

ENTERPRISE THEORY



**SILESIA
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Business life cycle and its stages



For all the people who spent
money on Apple

Apple short

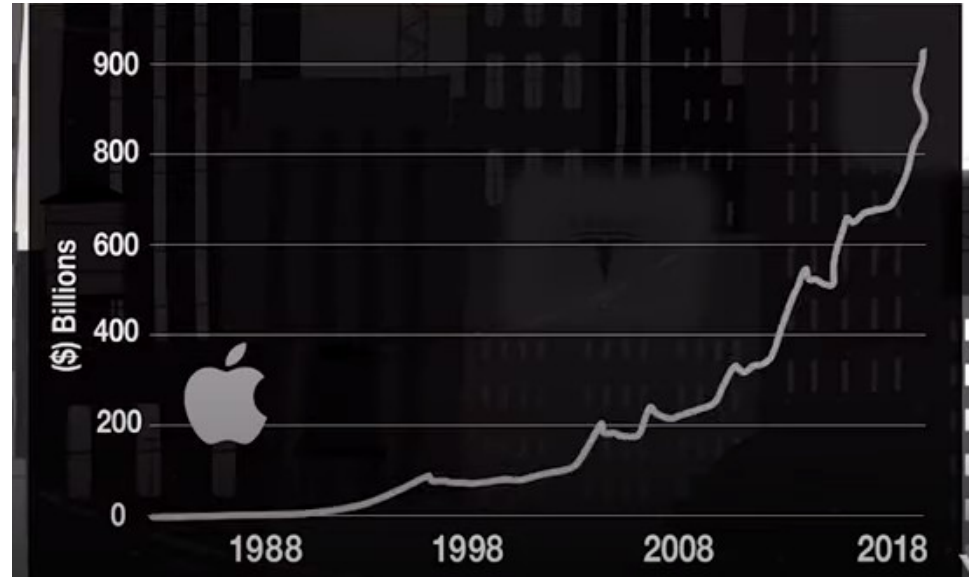
Apple long





Business life cycle and its stages

- establishment
- grow
- stabilization
- crisis (recovery)
- Extinction (liquidation of the enterprise)



PROPERTY AND CAPITAL STRUCTURE OF THE COMPANY

- company property necessary for the implementation of business activity:

production facilities, material, transport, buildings

- sources of property financing



Identifikace majetkové a kapitálové struktury

- jeden ze základních faktorů umožňujících plynule hodnotit finanční zdraví firmy
- nedílná součást průběžného vedení podnikových aktivit a cyklicky prováděných analýz výkonnosti firmy



BUSINESS PROPERTY – ASSETS

fixed assets:

- perform their function for at least one year
- fixed intangible assets:
 - ❖ Software
 - ❖ patents
 - ❖ intangible outputs of research and development
 - ❖ license



- long-term tangible assets:
- movable property:
 - machinery
 - production facilities
 - transports
 - inventory
- ❖ immovable property:
 - buildings
 - production halls
 - Grounds
- long-term financial assets:
 - ❖ shares and securities



- short-term (current) assets :
 - stock :
 - ❖ Material and raw material
 - ❖ Semi-finished products
 - ❖ Work in progress
 - ❖ Finished products
 - ❖ Auxiliary and operating substances
 - ❖ Packaging



- receivables:
 - ❖ outstanding financial amounts according to invoices
- short-term financial assets :
 - ❖ cash
 - ❖ money in a current account at the bank
 - ❖ checks



SOURCES OF ASSET COVERAGE - CAPITAL – LIABILITIES

Shares and equity :

- Shareholders funds:
- Capital
- Profit
- Funds



- **foreign capital:**
 - short-term foreign capital:
 - ❖ Short-term bank loans
 - ❖ Trade obligations
 - ❖ liabilities to employees
 - long-term foreign capital:
 - ❖ long-term bank loan
 - ❖ corporate bonds
 - reserves



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Thank you for Attentions 😊
