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THE BASES OF THE FINANCIAL ANALYSIS OF THE INFRASTRUCTURE OF ORGANIZATION BASED ON THE COGNITIVE MODELING TECHNOLOGY

The cognitive modeling technology is intended for the realization of the financial analysis of the certain object of research in the arbitrary environment of its functioning, includes the technique of its using, the algorithm of formation of the structure of the cognitive model, the innovative models of representation of the structure of the cognitive model, the technique of formation of the regulatory-legal basis of the financial analysis, the technique of formation of the information basis of the financial analysis, (the technique of additional check of the information basis of the financial analysis), the technique of formation of the model of accounting, the technique of formation of the working plan of accounts, the techniques of carrying out of the horizontal, vertical and trend financial analysis based on the formed (reconstructed) system of analytical coefficients, the parametrical cognitive models block for the horizontal, vertical and trend financial analysis based on the analytical coefficients system, the technique of research of the parameters of the cognitive model for the financial analysis and the algorithm of processing of a posteriori data (results) of the financial analysis.

The algorithm of formation of the structure of the cognitive model realizes the possibility of formation of the cognitive models on the basis of the classical or innovative (the graph, combining the theory of sets and the multilevel structural scheme) models of representation of data.

The technique of formation of the regulatory-legal basis of the financial analysis allows to realize the analysis of a set of existing laws, decrees of government and regulatory acts, which belong to the federal level, the level of the subject of the federation or the body of municipal unit, have been ratified and put into force in the territory of RF.

The technique of formation of the information basis of the financial analysis allows to analyze the main registers of the accounting and financial reporting for the realization of formation of the conclusions about the financial condition of the organizational structure.

The technique of formation of the model of accounting allows to realize the analysis of the input and output flows of the financial-material assets and the sources of their acquisition, and also the principles of formation of the primary reporting documents in the organization.

The technique of formation of the working plan of accounts allows to create and analyze the plan of accounts of the accounting in the organization of certain type (state, credit or commercial), which contains the exhaustive list of synthetic accounts of the first and second orders sufficient for the formation of the working plan of accounts.

The technique of carrying out of the horizontal financial analysis allows (for the revealing of tendencies and regularities) to realize the comparison of the nominal values of items and aggregates, which are obtained in the result of the synthetic and analytical accounting and are formed on the basis of the primary different-time registers of accounting.

The technique of carrying out of the vertical financial analysis allows (for the revealing of tendencies and regularities) to realize the comparison of the nominal values of items and aggregates, which are obtained in the course of the synthetic and analytical accounting on the basis of one from the primary registers of accounting on the certain date.

The technique of carrying out of the trend analysis on the basis of the system of analytical coefficients allows to realize the calculation of the nominal values of coefficients, characterizing the results of the financial-economy activity of the organization on the basis of the nominal values of items and aggregates, which are directly contained in the various primary and auxiliary registers of accounting and financial reporting compiled on the different date (the point of relevance).

The parametrical cognitive models block includes the parametrical cognitive models.

The cognitive model of the financial condition of the organizational structure acts as the (re)constructed (in width and depth) repertoire of parameters, echeloned into a set of portraits (PR_i) and stratified into a row of sets, located on the two levels of selected hierarchy: the first level – the kinds of properties (KP_i) and properties (Pr_k); the second level – the vectors of parameter (VP_l) and elementary parameters (P_m), which are characterized the liquidity, solvency, returnability, financial and business activity.

The cognitive model for the financial analysis and audit of the financial condition of the organizational structure (of the enterprise or organization) contains the three independent portraits: “The horizontal analysis”, “The vertical analysis” and “The trend analysis”.

The first portrait “The horizontal analysis” includes the several KP_j and Pr_k , VP_l and P_m .

