

# Analysis of receivables and payables (LLC Avtotor MASHSTROY)



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The purpose of the research is to review the main methods and approaches for analyzing receivables and payables of AVTOTOR-MASHSTROY LLC.



# For this it is necessary to solve the following tasks:

1. Collecting a theoretical and regulatory framework dedicated to accounting and analysis of receivables and payables.
2. Analysis of the information collected.
3. Analysis of financial statements for 3 years Avtotor-Mashstroy.
4. According to the results of the analysis - the development of recommendations for improving the organization of accounting and the system of internal control of payables with suppliers and contractors in the enterprise.

The analysis showed that over 3 years, receivables rapidly declined by an average of 83.83%.

The analysis revealed that payables exceed 9.28 times.



One of the possibilities to reduce dependence on borrowed capital is to increase revenue. If the average revenue increase by 10%, and the cost price reduced by 3%, then in 5-7 years it will be possible to get the first profit from sales.

