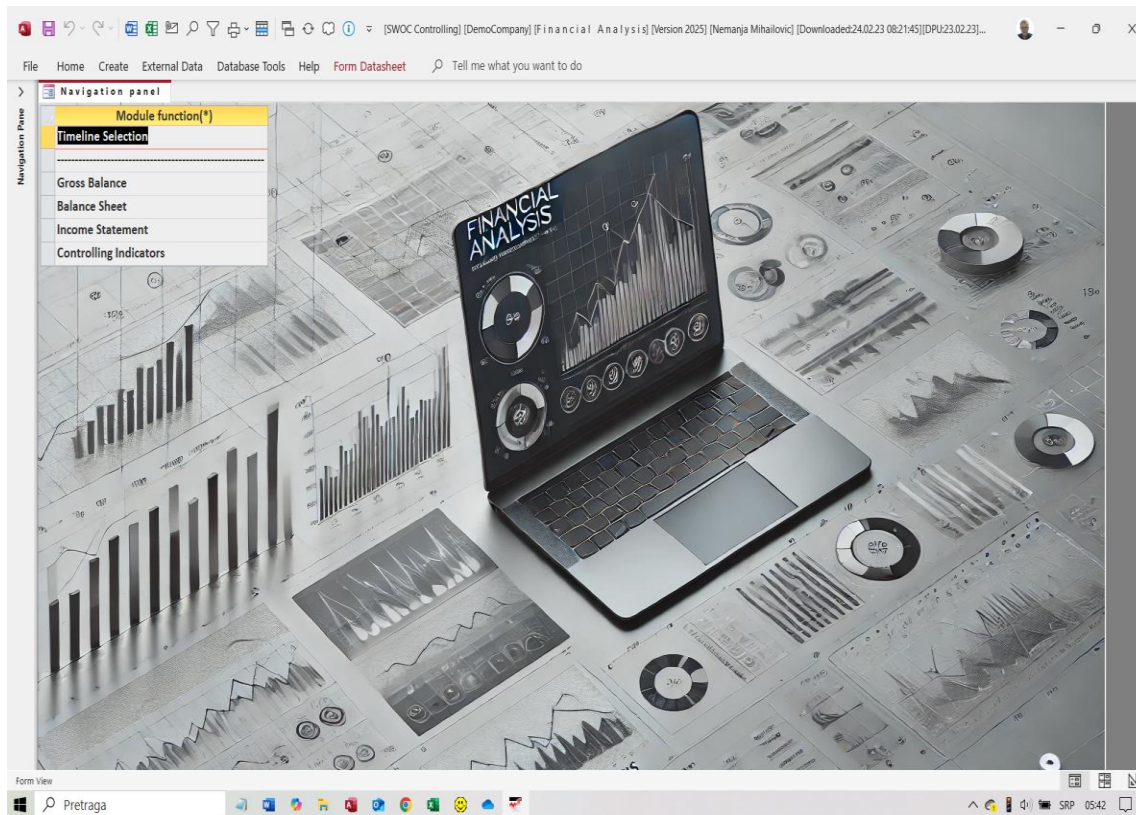




BI SWOC Kontroling 2025 – Finansijska analiza

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1. Osnovne dimenzije modula

- **Finansijske veličine:**

Početni saldo, promet duguje, promet potražuje, Saldo na kraju perioda

- **Kontni plan:**

Klase, Grupe , Podgrupe i Analitička konta.