PR_1^1 “The horizontal analysis” = $\{KP_1^1$ “The elements of the accounting balance”; KP_2^1 “The elements of the report about financial results (of the report about profits and losses)”; KP_3^1 “The elements of the report about the level of adequacy of the capital for the covering of risks (of the report about the change of capital)”; KP_4^1 “The elements of the report about the movement (flows) of money means”; KP_5^1 “The elements of the explanations to the accounting balance and the report about financial results (of the appendixes to the accounting balance and the report about profits and losses)” $\}$.

KP_1^1 “The elements of the accounting balance” = $\{Pr_1^1$ “The dynamics of active operations”; Pr_2^1 “The dynamics of passive operations” $\}$.

Pr_1^1 “The dynamics of active operations” = $\{VP_1^1$ “The intangible assets” (P_1^1 “the scope of rights on the objects of intellectual property”, P_2^1 “the quantity of patents, licenses and trademarks”, P_3^1 “the general-administrative expenses”, P_4^1 “the business reputation”); VP_2^1 “The fixed assets” (P_1^1 “the land plots and objects of nature-management”, P_2^1 “buildings, machines and equipment”, P_3^1 “transport facilities”, P_4^1 “the production and business equipment”); VP_3^1 “The income investments into the material valuables” (P_1^1 “the construction in progress”, P_2^1 “the estate for the transfer into leasing”, P_3^1 “the estate transferred by the contract (of hire)”); VP_4^1 “The financial investments” (P_1^1 “the deposits into the authorized capital of the other organizations”, P_2^1 “the investments into the subsidiary and dependent societies (organizations)”, P_3^1 “the state and municipal securities”, P_4^1 “the securities of the other organizations”, P_5^1 “deposits and investments”, P_6^1 “the loans, granted on the term of more than 12 months”, P_7^1 “the other financial investments”); VP_5^1 “The stocks” (P_1^1 “the raw materials, materials and other similar valuables”, P_2^1 “the expenses (and costs) into the production in process”, P_3^1 “the finished production (goods for resale)”, P_4^1 “the shipped goods”, P_5^1 “the costs of the future periods”); VP_6^1 “VAT on the purchased valuables” (P_1^1 “the sum of VAT on the purchased valuables”); VP_7^1 “The accounts receivable” (P_1^1 “the buyers and customers”, P_2^1 “the bills to receiving”, P_3^1 “the indebtedness of the subsidiary and dependent societies (organizations)”, P_4^1 “the indebtedness of the participants (founders) on the deposits into the authorized capital”, P_5^1 “the given out advance payments”, P_6^1 “the indebtedness on credits”, P_7^1 “the indebtedness on deposits”, P_8^1 “the indebtedness on the shipped goods, works and services”); VP_8^1 “The financial investments into the own authorized capital” (P_1^1 “the loans, offered on the term about (less than) 12 months”, P_2^1 “The own shares, purchased from the shareholders”, P_3^1 “the own shares of the owners”); VP_9^1 “The money means in circulation” (P_1^1 “the settlement accounts”, P_2^1 “the currency accounts”) $\}$.

Pr_2^1 “The dynamics of passive operations” = $\{VP_1^1$ “Capital and reserves” (P_1^1 “the authorized capital”, P_2^1 “the additional capital”, P_3^1 “the regulatory reserve funds”, P_4^1 “the initiative reserve funds”); VP_2^1 “The retained earnings and uncovered loss” (P_1^1 “the retained earnings”, P_2^1 “the uncovered loss”); VP_3^1 “The long-term obligations” (P_1^1 “the credits, which is subject to repayment (more than) in 12 months”, P_2^1 “the loans, which is subject to repayment (more than) in 12 months (after the reporting date)”); VP_4^1 “The short-term obligations” (P_1^1 “the credits, which is subject to repayment in the course of 12 months”, P_2^1 “the loans, which is subject to repayment in the course of 12 months (after the reporting date)”); VP_5^1 “The accounts payable” (P_1^1 “the suppliers and contractors”, P_2^1 “the bills to payment”, P_3^1 “the indebtedness owed to the subsidiary and dependent societies (organizations)”, P_4^1 “the indebtedness owed to the personnel of the organization”, P_5^1 “the indebtedness owed to the budget and the state extrabudgetary funds”, P_6^1 “the indebtedness owed to the other creditors”, P_7^1 “the indebtedness owed to the participants on the payment of incomes”, P_8^1 “the other short-term liabilities of the enterprise or (credit) organization”) $\}$.

