

THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF THE ANALYSIS OF THE FINANCIAL STATE AND APPLICATION WITH LEADING CONSTRUCTION ENTERPRISES

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The problems, connected with the development of the enterprises from the sector of construction as a leading sector in the economy of this country is incessantly holding the attention of a number of specialists in theory and practice. One of the ways to get an idea of the processes running in those business units is to analyze their financial state. In the study there is made a generalization of the knowledge on the theoretical and methodological principles of the financial state of enterprises and an analysis of leading construction enterprises with respect to their profitability, effectiveness, liquidity, financial autonomy and convertibility. From the body it becomes clear that irrespective of the overall positive development of the sector, in construction enterprises there run processes, which are sometimes not entirely identical and are even contradictory. The proof of that conclusion are found in the respective financial indicators of the business units under study for the period 2005 - 2007, in the conducted comparisons and analyses.