

ANALIZA SITUAȚIILOR FINANCIARE / ANALYSIS OF FINANCIAL STATEMENTS

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Abstract:

Financial statement analysis is the art of analyzing and interpreting financial statements. One major objective of financial statement analysis is to “understand the numbers” or “get behind the figures” – that is, to employ the tools of financial analysis as an aid to understanding reported financial data and then use that understanding to better manage a business. We can develop various analytical measures to portray meaningful relationships and extract information from raw financial data. In the final analysis, informed decision- making is the overriding goal of financial statement analysis.

Keywords: financial statement, financial analysis, financial data, decision-making

JEL codes: G30