KP_2^1 “The elements of the report about financial results (of the report about profits and losses)” = $\{Pr_1^1$ “The dynamics of profit or loss” $\}$.

Pr_1^1 “The dynamics of profit or loss” = $\{VP_1^1$ “The revenue from sales” (P_1^1 “the revenue from the sale of goods, works and services (with the deduction of VAT, excises and others)”, P_2^1 “the received VAT”, P_3^1 “the paid VAT”, P_4^1 “the prime-cost of sold goods, works and services”, P_5^1 “the gross profit”, P_6^1 “the operational expenses”, P_7^1 “the operational profit”, P_8^1 “the commercial expenses”, P_9^1 “the management expenses”, P_{10}^1 “the profit or loss from sales”, P_{11}^1 “the percents to be receivable”, P_{12}^1 “the percents to be payable”, P_{13}^1 “the incomes from the participation in the other organizations”, P_{14}^1 “the gained coupon income”, P_{15}^1 “the paid coupon income”, P_{16}^1 “the financial profit”, P_{17}^1 “the other expenses”, P_{18}^1 “the profit or loss before taxation”, P_{19}^1 “the profit (income) tax”, P_{20}^1 “the net profit” $\}$.

KP_3^1 “The elements of the report about the level of adequacy of the capital for the covering of risks (of the report about the change of capital)” = $\{Pr_1^1$ “The dynamics of capital” $\}$.

Pr_1^1 “The dynamics of capital” = $\{VP_1^1$ “The increase of capital” (P_1^1 “at the expense of the additional issue of shares”, P_2^1 “at the expense of the increasing of nominal value (cost) of shares”, P_3^1 “at the expense of the reorganization of the legal entity”, P_4^1 “at the expense of the revaluation (increasing) of estate”, P_5^1 “at the expense of the incomes, directed on the increase of the authorized capital”); VP_2^1 “The reduction of capital” (P_1^1 “at the expense of the reducing of the quantity of shares”, P_2^1 “at the expense of the reducing of nominal value (cost) of shares”, P_3^1 “at the expense of the reorganization of the legal entity”, P_4^1 “at the expense of the revaluation (decreasing) of estate”, P_5^1 “at the expense of the expenses, which relate to the reduction of the authorized capital (in accordance with the rules of accounting, audit and financial report)”); VP_3^1 “The dynamics of changing of capital” (P_1^1 “the size of the authorized capital on the beginning of period”, P_2^1 “the size of the authorized capital on the end of reporting period”, P_3^1 “the size of the additional capital on the beginning of period”, P_4^1 “the size of the additional capital on the end of period”, P_5^1 “the size of the reserve capital on the beginning of period”, P_6^1 “the size of the reserve capital on the end of period”, P_7^1 “the size of the authorized capital and additional (reserve) capital on the beginning of the reporting period”, P_8^1 “the size of the authorized capital and additional (reserve) capital on the end of the reporting period”, P_9^1 “the size of revaluation of the foreign (national) currency” $\}$.

KP_4^1 “The elements of the report about the movement (flows) of money means” = $\{Pr_1^1$ “The input money flow”, Pr_2^1 “The output money flow” $\}$.

Pr_1^1 “The input money flow” = $\{VP_1^1$ “The sizes of receipts” (P_1^1 “the means, received from the sale of goods, works and services”, P_2^1 “the means, received from the sale of fixed assets and other estate”, P_3^1 “the advance payments, received from the consumers”, P_4^1 “the budgetary appropriations and target financing”, P_5^1 “the received credits and loans”, P_6^1 “The received dividends and percents on the financial investments” $\}$.

