Nel. Антикризисное управление

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

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

Вариант 1. Продава недвижимости и оборудования с вероятной выручкой от этого на сумыу 600 тыс. руб. Вариант 2. В течение того же времени освоение новой имеющей спрос продукции и получение от продажчистой прибыли 400 тыс. руб. При этом необходивые для освоения выпуска новой продукции инвестиции в размере 200 тыс. руб. финансируются из выручеи от продажи избыточных для выпуска данной продукции нешискимости и оборудования.

Решение:

 Рассчитаем коэффициент текущей ликвидкости предприятия, применяя данные предпоженные в варизанте 1:

 $K\pi\pi = 6000000/5000000 = 1.2$

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 величняя с точки зрения Федеральной службы России по финансовому оздоровлению и банкротству не достаточна (меньше 2) и не позволяет сделать вывод об избежание угрозы банкротства.

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

 $K \tau \pi = (600000 + 4000000)/(5000000 + 2000000) = 1.4$

1.4 + 0.7 - 0.1

Изэтого 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 постановления о банкоотстве.

Следовательно, из двух предложенных возможных развитий, 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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