

SUMMARY

Subject matter of the dissertation: Analysis of the organization's financial standing as a tool of a making management decisions.

Author of the master's dissertation: Bakhareva Yulia Olegovna

Scientific supervisor of the master's dissertation: doctor of economic science, professor Maslova Dagmara Vasilievna

Customer organization: "DDD", Ltd, Republic of Northern Osetia-Alania, v.Dzuarikau.

Topicality of the research is conditioned by the fact that in order to ensure the organization's survival and its stable work in modern economic conditions. The organization's management should first of all be able to develop a realistic approach to the assessment of both the standing of their organization and of the existing potential competitors. The financial standing is the most important characteristic of the organization's economic activity. This determines the competitiveness, potential in business collaboration, assesses the degree to which the economic interests of the organization itself and its partners in the financial and production respect are guaranteed. However the ability to realistically assess the financial standing is not sufficient. The competitiveness of the organization can be only provided by the right control over the flow of the financial resources and capital available in the organization.

Objective of the research is the assessment of the organization's financial standing in modern economic conditions and the elaboration of the effective management decisions to improve to improve the organization's financial stability.

Tasks:

1) to give a general definition of indicators describing the organization's financial standing, to determine their meaning to assess the organization's economic activity;

2) to analyze the cost of production of "DDD", Ltd;

3) to work out the management decisions aimed to improve the financial standing of “DDD”, Ltd.

Theoretical and practical significance of the research is the elaboration of the recommendations on the development and improvement of the theoretical and methodological principles of the analyzes and assessment of the organization’s financial standing on the bases of modern methods meeting the requirement of the market economy. Practical significance is the realization of the author’s recommendations in the practice of the organizations’ financial and economic activity.

Results of the research. The work conducted a complex research into the financial standing of “DDD”, Ltd, including the analyzes of the main groups of indicators of the financial ability, profitability, liquidity and business activity of the enterprise. The results of the analyzes will enable “DDD”, Ltd to use its potential more actively.

Recommendations. The recommendations elaborated in the work can be useful for “DDD” in order to consolidate the organization’s financial standing. The proposed measures on the improvement of the organization’s profitability and cutting down the cost of production will be enable it to cut the production and realization costs and what’s more will help to generate the revenue. The introduction of the proposed measures does not require considerable financial investments on behalf of “DDD”, Ltd.