

№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:

$$K_{тл} = 600000/500000 = 1,2$$

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

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:

$$K_{тл} = (600000 + 400000)/(500000 + 200000) = 1,4$$

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

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.

Reshenie Gornykh Zadach Na Evm Pri Osvoenii Rudnykh Mestorozhdenii

Академия наук СССР



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