Pr_2^1 “The output money flow” = $\{VP_1^1$ “The sizes of accruals (and expenses)” (P_1^1 “the means on the payment of goods, works and services”, P_2^1 “the means on the payment of labor”, P_3^1 “the means on the delivery of advance payments”, P_4^1 “the means on the accruals into the state extrabudgetary funds”, P_5^1 “the means on the financial investments”, P_6^1 “the means on the payment of dividends and percents (on the securities)”, P_7^1 “the means on the calculations with the budget”, P_8^1 “the means on the payment of percents (on the received credits and loans)” $\}$.

Pr_3^1 “The remain (balance) of money means” = $\{VP_1^1$ “The remain (balance) of money means on the settlement account” (P_1^1 “the remain (balance) of money means on the beginning of the reporting period”, P_2^1 “the remain (balance) of money means on the end of the reporting period”, P_3^1 “the impact of change of the exchange rate of the national currency” $\}$.

KP_5^1 “The elements of the explanations to the accounting balance and the report about financial results (of the appendixes to the accounting balance and the report about profits and losses)” = $\{Pr_1^1$ “Assets” $\}$.

Pr_1^1 “Assets” = $\{VP_1^1$ “The intangible assets” (P_1^1 “the depreciation of intangible assets”); VP_2^1 “The fixed assets” (P_1^1 “the multi-year plantations”, P_2^1 “the capital investments into the improvement of land”, P_3^1 “the other kinds of fixed assets”, P_4^1 “the depreciation of fixed assets”); VP_3^1 “The income investments into the material valuables” (P_1^1 “the other income investments into the material valuables”, P_2^1 “the depreciation of income investments into the material valuables”); VP_4^1 “The costs on the scientific-research works and skilled-design developments” (P_1^1 “the total costs on the scientific-research works and skilled-design developments”, P_2^1 “the costs on the unfinished scientific-research works and skilled-design developments”, P_3^1 “the costs on the scientific-research works and skilled-design developments without the received results of research”); VP_5^1 “The financial investments” (P_1^1 “the deposits in the authorized capital of the other organizations”, P_2^1 “the state and municipal securities”, P_3^1 “the equity (share) securities of the other organizations”, P_4^1 “the debt securities of the other organizations”, P_5^1 “the provided loans”, P_6^1 “the provided credits and deposits”, P_7^1 “the other financial investments” $\}$.

The second portrait “The vertical analysis” includes the several KP_j and Pr_k , VP_l and P_m .

PR_2^2 “The vertical analysis” = $\{KP_1^2$ “The ratio of the elements of the accounting balance”;

KP_2^2 “The ratio of the elements of the report about financial results (of the report about profits and losses)”;

KP_3^2 “The ratio of the elements of the report about the level of adequacy of the capital for the covering of risks (of the report about the change of capital)”;

KP_4^2 “The ration of the elements of the report about the movement (flows) of money means”;

KP_5^2 “The ratio of the elements of the explanations to the accounting balance and the report about financial results (of the appendixes to the accounting balance and the report about profits and losses)”}.

KP_1^2 “The ratio of the elements of the accounting balance” =

$\{Pr_1^2$ “The ratio of the aggregates and items, located in the active”;

Pr_2^2 “The ratio of the aggregates and items, located in the passive”;

Pr_3^2 “The ratio of the aggregates and items, located in the active and passive”}.

Pr_1^2 “The ratio of the aggregates and items, located in the active” =

$\{VP_1^2$ “The ratio of the non-current assets and current assets”

(P_1^2 “the ratio of the non-current assets to the current assets”,

P_2^2 “the ratio of the fixed assets to the reserves”, P_3^2 “the ratio of the financial investments to the reserves”,

P_4^2 “the ratio of the fixed assets to the money means”,

P_5^2 “the ratio of the intangible assets to the financial assets”)}.