- **Profitni centri (PC).**

- **Valutne dimenzije:**

Lokalna valuta (LV) i Euro (E)

- **Vremenske linije:**

Mesec i Godina



2. Ključne funkcionalnosti modula

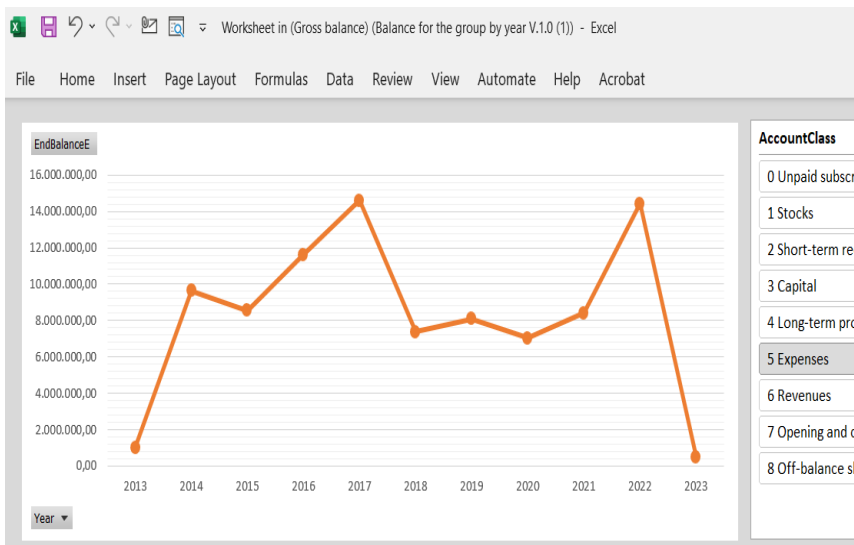
- **Bruto bilansi po vremenskim linijama** : Praćenje svih računa glavne knjige kroz godine, kvartale i mesece.
- **Bilansi stanja po vremenskim linijama** : Analiza imovine, obaveza i kapitala.
- **Bilansi uspeha po vremenskim linijama** : Detaljna analiza prihoda, rashoda i profita.
- **Kontroling pokazatelji/racio brojevi** : 32 ključna pokazatelja za analizu finansijskog zdravlja.

Ove funkcionalnosti pokrivaju većinu standardnih potreba za BI rešenjima u oblasti finansija. Omogućavaju sveobuhvatnu, detaljnu i vremenski orijentisanu analizu finansijskih podataka, što je ključno za efikasno finansijsko upravljanje i donošenje strateških odluka.



3. Bruto bilansi

- **Standardna BI praksa:** Bruto bilansi pružaju sveobuhvatan pregled svih računa glavne knjige, što je ključno za finansijsko izveštavanje i analizu.
- **Prednost:** Omogućava praćenje promena u računima tokom različitih vremenskih perioda (godine, kvartali, meseci), pružajući jasniju sliku o finansijskom stanju preduzeća.



Class *	BalanceEur =	BalanceLV =
0 Unpaid subscribed capital	-13.176,44	-1.546.538,61
1 Stocks	2.929,60	343.695,02
2 Short-term receivables, placements and cash	2.172.183,37	254.863.273,50
3 Capital	50.138,49	5.882.353,00
Group *	BalanceEur =	BalanceLV =
34 Retained earnings	50.138,49	5.882.353,00
Subgroup *	BalanceEur =	BalanceLV =
340 Retained earnings of previous years	50.138,49	5.882.353,00
4 Long-term provisions and liabilities	-1.646.722,04	-193.212.930,37
5 Expenses	486.922,92	57.145.639,87
Group *	BalanceEur =	BalanceLV =
51 Material costs	6.611,54	775.891,35
52 Salary expenses, salary compensation and other personal	36.410,19	4.273.597,61
53 Costs of production services	426.496,23	50.053.429,59
Subgroup *	BalanceEur =	BalanceLV =
531 Costs of transport services	415.579,49	48.772.172,72
532 Costs of maintenance services	4.617,86	541.939,96
533 Rental expenses		
539 Other service costs		
55 Intangible costs		
56 Financial expenses		
57 Other expenses		
6 Revenues		
Group *	BalanceEur =	BalanceLV =
61 Income from the sale of products and services		
65 Other operating income		
66 Financial income		
67 Other income		
7 Opening and conclusion of balance and success accounts	-386.558,08	-45.351.921,73
Group *	BalanceEur =	BalanceLV =
70 Group	296.558,08	45.351.921,73

