

Universal business activity level highlights in the financial management system

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Abstract

The article discusses the practicability of making the effective management decisions based on the permanent monitoring of key universal business activity level highlights of modern companies. Problem of the analysis and assessment of business activity remains poorly developed, though it has many methods. This is due to the fact that each author offers a variety of methods for fundamental highlights calculation, which do not always fully recreate the complete picture of the company's effectiveness. The authors research the practical application area of the business activity indicators, including for the grounded management decisions concerning the evaluation of investment attractiveness and efficiency of assets utilization of the modern companies. To justify the proposed hypotheses of relationship between the business activity and goodwill, the financial highlights were considered for several major Russian companies: PJSC Lukoil, OJSC Rosneft and PJSC Uralkali, which assessment allows the investor to assess the business activity of companies in different industries in the shortest time. The analytic highlights of all the companies were included sales revenue, net profit, capital expenditures, EBITDA. The model of highlights developed by the authors can be used by investors to quickly assess the company's goodwill.

Keywords

Business activity, Goodwill, Intangible assets, Level highlights