

CONTENT

INTRODUCTION	7
1. THEORETICAL BASIS OF THE ACCOMMODATION AND FOOD INDUSTRY SECTOR FINANCIAL SITUATION RESEARCH	11
1.1. Accommodation and food industry sector definition	11
1.2. Financial situation as an object of financial analysis research	18
1.2.1. Financial analysis information resources	25
1.2.2. Financial analysis ex post	28
Resume	36
2. ANALYSIS OF THE ACCOMMODATION AND FOOD INDUSTRY SECTOR FINANCIAL SITUATION IN SLOVAKIA DURING THE YEARS 2001 – 2015	39
2.1. Research methodology	39
2.2. Accommodation and food industry sector characteristics ...	43
2.3. Financial analysis and comparison of the financial ratios of the Accommodation and food industry sector	47
2.3.1. Liquidity analysis	50
2.3.2. Asser turnover analysis	55
2.3.3. Financial leverage analysis	63
2.3.4. Profitability analysis	69
Resume	75
3. POSSIBILITIES OF THE IMPROVEMENT OF THE FINANCIAL SITUATION OF ACOMMODATION AND FOOD INDUSTRY SECTOR IN SLOVAKIA	79
3.1. Factors influencing the financial situation of the sector	79
3.2. Monitoring and evaluating of financial situation in the sector's enterprises	89

3.3. Focus on the further research of financial situation in the sector's enterprises... ..	96
Resume	99
CONCLUSION	102
SUMMARY	107
Bibliography	110
Annexes	125