

Příloha č. 7 - Postup vyřazení extrémních hodnot

x	Rentabilita aktiv ROA				Rentabilita tržeb ROS				Běžná likvidita				Doba obratu aktiv [dny]				Celková zadluženost				Koefficient samofinancování				
	EBIT / celková aktiva				EAT / celkové tržby				oběžná aktiva / krátkodobé závazky				(aktiva / tržby) x 365				(cizí k. + čas. roz.) / celková aktiva				vlastní kapitál / celková aktiva				
	2017	2016	2015	2014	2017	2016	2015	2014	2017	2016	2015	2014	2017	2016	2015	2014	2017	2016	2015	2014	2017	2016	2015	2014	
x ₁	-72,75%	-42,73%	-28,97%	-5,37%	-21,80%	-18,59%	-20,02%	-6,82%	0,54	0,70	0,83	1,17	101	94	60	92	20,97%	14,75%	15,67%	13,60%	-62,70%	-52,79%	-20,60%	10,27%	
x ₂	-10,61%	-38,22%	-6,24%	-4,16%	-9,64%	-17,63%	-4,68%	-2,11%	1,00	0,94	1,19	1,27	103	111	95	103	23,53%	24,32%	22,14%	22,85%	11,71%	12,19%	10,73%	14,49%	
x ₃	-7,33%	-9,64%	-3,32%	-1,46%	-5,32%	-15,36%	-3,30%	-1,66%	1,01	1,00	1,30	1,31	119	117	98	122	23,62%	25,16%	23,52%	23,55%	13,93%	17,16%	14,06%	17,04%	
x ₄	-3,00%	-5,13%	-2,69%	-1,17%	-1,11%	-5,65%	-2,42%	-1,42%	1,06	1,01	1,38	1,33	125	119	110	125	26,17%	26,14%	28,86%	25,36%	14,25%	17,29%	18,32%	17,07%	
x ₅	0,55%	-0,17%	-1,76%	-0,70%	0,09%	-2,01%	-2,03%	-1,19%	1,22	1,25	1,40	1,34	128	134	124	129	28,67%	26,67%	29,63%	29,56%	17,73%	20,43%	18,57%	18,50%	
x ₆	0,66%	0,01%	-1,18%	-0,50%	0,25%	0,00%	-1,34%	-0,48%	1,26	1,28	1,44	1,39	131	140	126	139	34,98%	26,72%	32,29%	32,28%	20,98%	21,26%	20,75%	19,76%	
x ₇	0,84%	0,74%	-0,97%	0,46%	0,27%	0,17%	-1,30%	0,02%	1,27	1,30	1,46	1,42	140	141	130	140	35,94%	29,91%	33,64%	35,66%	22,27%	21,39%	21,18%	20,13%	
x ₈	1,00%	1,14%	1,23%	0,84%	0,28%	0,33%	0,08%	0,11%	1,32	1,38	1,50	1,46	145	142	139	141	39,38%	32,13%	35,65%	36,33%	24,06%	21,91%	22,88%	22,65%	
x ₉	1,03%	1,44%	1,36%	0,87%	0,29%	0,37%	0,23%	0,14%	1,35	1,40	1,50	1,50	148	156	163	152	47,17%	34,86%	38,23%	39,85%	24,61%	23,66%	23,02%	23,20%	
x ₁₀	1,11%	1,60%	2,38%	1,05%	0,32%	0,45%	0,42%	0,23%	1,40	1,41	1,55	1,51	155	156	167	162	50,28%	42,45%	38,42%	44,76%	25,15%	24,36%	26,13%	24,14%	
x ₁₁	1,33%	1,75%	2,72%	1,23%	0,44%	0,79%	0,45%	0,35%	1,43	1,42	1,56	1,52	160	159	179	176	51,16%	47,20%	41,42%	51,70%	25,72%	26,03%	26,49%	26,13%	
x ₁₂	1,42%	1,87%	2,79%	1,48%	0,54%	0,81%	0,57%	0,51%	1,45	1,42	1,64	1,53	162	160	180	180	52,52%	50,96%	41,50%	52,93%	26,74%	27,00%	26,51%	27,55%	
x ₁₃	1,93%	1,95%	2,89%	1,81%	0,56%	0,89%	0,85%	0,56%	1,46	1,44	1,67	1,53	169	170	183	204	55,24%	52,49%	42,72%	55,16%	26,94%	27,69%	27,02%	28,34%	
x ₁₄	1,97%	2,02%	2,91%	1,87%	0,60%	0,94%	0,88%	0,61%	1,53	1,45	1,67	1,60	179	172	185	209	56,33%	52,74%	51,47%	55,45%	27,92%	30,39%	27,78%	29,20%	
