

## **Abstract**

### **Title:**

Sport club HC Sparta Prague development prognoses

### **Objectives:**

The main objective of this bachelor's thesis is to propose and draw up 3 possible prognoses of HC Sparta Prague financial situation development based on financial analysis of past years.

### **Methods:**

In the first phase of the thesis a financial analysis from past 8 years is drawn up. The data required for the aforesaid analysis are gained from the analysis of the balance sheet, profit and loss account and financial ratios. The third phase deals with reconstruction of Taffler model for predicting bankruptcy. Based on the results of the financial analysis, 3 prognosis, namely optimistic, pessimistic and realistic are drawn up. The prognoses are drawn up using and taking into consideration the past development of profits and loss figures, as well as net income up to/till 2020. Modelling of the prognoses is carried out with the use of Forecast function in MS Excel.

### **Results:**

The compared results of financial analysis and sports achievements have shown that the HC Sparta Prague financial situation develops depending on sports achievements of the extraleague team. The component prognoses were drawn up as follows: the best years were used for optimistic prognosis, the worst years for pessimistic prognosis, and all 8 years for realistic prognosis.

### **Key words:**

Financial analysis, hockey, hockey club, sports club, prognosis, forecasting methods