Pr_2^2 “The ratio of the aggregates and items, located in the passive” =

$\{VP_1^2$ “The ratio of the capital and reserves and the long-term liabilities”

(P_1^2 “the ratio of the retained earnings to the borrowed funds (more than 1 year”,

P_2^2 “the ratio of the authorized capital to the reserve (additional) capital”);

VP_2^2 “The ratio of the capital and reserves and the short-term liabilities”

(P_1^2 “the ratio of the retained earnings to the borrowed means (less than 1 year”,

P_2^2 “the ratio of the retained earnings to the accounts payable”)}.

Pr_3^2 “The ratio of the aggregates and items, located in the active and passive” =

$\{VP_1^2$ “The ratio of the capital and reserves and the fixed assets”

(P_1^2 “the ratio of the authorized capital to the fixed assets”)}.

KP_2^2 “The ratio of the elements of the report about financial results (of the report about profits and losses)” =

$\{Pr_1^2$ “The ratio of the aggregates and items (of the report about profits and losses)”}.

Pr_1^2 “The ratio of the aggregates and items (of the report about profits and losses)” =

$\{VP_1^2$ “The ratio of the profit and expenses” (P_1^2 “the ratio of the profit to the prime-cost”,

P_2^2 “the ratio of the profit to the administrative expenses”,

P_3^2 “the ratio of the profit to the commercial expenses”, P_4^2 “the ratio of the profit to the other expenses”);

VP_2^2 “The ratio of the profit and incomes” (P_1^2 “the ratio of the profit to the received dividends”,

P_2^2 “the ratio of the profit to the other incomes”); VP_3^2 “The ratio of the profit and liabilities”

(P_1^2 “the ratio of the profit to the tax assets”, P_2^2 “the ratio of the profit to the tax liabilities”,

P_3^2 “the ratio of the profit to the fines, penalty fees and penalties”,

P_4^2 “the ratio of the profit to the accruals to the reserve funds”);

VP_4^2 “The ratio of the profit and other incomes” (P_1^2 “the ratio of the net profit to the net sales”,

P_2^2 “the ratio of the net profit to the incomes”, P_3^2 “the ratio of the profit per share to the price of sale”,

P_4^2 “the ratio of the profit to the capitalized income into the authorized capital”)}.

KP_3^2 “The ratio of the elements of the report about the level of adequacy of the capital for the covering of risks (of the report about the change of capital)” = $\{Pr_1^2$ “The ratio of the aggregates and items (of the report about the change of capital)”}.

Pr_1^2 “The ratio of the aggregates and items (of the report about the change of capital)” = $\{VP_1^2$ “The increase of capital”

(P_1^2 “the ratio of the value of the authorized capital to its increase due to the additional issue of shares”,

P_2^2 “the ratio of the value of the authorized capital to its increase due to the increase of the nominal value (cost) of shares”,

P_3^2 “the ratio of the value of the authorized capital to its increase due to the reorganization of legal entity”,

P_4^2 “the ratio of the value of the additional capital to its increase due to the revaluation (increase) of estate”,

P_5^2 “the ratio of the value of the additional capital to its increase due to the incomes on the increase of the authorized capital”);

VP_2^2 “The reduction of capital” (P_1^2 “the ratio of the value of the auth. capital to its decrease due to the decrease of the quantity of shares”,

P_2^2 “the ratio of the value of the authorized capital to its decrease due to the decrease of the nominal value (cost) of shares”,

P_3^2 “the ratio of the value of the authorized capital to its decrease due to the reorganization of legal entity”,

P_4^2 “the ratio of the value of the additional capital to its decrease due to the revaluation (reduction) of estate”,

P_5^2 “the ratio of the value of the additional capital to its reduction due to the expenses on the reduction of the authorized capital”);

