LIQUIDITY RATIOS AS BASIC TOOLS OF OPINION OF PAYMENT ABILITIES SMALL FIRMS

Summary

The small firms are particularly sensitive on negative changes of economic situation. Particularly visible this is in financial liquidity. The financial liquidity is one of the most important areas, which they decide of existence small firms. It the most often complies to opinion of liquidity: the current ratio, quick ratio and cash ratio. Their constructions answer the growing liquidity of assets. Limited balance information, the modified ratios of liquidity throw on to analysis of financial liquidity use suitably. Modifications of these coefficients of financial fluency should to take into account also of shape of balance have introduced for 2002 year changes.