

MINISTRY OF EDUCATION OF THE REPUBLIC OF BELARUS

STATE EDUCATIONAL INSTITUTION

"SCHOOL OF BUSINESS OF BELARUSIAN STATE UNIVERSITY"

Chair of Innovative Management

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**THE QUALITATIVE FINANCIAL ANALYSIS
OF ENTERPRISE INCOME**

Master`s thesis

specialty 1-26 80 04 "Management"
(profile "Financial Management")

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GENERAL CHARACTERISTICS OF THE WORK

Master's thesis on the topic: THE QUALITATIVE FINANCIAL ANALYSIS OF ENTERPRISE INCOME: 62 pages, 13 figures, 14 tables.

Keywords: PROFIT QUALITY, HOME APPLIANCE INDUSTRY, ANALYSIS INDEX, STABILITY, RISK

The object of the research: Midea Group

The subject of the research: As a direct reflection of the actual financial situation and development prospects of enterprises, profit quality has always been an important indicator of comprehensive evaluation of enterprise development quality, which has important guiding significance for the management to formulate development strategy and improve production and operation process. Based on the analysis of the research background and status quo of corporate earnings quality, this paper starts from the financial statements, and selects the appropriate indicators from the five aspects of profitability, reliability, risk, growth and cash security to construct the Midea Group earnings quality analysis and evaluation system, which mainly includes the growth rate of net profit, the growth rate of gross profit of sales, the growth rate of cash flow and the growth rate of cash flow Earnings per share growth rate and other indicators. Then we choose stability, growth, cash security and profitability to build a four-dimensional evaluation system of Midea Group profit quality, and compare and analyze the profit quality of Midea Group and the domestic leading enterprises in the household appliance industry with the indexes of the evaluation system. According to the specific value and its range of change, we can check the fluctuation and change of each index, And then compared with the market average, get the conclusion. Then we use two different analysis models to analyze the profit quality level of Midea Group from the financial perspective, and put forward relevant suggestions for the problems of profit quality of Midea Group and the current market situation, hoping to be helpful for the research of profit quality of home appliance industry.