turnover ratio have the highest importance. After using combined endices as received and use of a covering analyzing model total data of companies insurability mark can be calculated

کلمات کلیدی:

financial accounts. Financial ratios, productive companies

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