VP_3^2 “The size of capital” (P_1^2 “the ratio of the value of the authorized capital on the end of the period to the value of the authorized capital on the beginning of the reporting period”,

P_2^2 “the ratio of the value of the add. capital on the end of the period to the value of the add. capital on the beginning of the period”,

P_3^2 “the ratio of the value of the res. capital on the end of the period to the value of the res. capital on the beginning of the period”);

VP_4^2 “The size of net profit” (P_1^2 “the ratio of the value of net profit on the end of the period to the value of net profit on the beginning of the reporting period”,

P_2^2 “the ratio of the value of net profit to the value of reserve accruals”,

P_3^2 “the ratio of the value of net profit to the value of upcoming expenses”)}.

KP_4^2 “The ratio of the elements of the report about the movement (flows) of money means” = $\{Pr_1^2$ “The input and output money flows” $\}$.
 Pr_1^2 “Input and output money flows” = $\{VP_1^2$ “The sizes of receipts” $\}$.
 $(P_1^2$ “the ratio of the means from the current activity to the means from the sale of goods, works and services”,
 P_2^2 “the ratio of the means from the investment activity to the means from the sale of fixed assets”,
 P_3^2 “the ratio of the means from the current activity to the advance payments from the consumers”,
 P_4^2 “the ratio of the means from the current activity to the budgetary appropriations”,
 P_5^2 “the ratio of the means from the financial activity to the received credits and loans”,
 P_6^2 “the ratio of the means from the investment activity to the received dividends and percents”);
 VP_2^2 “The sizes of accruals” (P_1^2 “the ratio of the means from the current activity to the means on the payment of goods, works and services”,
 P_2^2 “the ratio of the means from the current activity to the means on the payment of labor”,
 P_3^2 “the ratio of the means from the current activity to the means on the delivery of advance payments”,
 P_4^2 “the ratio of the means from the current activity to the means into the state extrabudgetary funds”,
 P_5^2 “the ratio of the means from the financial activity to the means on the financial investments”,
 P_6^2 “the ratio of the means from the fin. activity to the means on the payment of dividends and percents (on the securities)”,
 P_7^2 “the ratio of the means from the current activity to the means on the calculations with the budget”,
 P_8^2 “the ratio of the means from fin. activity to the means on the payment of percents (on the received credits and loans)”);
 VP_3^2 “The sizes of remains (balances) of money means” (P_1^2 “the balance of money means of the current activity (the ratio of the money means from the current activity on the end of the reporting period to the money means from the current activity on the beginning of the reporting period)”,
 P_2^2 “the balance of money means of the investment activity (the ratio of the money means from the investment activity on the end of the reporting period to the money means from the investment activity on the beginning of the reporting period)”,
 P_3^2 “the balance of money means of the financial activity (the ratio of the money means from the financial activity on the end of the reporting period to the money means from the financial activity on the beginning of the reporting period)” $\}$).
 KP_5^2 “The ratio of the elements of the explanations to the accounting balance and the report about financial results (of the appendixes to the accounting balance and the report about profits and losses)” = $\{Pr_1^2$ “The ratio of the aggregates and items (of the appendixes to the accounting balance)” $\}$.
 Pr_1^2 “The ratio of the aggregates and articles of the appendixes to the accounting balance” = $\{VP_1^2$ “The ratio of the aggregates and articles of the intangible assets” $\}$.
 $(P_1^2$ “the ratio of the intangible assets to the depreciation of intangible assets”,
 P_2^2 “the ratio of the objects of intellectual property to the inventions and useful models”,
 P_3^2 “the ratio of the objects of intellectual property to the programs for ECM and DB”,
 P_4^2 “the ratio of the objects of intellectual property to the topologies of integrated microcircuit”);
 VP_2^2 “The ratio of the aggregates and items of the fixed assets” (P_1^2 “the ratio of the fixed assets to the buildings and constructions”,
 P_2^2 “the ratio of the fixed assets to the machines and equipment”,
 P_3^2 “the ratio of the fixed assets to the transport facilities”,
 P_4^2 “the ratio of the fixed assets to the production and business equipment”,
 P_5^2 “the ratio of the fixed assets to the objects of nature-management”);
 VP_3^2 “The ratio of the aggregates and items of the income investments into the material valuables” (P_1^2 “the ratio of the income investments into the material valuables to the depreciation of intangible assets”,
 P_2^2 “the ratio of the income investments into the material valuables to the inventions, patents and licenses”);
 VP_4^2 “The ratio of the aggregates and items of the expenses on the scientific-research works and skilled-design developments” (P_1^2 “the ratio of the expenses on the scientific-research works and skilled-design developments to the incomplete researches”);
 VP_5^2 “The ratio of the aggregates and items of the financial investments” (P_1^2 “the ratio of the financial investments to the deposits into the authorized capital”,
 P_2^2 “the ratio of the financial investments to the deposits into the state securities”,
 P_3^2 “the ratio of the fin. investments to the issued loans”, P_4^2 “the ratio of the fin. investments to the issued deposits”);
 VP_6^2 “The ratio of the aggregates and items of the accounts receivable to the accounts payable” (P_1^2 “the ratio of the receivable and payable accounts to the receivable accounts”,
 P_2^2 “the ratio of the receivable and payable accounts to the calculations with the buyers”,
 P_3^2 “the ratio of the receivable and payable accounts to the issued advance payments”,
 P_4^2 “the ratio of the receivable and payable accounts to the payable accounts”,
 P_5^2 “the ratio of the receivable and payable accounts to the received advance payments”,
 P_6^2 “the ratio of the receivable and payable accounts to the calculations on the taxes and fees”,
 P_7^2 “the ratio of the receivable and payable accounts to the issued credits”,
 P_8^2 “the ratio of the receivable and payable accounts to the issued loans”);
 VP_7^2 “The ratio of the aggregates and items of the expenses on the taxable kinds of activity” (P_1^2 “the ratio of the expenses on the taxable kinds of activity to the material costs”,
 P_2^2 “the ratio of the expenses on the taxable kinds of activity to the costs on the payment of labor”,
 P_3^2 “the ratio of the expenses on the taxable kinds of activity to the accruals on the social needs”,
 P_4^2 “the ratio of the expenses on the taxable kinds of activity to the depreciation accruals”,
 P_5^2 “the ratio of the expenses on the taxable kinds of activity to the other costs” $\}$).

