



Diagnosticul performanței și riscurilor prin metoda calculului marginal

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This paper deals with some aspects of the problems that the diagnosis of the performances and risks involves in order to analyze, maximize and estimate the results. By mathematical modeling, the relationship between the economic variables are established as functions $Y = f(X)$ which must be measured. Marginal analysis is a method by which very small changes in specific variables are studied in terms of the effect on related variables. The variables are related to the function by average and marginal value, as well as the elasticity, as a leverage coefficient.

Based on this coefficient and through the Breakeven Point Analysis, we evaluate the economic, financial and global risks by the Degree Operating and Financial Leverages. Secondly, it is possible to estimate the level of the economic and financial performances from the Income Statement: Operating, Gross and Net profit - as chain effects of the leverage coefficients.

Further, the marginal analysis gives us the possibility to maximize the profit grace to the advantage offered by the function utilization in order to discover the conditions of the calculus optimizing, as: zero value of the first derivative and negative for second derivative.