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SANATION AUDIT AND ENTERPRISES BANKRUPTCY

The article is devoted to the problems of the sanation audit application at evaluating a sanation capacity and the effectiveness of the enterprise's sanation plan amid the financial crisis. Methods, stages and key questions included in the sanation audit program are defined in the article. The assessment of the main indicators of financial state and the efficiency of the developed sanation plan by the example of the enterprise is given.

Keywords: bankruptcy, sanation, sanation audit, methods of sanation audit, financial sanation.

2009-2014 . 20% , 25% (2013-
2014 .) 20%, — 30-35%,
28% [4].

127- « ()» [1]. 26 2002 .

25 2003 . 367 [2].

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	II . 2014 .	III . 2014 .	IV . 2014 .	
:				
•	8,0	10,0	9,8	27,8
•	18,0	19,3	17,0	54,3
•	—	440,0	260,9	700,9
	9,6	6,4	9,0	25,0
	35,6	475,7	296,7	808,0
• (I)	8,0	16,0	2,0	26,0
• II	25,0	97,8	—	122,8
• III	—	289,2	—	289,2
• IV	—	41,6	—	41,6
• VI	—	—	22,6	22,6
	33,0	444,6	24,6	502,2
()	2,6	33,7	305,8	—
	1,08	1,07	12,1	1,61

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17,2%.

60% 305,8

3.

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			. (+;-)
	27,8	27,8	0
	—	54,3	+54,3
	600,0	700,9	+ 100,9
	—	25,0	+ 25,0
	627,8	808,0	+180,2
I	130,0	26,0	+ 104,0
	70,0	26,0	
	40,0	—	
	20,0	—	
II	122,8	122,8	0
III	289,2	289,2	0
IV	41,6	41,6	0
VI	22,6	22,6	0
	164,6	—	+ 164,6
	770,8	502,2	+ 268,6
	-143,0	305,8	

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1. (): 26 2002 . 127- () [] // . — 2002. — 43. — . 4190 (: www.consultant.ru (12.01.2016).
2. ».— 25 2003 . 367 [] // « - : www.consultant.ru (12.01.2016).
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