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Bankruptcy prediction and financial statements. The reliability of a financial statement for the purpose of modelling

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Summary/Abstract: Experts representing not only management and organization science, but also the assessment of investments, even some other fields within the science of economic management for a long time have had a focus on the profitable subsistence and safe operation of companies and business associations. The interest-bearing groups primarily take the analysis of the balance sheet, the profit and loss statement and the cash flow statement as a basis to assess solvency and the condition of economic management. An analysis of the publicly available data and financial statements can help get a picture of the



property, financial and income position of companies. Analysts and researchers convert the data set from the financial statements into financial indices and attempt to learn “useful” information from them. The study is intended to demonstrate if the above predictive models can be used with greater safety in case the rules taken as a basis upon making the report are clearly understood or in case the presentation criteria required by these rules and presented in the accounting reports are reconsidered on account of the reliability of the prediction. My aim was to present that the rearrangement of a financial statement is required for the models to show reliable results.

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