x ₁₅	2,11%	2,14%	2,94%	2,49%	0,89%	0,97%	0,97%	0,89%	1,54	1,47	1,72	1,63	187	174	186	213	57,54%	55,54%	53,77%	57,90%	29,04%	30,44%	29,02%	30,67%	
x ₁₆	2,34%	2,40%	3,09%	2,49%	1,05%	1,07%	0,98%	0,95%	1,54	1,54	1,73	1,64	193	198	190	213	58,92%	56,75%	57,24%	60,19%	29,09%	30,46%	30,66%	30,73%	
x ₁₇	2,45%	2,41%	3,11%	2,53%	1,11%	1,13%	1,12%	1,06%	1,61	1,64	1,83	1,65	212	203	197	223	59,62%	60,04%	58,57%	62,04%	30,41%	32,55%	30,71%	30,82%	
x ₁₈	2,66%	2,45%	3,45%	2,59%	1,18%	1,14%	1,28%	1,06%	1,62	1,64	1,87	1,65	221	206	199	225	61,59%	60,30%	60,39%	63,89%	33,82%	33,18%	31,87%	32,08%	
x ₁₉	2,75%	3,08%	3,78%	2,62%	1,22%	1,42%	1,49%	1,18%	1,77	1,69	1,89	1,67	222	216	199	228	64,41%	60,86%	62,51%	64,52%	35,59%	36,38%	32,16%	32,76%	
x ₂₀	2,97%	3,11%	4,10%	2,74%	1,28%	1,54%	1,56%	1,19%	1,93	1,75	1,97	1,73	224	226	203	231	66,18%	62,10%	62,95%	65,27%	38,41%	36,49%	35,14%	33,43%	
x ₂₁	3,12%	3,17%	5,52%	2,91%	1,95%	1,69%	1,60%	1,20%	2,12	1,82	2,01	1,74	225	226	208	233	69,59%	62,40%	63,11%	65,50%	40,38%	37,60%	36,89%	34,50%	
x ₂₂	3,37%	3,31%	5,67%	3,32%	1,96%	1,73%	2,27%	1,54%	2,14	1,84	2,03	1,76	234	232	209	246	70,91%	63,51%	64,86%	66,57%	41,08%	37,90%	37,05%	34,73%	
x ₂₃	3,49%	3,70%	5,90%	4,10%	2,03%	2,07%	2,31%	1,69%	2,20	1,85	2,04	1,80	239	234	220	251	70,96%	63,62%	67,84%	67,24%	42,46%	39,14%	37,49%	35,48%	
x ₂₄	3,57%	3,86%	5,96%	4,24%	2,09%	2,09%	2,41%	1,92%	2,28	1,87	2,06	1,86	275	241	224	258	72,08%	66,82%	68,13%	67,92%	43,67%	39,70%	39,61%	36,11%	
x ₂₅	3,70%	4,76%	6,01%	4,43%	2,21%	2,67%	2,70%	2,04%	2,29	1,88	2,09	1,90	282	245	224	259	73,06%	67,45%	69,29%	69,18%	44,76%	39,96%	41,43%	37,96%	
x ₂₆	3,87%	5,62%	6,19%	4,59%	2,26%	2,75%	2,90%	2,24%	2,29	1,89	2,15	2,01	302	251	227	264	73,26%	69,54%	69,34%	69,27%	47,48%	43,25%	42,76%	39,81%	
x ₂₇	4,43%	5,65%	6,39%	4,75%	2,44%	2,98%	2,93%	2,25%	2,29	2,11	2,18	2,05	316	257	233	270	74,28%	69,56%	70,98%	69,33%	48,84%	44,46%	46,23%	42,10%	
x ₂₈	4,68%	7,88%	6,74%	4,89%	2,55%	3,14%	3,20%	2,38%	2,31	2,12	2,28	2,14	328	263	237	293	74,85%	69,61%	72,22%	70,80%	49,72%	47,26%	48,53%	44,55%	
x ₂₉	4,94%	8,13%	7,33%	5,05%	2,84%	3,32%	3,61%	2,41%	2,55	2,31	2,41	2,19	346	269	254	295	75,39%	72,31%	72,98%	71,66%	52,83%	47,51%	57,28%	44,84%	
x ₃₀	5,75%	8,41%	9,33%	5,16%	3,57%	3,45%	3,73%	2,44%	2,64	2,36	2,48	2,19	363	276	257	320	75,94%	73,00%	73,49%	72,45%	60,62%	49,04%	58,50%	47,07%	
x ₃₁	6,28%	11,77%	10,53%	5,43%	3,69%	3,85%	4,79%	2,45%	2,78	2,37	2,55	2,33	381	287	276	329	77,73%	73,97%	73,51%	73,87%	64,06%	52,80%	58,58%	48,30%	
x ₃₂	6,88%	12,62%	13,93%	5,68%	4,07%	4,17%	4,82%	2,60%	3,08	2,56	2,66	2,43	384	301	279	342	79,02%	75,64%	73,87%	75,86%	65,02%	57,55%	61,58%	55,24%	
x ₃₃	6,96%	13,31%	14,01%	5,74%	4,43%	4,35%	5,69%	2,82%	3,14	2,83	2,73	2,48	407	315	346	343	82,27%	76,34%	76,98%	76,80%	71,33%	65,14%	61,77%	60,15%	
