

An Analysis of Financial Performance Using the EVA Method

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Abstract

The paper considers company performance measures and the development of the Economic Value Added (EVA) indicator in volatile economies, particularly in the case of the Czech Republic. Methods used for pyramidal analysis, their assumptions, and their application possibilities are discussed. A functional method of analysis is derived, and the arguments for the employed application are presented. In addition, logarithmic and functional methods of pyramidal analysis are compared.

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