

№1. Агностическое управление

Коэффициент текущей ликвидности предприятия равен 0,7, краткосрочная задолженность предприятия составляет 500 тыс. руб. и не меняется со временем в обоих вариантах.

Какой из двух предложенных ниже вариантов финансового оздоровления и повышения стоимости предприятия более предпочтителен с точки зрения ликвидации угрозы банкротства?

Вариант 1. Продажа недвижимости и оборудования с вероятной выручкой от этого на сумму 600 тыс. руб.
Вариант 2. В течение того же времени освоение новой имеющей спрос продукции и получение от продаж чистой прибыли 400 тыс. руб. При этом необходимые для освоения выпуска новой продукции инвестиции в размере 200 тыс. руб. финансируются из выручки от продажи избыточных для выпуска данной продукции недвижимости и оборудования.

Решение:

1) Рассчитаем коэффициент текущей ликвидности предприятия, применяя данные предложенные в варианте 1:

$$Ктл = 600000/500000 = 1,2$$

$$1,2 + 0,7 = 1,9$$

Следовательно:

Вариант 1. Обещает увеличение собственных оборотных средств на 600000 руб., что повысит коэффициент текущей ликвидности на 1,2, доведя его до 1,9. Однако эта величина с точки зрения Федеральной службы России по финансовому оздоровлению и банкротству не достаточна (меньше 2) и не позволяет сделать вывод об избежании угрозы банкротства.

2) Далее рассчитаем текущую ликвидность с применением данных для варианта 2:

$$Ктл = (600000 + 400000) / (500000 + 200000) = 1,4$$

$$1,4 + 0,7 = 2,1$$

Из этого следует, что:

Вариант 2 позволяет увеличить коэффициент текущей ликвидности предприятия за счет капитализации дополнительной чистой прибыли до 2,1, что больше, чем в варианте 1. Кроме этого появление в этом варианте потока дополнительной прибыли повышает коэффициент платежеспособности предприятия и позволяет рассчитывать на то, что арбитражный суд не вынесет постановления о банкротстве.

Следовательно, из двух предложенных возможных решений, проведения мероприятий по финансовому оздоровлению организации, наиболее предпочтителен вариант 2.

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Table of Contents Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii

1. Understanding the eBook Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - The Rise of Digital Reading Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - Advantages of eBooks Over Traditional Books
2. Identifying Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - User-Friendly Interface
4. Exploring eBook Recommendations from Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - Personalized Recommendations
 - Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii User Reviews and Ratings
 - Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii and Bestseller Lists
5. Accessing Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii Free and Paid eBooks
 - Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii Public Domain eBooks
 - Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii eBook Subscription Services

- Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii Budget-Friendly Options
- 6. Navigating Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii eBook Formats
 - ePub, PDF, MOBI, and More
 - Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii Compatibility with Devices
 - Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - Highlighting and Note-Taking Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - Interactive Elements Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
- 8. Staying Engaged with Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
- 9. Balancing eBooks and Physical Books Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - Setting Reading Goals Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - Fact-Checking eBook Content of Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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