x ₃₄	8,65%	14,65%	15,28%	7,57%	4,58%	4,85%	5,94%	2,91%	3,17	2,84	2,88	2,85	411	348	347	382	85,75%	78,09%	77,12%	77,35%	73,83%	67,87%	64,35%	63,67%	
x ₃₅	11,20%	15,57%	16,62%	7,68%	7,44%	5,37%	6,20%	3,44%	4,12	2,95	3,03	3,03	426	352	349	398	86,07%	78,61%	78,82%	79,87%	76,38%	70,09%	66,36%	64,34%	
x ₃₆	12,70%	15,63%	18,94%	7,74%	8,11%	6,77%	6,77%	3,72%	5,08	3,36	3,03	3,23	439	390	382	407	88,29%	78,74%	79,25%	80,24%	76,47%	73,28%	67,71%	67,72%	
x ₃₇	13,45%	16,98%	21,18%	8,14%	11,30%	7,81%	9,04%	4,39%	5,43	3,49	3,64	3,39	523	403	384	416	162,70%	79,57%	81,43%	81,50%	79,03%	73,33%	70,37%	70,44%	
x ₃₈	-	17,34%	21,40%	8,22%	-	8,79%	10,52%	6,09%	-	3,76	3,98	3,53	-	418	395	418	-	82,71%	81,68%	82,93%	-	73,86%	71,14%	74,64%	
x ₃₉	-	19,24%	25,50%	9,01%	-	10,33%	11,08%	6,56%	-	4,42	4,25	4,03	-	432	429	527	-	82,84%	85,94%	82,96%	-	74,84%	76,48%	76,45%	
x ₄₀	-	19,84%	29,73%	12,36%	-	12,89%	16,13%	7,69%	-	6,17	5,80	8,03	-	552	533	641	-	87,81%	89,27%	85,51%	-	75,68%	77,86%	77,15%	
x ₄₁	-	33,84%	32,66%	12,41%	-	18,73%	19,71%	9,62%	-	8,70	10,10	9,74	-	794	617	661	-	152,79%	120,60%	89,73%	-	85,25%	84,33%	86,40%	
n	37	41	41	41	37	41	41	41	37	41	41	41	37	41	41	41	37	41	41	41	37	41	41	41	
Q1	1,11%	1,75%	2,72%	1,23%	0,32%	0,79%	0,45%	0,35%	1,40	1,42	1,56	1,52	155	159	179	176	50,28%	47,20%	41,42%	51,70%	25,15%	26,03%	26,49%	26,13%	
Q3	4,94%	12,62%	13,93%	5,68%	2,84%	4,17%	4,82%	2,60%	2,55	2,56	2,66	2,43	346	301	279	342	75,39%	75,64%	73,87%	75,86%	52,83%	57,55%	61,58%	55,24%	
IQR	3,84%	10,87%	11,21%	4,45%	2,52%	3,38%	4,37%	2,25%	1,15	1,15	1,11	0,91	190	143	100	166	25,11%	28,44%	32,45%	24,16%	27,68%	31,52%	35,09%	29,11%	
v	<	-4,65%	-14,56%	-14,10%	-5,44%	-3,46%	-4,27%	-6,11%	-3,02%	-0,33	-0,30	-0,10	0,15	-130	-56	30	-74	12,62%	4,54%	-7,26%	15,46%	-16,37%	-21,25%	-26,14%	-17,53%
v	>	10,70%	28,93%	30,75%	12,35%	6,62%	9,23%	11,38%	5,97%	4,27	4,29	4,33	3,80	631	516	429	592	113,05%	118,31%	122,55%	112,10%	94,35%	104,83%	114,22%	98,90%

Zdroj: Vlastní zpracování autora podle statistické metody krabičkového grafu [12]

Tržba na zaměstnance [tis. Kč]	
2017	2016
209	267
1 595	1 392
1 982	1 681
2 129	1 723
2 226	1 846
2 634	2 017
2 854	2 037
2 958	2 383
3 019	2 639
3 094	2 876
3 211	2 890
3 306	3 137
3 308	3 427
3 392	3 544
3 886	3 708
4 432	3 756
4 671	3 997
4 761	4 084
4 833	4 274
4 855	4 417
4 864	4 511
5 005	4 676
5 099	4 853
5 413	4 878
5 506	4 949
5 628	5 137
6 224	5 816
6 447	6 016
6 751	6 033
6 820	6 051
6 841	6 084
6 873	6 327
6 879	6 986
8 662	7 068
9 550	7 529
10 706	7 975
-	8 588
-	9 872
-	9 969
-	26 484
-	-
36	40
3 056	2 883
6 335	6 068
3 279	3 185
-1 862	-1 894
11 254	10 845