## Record 1 of 1

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Abstract: The paper deals with the life cycle of enterprises in the food industry. The main aim of analysis is to find economic characteristics of enterprises in the decline phase of life cycle. The analysis focuses on the Czech Republic. The source of data for the conducted analysis of the enterprises was a database containing accounting data of companies with at least one employee. It was found that enterprises in the decline stage of life cycle are characterized by declining profitability, increasing total indebtedness, declining interest coverage and good liquidity. Some indicators have showed results that are inconsistent with the values of other indicators and indicate different stage of business life cycle.

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