Balance

531 Costs of transport services

StartingBalanceEur: 0,00

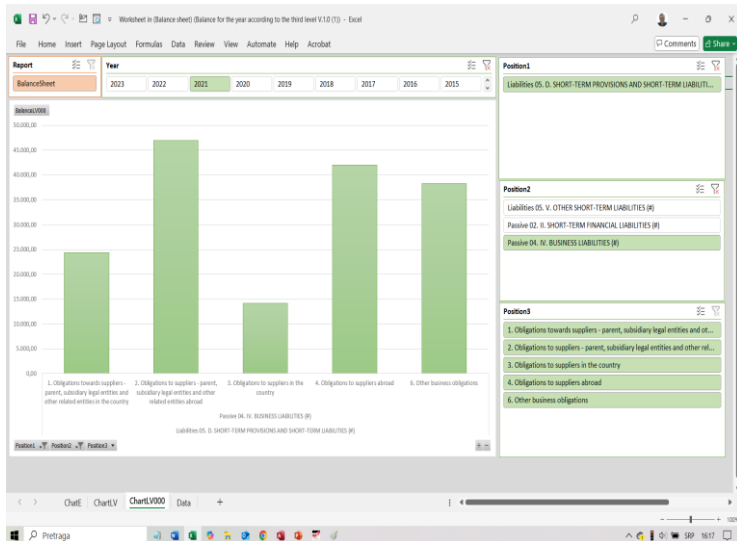
TrafficDebtEur: 415.579,49

TrafficCreditEur: 0,00

BalanceEur: 415.579,49

4. Bilansi stanja

- **Standardna BI praksa:** Bilans stanja pruža pregled imovine, obaveza i kapitala preduzeća u određenom trenutku, što je esencijalno za ocenu finansijskog zdravlja.
- **Prednost:** Praćenje bilansa stanja kroz različite vremenske periode omogućava analizu finansijskih trendova i stabilnosti preduzeća.



Position1 *	BalanceEur =	PreviousBalanceEur	IndexE	CODE =
A 01. A. SUBSCRIBED AND UNPAID CAPITAL	13.176,44	956.541,02	0,01	0001
A 02. B. FIXED ASSETS (#)		1.461.062,29	0,65	0002
A 03. V. DEFERRED TAX FUNDS		16.220,50	0,00	0029
A 04. G. CURRENT ASSETS (#)		2.614.230,36	0,51	0030
01. I. INVENTORIES (#)		67.514,92	0,04	0031
03. III. RECEIVABLES BY SALES BASIS (#)		1.601.976,38	0,77	0038
1. Receivables from customers in the country		626.206,62	1,32	0039
2. Receivables from customers abroad		791.957,34	0,48	0040
3. Receivables from the parent, dependent and other related persons abroad		1.284,27	7,30	0041
4. Receivables from parent, dependent and other related persons abroad	12.700,00	20.470,09	0,62	0042
04. IV. OTHER SHORT-TERM CLAIMS (#)	1.681,51	417,90	0,02	0044
05. V. SHORT-TERM FINANCIAL PLACEMENTS (#)	851,65	96.691,13	0,01	0048
2. Short-term loans and placements - other related parties	0,00	74.906,56	0,00	0050
3. Short-term credits, loans and placements in the country	851,65	603,41	1,41	0051
8. Other short-term financial placements	0,00	10.000,00	0,00	0056
06. VI. CASH AND CASH EQUIVALENTS	110.017,26	622.602,19	0,18	0057
A 05. D. TOTAL ASSETS = BUSINESS ASSETS	2.302.382,53	4.761.101,35	0,48	0059
A 06. D. OFF-BALANCE SHEET ASSETS	0,00	7.913.432,91	0,00	0060
P 01. A. CAPITAL (#)	50.138,49	1.351.959,65	0,04	0401
01. I. SHARE CAPITAL	0,00	30.031,41	0,00	0402
07. VII. RETAINED EARNINGS (#)	50.138,49	1.321.928,24	0,04	0408
1. Retained earnings of previous years	50.138,49	1.368.020,80	0,04	0409
P 02. B. LONG-TERM PROVISIONS AND LONG-TERM LIABILITIES (#)	716.149,88	323.357,78	2,21	0415
P 05. D. SHORT-TERM PROVISIONS AND SHORT-TERM LIABILITIES (#)	673.031,34	801.832,94	0,84	0431
03. III. SHORT-TERM FINANCIAL LIABILITIES (#)	12.614,02	245.742,04	0,06	0432

