

Analyse financière par les ratios

Introduction

L'outil utilisé dans les analyses financières est appelé "ratio", qui est un coefficient calculé à partir d'une fraction, c'est-à-dire un rapport entre des sommes tirées des états financiers. Ils servent :

- S de mesure de la performance;
- S d'instrument de contrôle;
- S de guide à l'établissement de mesures correctives.

On compare les ratios avec

- S les ratios des années précédentes de l'entreprise;
- S les secteurs du même secteur d'activité.

On évalue les points suivants:

- S sa santé financière, donc sa rentabilité,
- S sa solvabilité,
- S les risques encourus,
- S la probabilité de survie de l'entreprise

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