The third portrait "The trend analysis" includes the several KP_j and Pr_k , VP_l and P_m .

PR_3^3 "The trend analysis" = { KP_1^3 "The investment attractiveness"; KP_2^3 "The financial sustainability"; KP_3^3 "The liquidity and solvency"; KP_4^3 "The business activity"; KP_5^3 "The returnability and profitability (profitableness)"; KP_6^3 "The market activity"}.

KP_1^3 "The investment attractiveness" = { Pr_1^3 "The estate position"}.

Pr_1^3 "The estate position" = { VP_1^3 "The estimation of estate" (P_1^3 "the sum of the economy means on the balance of the organization", P_2^3 "the value (cost) of the net assets of the organization", P_3^3 "the non-turnover assets", P_4^3 "the turnover assets", P_5^3 "V A T on the acquired valuables", P_6^3 "the indebtedness of the founders on the investments into the authorized capital", P_7^3 "the own shares, purchased from the shareholders", P_8^3 "the target financing and receipts", P_9^3 "the long-term obligations", P_{10}^3 "the short-term obligations", P_{11}^3 "the incomes of the future periods", P_{12}^3 "the funds of consumption", P_{13}^3 "the share of fixed assets in the currency of the balance", P_{14}^3 "the coefficient of wear of the fixed assets")}

KP_2^3 "The financial sustainability" = { Pr_1^3 "The own (equity) and raised capital"}.

