

Abstract

Title: Financial analysis of FK Teplice

Objectives: The main objective of this work is to evaluate the current financial situation of FK Teplice on the basis of theoretical findings, proper calculations and prognoses and propose potential measures to improve the current state of affairs and simultaneously predict the potential progress of selected indicators in the future.

Methods: The practical part of the work consists of the description of the current financial situation resulting from analysing publicly accessible data – balance sheets of FK Teplice. This financial analysis is further analysed with the help of the theoretical basis. The last part consists of the formation of prognoses derived from the development of selected indicators with the help of mathematical functions and prognostic methods which are part of the theoretical basis of the work.

Results: The application of the financial analysis to an organisation in sports environment presents a number of different and characteristic results. In other sectors such results would be a reason for the abandonment of the said sector or a cause for radical decrease in expenses or lowering the number of employees. The financial analysis presents the club as financially stable despite showing a long-term loss. The sales prognosis shows a potential increase in sales due to the parabolic function, there is a possibility of a linear decrease of profit / loss in the future.

Key words: sport, football club, financial analysis, prognosis