5. Bilansi uspeha

- **Standardna BI praksa:** Bilans uspeha prikazuje prihode, rashode i dobit preduzeća za određeni period, što je ključno za procenu profitabilnosti.
- **Prednost:** Analiza bilansa uspeha kroz različite vremenske periode pomaže u identifikaciji trendova u prihodima i rashodima, omogućavajući donošenje informisanih odluka o troškovima i prihodima.

Position1 *	BalanceEur =	PreviousBalanceEur	IndexE	CODE =
01. A. BUSINESS INCOME (#)	661.962,16	6.608.082,57	0,10	1001
Position2 *	BalanceEur =	PreviousBalanceEur	IndexE	CODE =
01. I. INCOME FROM THE SALE OF GOODS (#)	0,00	14.360,55	0,00	1002
Position3 *	BalanceEur =	PreviousBalanceEur	IndexE	CODE =
1. Income from the sale of goods on the domestic market	0,00	704,81	0,00	1003
02. II. INCOME FROM THE SALE OF PRODUCTS AND SERVICES (#)	638.866,59	6.347.222,50	0,10	1005
Position3 *	BalanceEur =	PreviousBalanceEur	IndexE	CODE =
1. Income from the sale of products and services on the domestic market	159.833,50	64.661,80	2,47	1006
2. Income from the sale of products and services on the foreign market	479.033,09	266.533,55	1,80	1007
06. VI. OTHER BUSINESS INCOME	23.095,57	27.208,38	0,85	1011
02. B. OPERATING EXPENSES (#)	101.330,00	6.001.705,16	0,08	1013
Position2 *	BalanceEur =	PreviousBalanceEur	IndexE	CODE =
01. I. PURCHASE VALUE OF GOODS SOLD			0,00	1014
02. II. COSTS OF MATERIALS, FUEL AND ENERGY			1,27	1015
03. III. SALARY COSTS, SALARY COMPENSATION AND OTHER PERSONAL EXPENSES (#)			0,12	1016
Position3 *	BalanceEur =	PreviousBalanceEur	IndexE	CODE =
1. Salary expenses and salary compensation			1,49	1017
2. Costs of taxes and contributions on wages and salary benefits			1,33	1018
3. Other personal expenses and fees			1,28	1019
06. VI. COSTS OF PRODUCTION SERVICES			2,38	1022
08. VIII. INTANGIBLE COSTS			1,80	1024
03. V. BUSINESS PROFIT	100.000,16	300.000,16	0,47	1025
05. D. FINANCIAL INCOME (#)	738,76	10.061,73	0,07	1027
Position2 *	BalanceEur =	PreviousBalanceEur	IndexE	CODE =
03. III. POSITIVE EXCHANGE DIFFERENCES AND POSITIVE EFFECTS OF THE CURRENCY CLAUSE	651,13	93,04	7,00	1030
04. IV. OTHER FINANCIAL INCOME	87,63	76,03	1,15	1031