Pr_1^3 "The own (equity) and raised capital" = { VP_1^3 "The concentration of capital" (P_1^3 "the coefficient of concentration of the own capital (equity)", P_2^3 "the coefficient of concentration of the raised means"); VP_2^3 "The financial dependency" (P_1^3 "the coefficient of financial dependence of the capitalized sources", P_2^3 "the coefficient of financial independence of the capitalized sources"); VP_3^3 "The financial and operational leverage" (P_1^3 "the coefficient of the financial leverage", P_2^3 "the coefficient of the operational leverage"); VP_4^3 "The coverage of the percents to pay" (P_1^3 "the coefficient of coverage of the percents to pay"); VP_5^3 "The size of authorized capital and reserve (additional) capital" (P_1^3 "the size (volume) of authorized capital", P_2^3 "the size (volume) of reserve (additional) capital")}

KP_3^3 "The liquidity and solvency" = { Pr_1^3 "The liquidity"}.

Pr_1^3 "The liquidity" = { VP_1^3 "The liquidity of the organization" (P_1^3 "the absolute liquidity", P_2^3 "the instantaneous liquidity", P_3^3 "the quick liquidity", P_4^3 "the current liquidity", P_5^3 "the long-term liquidity"); VP_2^3 "The liquidity of the serving bank" (P_1^3 "the absolute liquidity", P_2^3 "the instantaneous liquidity", P_3^3 "the quick liquidity", P_4^3 "the current liquidity", P_5^3 "the long-term liquidity", P_6^3 "the liquidity of operations with the precious metals (precious stones")}

KP_4^3 "The business activity" = { Pr_1^3 "The stocks"; Pr_2^3 "The means in the calculations"}.

Pr_1^3 "The stocks" = { VP_1^3 "The coverage by the stocks" (P_1^3 "the planned coverage of the current activity by the stocks"); VP_2^3 "The turnover of stocks" (P_1^3 "the turnover of stocks in turnovers", P_2^3 "the turnover of stocks in days")}

Pr_2^3 "The means in calculations" = { VP_1^3 "The turnover of means in calculations" (P_1^3 "the turnover of means in calculations in turnovers", P_2^3 "the turnover of means in calculations in days"); VP_2^3 "The operational cycle" (P_1^3 "the duration of operational cycle")}

KP_5^3 "The returnability and profitability (profitableness)" = { Pr_1^3 "The returnability"; Pr_2^3 "The profitability (profitableness)"}

Pr_1^3 "The returnability" = { VP_1^3 "The returnability of assets and capital" (P_1^3 "the returnability of assets", P_2^3 "the returnability of invested capital", P_3^3 "the returnability of own capital", P_4^3 "the profitability of fixed assets", P_5^3 "the returnability of production", P_6^3 "the returnability of personnel")}

Pr_2^3 "The profitability (profitableness)" = { VP_1^3 "The returnability of sales of goods, works and services" (P_1^3 "the norm of net profit", P_2^3 "the norm of financial profit", P_3^3 "the norm of gross profit", P_4^3 "the norm of operating profit", P_5^3 "the norm of the gross income")}

KP_6^3 "The market activity" = { Pr_1^3 "The shares and obligations"}.

Pr_1^3 "The shares and bonds" = { VP_1^3 "The profitableness of share" (P_1^3 "the internal profitableness of share", P_2^3 "the coupon income of share", P_3^3 "the profit (earning) per share" ("the dividend income of share")); VP_2^3 "The profitableness of bond" (P_1^3 "the discount income per bond", P_2^3 "the coupon income of bond", P_3^3 "the profit (earning) per bond"); VP_3^3 "The value (cost) of share (bond)" (P_1^3 "the market value (cost)", P_2^3 "the coefficient of quotation")}

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