



Modern Analysis of Financial Statements: Pharmaceutical companies in Iran

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ABSTRACT

In this paper aims to overcome the problems associated with traditional financial analysis, have studied new methods for financial analysis in the Iran pharmaceutical industry. In this regard, single-stage and two-stage DEA has been used. The data has been gathered from financial statements for 2014 and the analysis focused on efficiency. Finally, by pay attention to the second sheet of paper, concluded that DEA single-stage and two-stage complement each other.

Keyword:

Activity-Based Costing,
The DEA single-stage,
The DEA two-stage

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