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The technique of the factorial analysis of the profitability of the segments in waterborn transport companies

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Abstract

The present article substantiates the need for carrying out a factor analysis of the profitability of the operations of the segments in water-born transport companies. The stages of the factor analysis of profitability have been defined with the factors affecting both the profitability of spending of one segment and the overall profitability of spending having been determined as well. In addition, the factors affecting the profitability of watercraft have been studied. The proposed method of performing the factor analysis of profitability is examined through the example of AltynYar, an organization engaged in water-borne transportation. The conclusions that were drawn following the completion of the factor analysis suggest that employing the analysis allows determining the impact of specific causes upon the results of the segments' activities and contributes to the identification and further elimination of negative trends.

Keywords

Assets, Expenses, Factor analysis, profitability, Segment, Water-borne transportation