CODE accounts

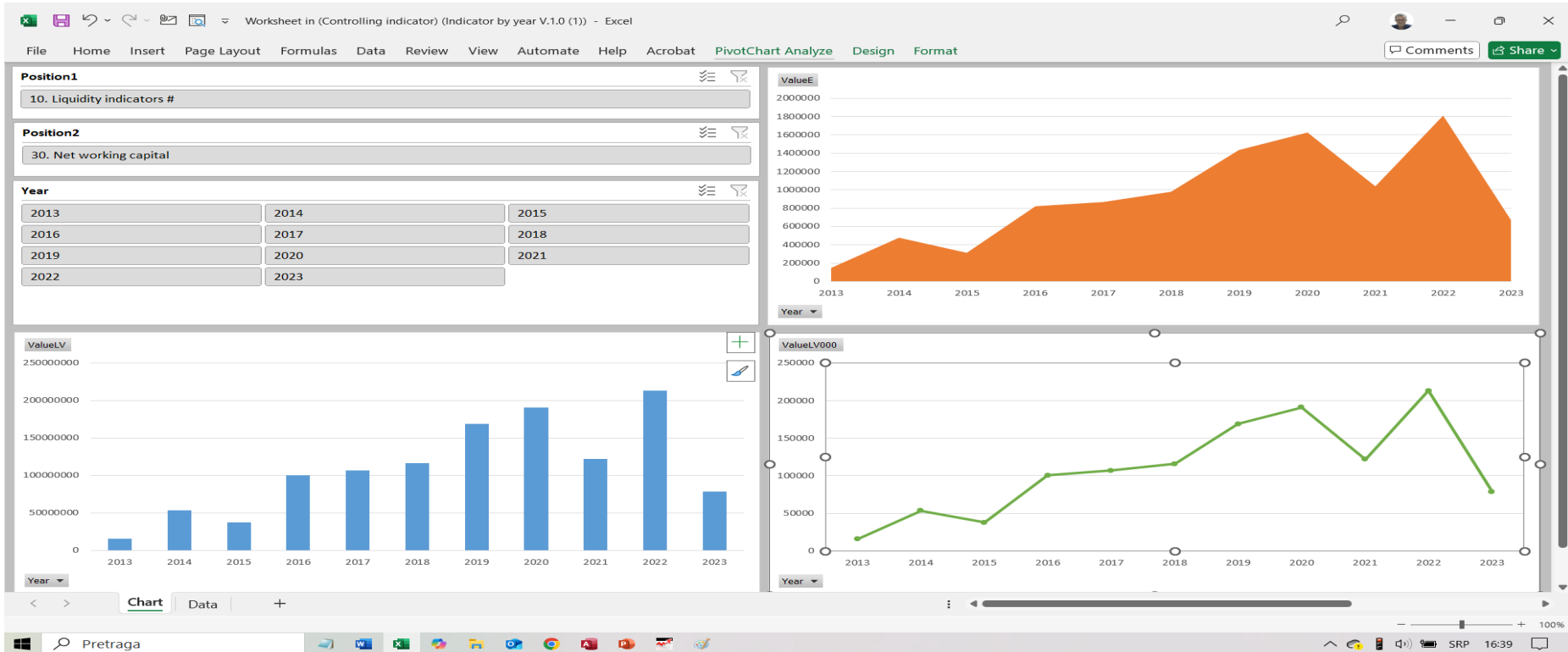
03. V. BUSINESS PROFIT

CODE

Accounts for code (1001 - 1013) ≥ 0

6. Kontroling Pokazatelji/Racio Brojevi

- **Standardna BI praksa:** Racio brojevi i kontroling pokazatelji su ključni za dubinsku finansijsku analizu i kontrolu performansi.
- **Prednost:** Korišćenje 32 različitih pokazatelja omogućava sveobuhvatnu analizu finansijskog stanja, efikasnosti poslovanja i finansijske stabilnosti kroz različite vremenske periode.



7. Broj objekata u modulu

- **Access tabele i upiti:** Modul uključuje **82** tabelu i upite za preciznu obradu podataka.
- **Access forme:** Ukupno **38** interaktivnih formi za unos i pregled podataka.
- **Templejti Excel dokumenata:** Integracija sa **96** ugrađena Excel templejtiaz za automatizovano izveštavanje.

