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Diagnosticul financiar în termeni de rentabilitate The financial diagnosys in rentability's terms

Abstract:

In a market economy the reason for developing of any activity (excepting association and non profit organization) is profitability. The profitability represent an economic category which expresses the jirm capacity to obtain profit. The outcome of the firm is submissively of the unforeseen events which accompany its activity in all the domains, namely the risk.

The notion of "risk" is inseparably connected with the profitability and the flexibility.

The risk interpretation is through inconstantly of the result afecting the assets profitability and in fact the invested capital. This inconstantly can be better stopped by the firm if this (the firm) have a certain grade of flexibility.

This paper named "The financial diagnosys in rentability's terms" presents some theorethical aspects about the firm's rentability. The financial diagnosys consist in the rentability's diagnosys and the risk's diagnosys.

The rentability's diagnosys is realised with the helped of two category of rates: economic rentability rate and financial rentability rate.