

THE EFFECTS OF REEVALUATING THE BALANCE SHEET ON THE FINANCIAL STANDING OF THE COMPANY

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ABSTRACT: The annual financial statements of different companies must emphasize, for the internal and external users, the activity that was run and the standing at a specific moment of time. The assessment of a business doesn't affect the accounting registrations. However, "the accurate image" provided by the book-keeping is a significant landmark for the evaluator when applying the evaluation methods. In this paper, in order to emphasize the effects of reevaluating the balance sheet on pointing out the financial standing, we have presented the calculation and the significance of the analysis indicators on a case study, before and after the reassessment operations.

Keywords: Financial analysis, reevaluation, financial standing, balance sheet

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