

References

1. A.A. Thompson, A.J. Strickland, and J.E. Gamble, *Crafting and Executing Strategy*, (New York: McGraw-Hill/Irwin, 2009).
2. Abdollahi Nezhad.H" The relationship between accrual financial ratio and cash financial ratio "Researches of accounting and auditing.(1997)
3. Abtahi. SH " The investigation and proposition of modern financing methods for the accepted companies in Tehran stock exchange market "university of Allameh Tabatabae:(1995)
4. Altman,EDWARD I.,and Thomas P.McGough,(December 1974),"Evaluation of a company as a going concern", the journal ofaccountancy,pp.58-65.
5. Arab Mazar Yazdi. M "Cash flow and accrual statement "university of Tehran(1995)
6. Auditing practices Board, international standard on Auditing 570 Going concern, P. 9
7. Automotive Supply Chain: Global Trends and Asian Perspectives, manila: Asian Development Bank, 2002, p.23.
8. B. Jovanovic and G.M. MacDonald, "The Life cycle of Competitive Industry," *The Journal of Political Economy*, 102, no.2(1994:322-347).
9. B.T. Gale and B. Branch, "Cash Flow Analysis: More Important Than Ever," *Harvard Business Review*, July-August (1981)
10. Ball, R.And P.Brown(1968) "An Empirical Evaluation of accounting number ".*Journal of accounting research*,(6).P-32.
11. C. R. Kothari, " Research Methodology, New Delhi: New AGE international publisher (2008), P.185
12. C. R. Kothari, "Research Methodology," New Delhi: New AGE International Publisher, (2008), P. 1-2

13. C.A. Lai and J.C. Rivera, Jr., "Using a Strategic Planning tool as a Framework for Case Analysis," *Journal of College Science Teaching*, 36, no.2 (2006); 26-31.
14. C.S. Clark and S.E. Krentx, "Avoiding the Pitfalls of Strategic Planning," *Healthcare Financial Management*, 60, no.11 (2004); 63-68.
15. Carslow, C. and J. Mills (1991). "Developing ratio for effective cash flow statement analysis" *Journal of accounting* (November), P-64.
16. Chen, Kevin C.W., and Bryan K. Church, (fall 1992), "default on debt obligation and the issuance of going-concern opinions", *auditing: a journal of practice & theory*, Vol:11, No,2, pp.82-98.
17. D. Abell, *Defining the Business: The Starting Point of Strategic Planning*, (New Jersey: Prentice-Hall, 1980)
18. *Designing the dynamic financing system of the university* "Ministry of culture and higher education. (1998)
19. Dr. Adel Azar and Mansoor Momeny "statics and its application in management" Termeh publishing (2010), P. 260
20. Dr. Jallil Khoshnood, "Probability statics and statistical iterance," Termeh publishing, (1995), P. 417
21. Ebrahim.M" Discusses the devising of comparative approaches of external financing in Electricity industry "university of Emam Sadegh(1999)
22. Fathi .M " Financing method in companies accepted in Tehran stock exchange and recognition of these methods and their impact on companies ,stock value ,Tehran university of Shahid Beheshti.(1998)
23. financial statements, Publisher of ASAL Ltd, (2001-2010)
24. financial statements, Publisher of Autoline Industries, (2001-2010)
25. financial statements, Publisher of Bajaj Auto Ltd, (2001-2010)
26. financial statements, Publisher of Bharat Forge Ltd, (2001-2010)
27. financial statements, Publisher of Force motors, (2001-2010)
28. financial statements, Publisher of Gabriel India Ltd, (2001-2010)

29. financial statements, Publisher of Kalyani Forge Ltd, (2001-2010)
30. financial statements, Publisher of Kinetic Engineering Ltd (2001-2010)
31. financial statements, Publisher of Lumx Auto Ltd, (2001-2010)
32. financial statements, Publisher of Maharashtra Scooters, (2001-2010)
33. financial statements, Publisher of Simmonds Marshall Ltd, (2001-2010)
34. financial statements, Publisher of TATA motors, (2001-2010)
35. financial statements, Publisher of ZF Steering Gear Ltd, (2001-2010)
36. Firoozabadi.D "Studies financing methods in companies accepted in stock exchange market and the impact of these methods on stock value of the companies." university of Emam Sadegh(2004)
37. Going concern" (ISA 570), International Federation of Accounts (IFAC).
38. Gokul sinha, "Financial statement analysis" PHI learning private limited, New Delhi – 110001, (2009), P 93-97.
39. H.D.P. forsich, B.K.P. Kramer, and G.R. Just, "Establishing an Effective Internal Audit Department," Strategic Finance, 87, no.10(2006):22-29.
40. Hiroaka, Leslie S. Global Alliances in the Motor Vehicle Industry, Westport; CT: Quorum Books, 2001 p.1.
41. Industry and Trade Summary: Motor Vehicles U.S. ITC Publication 3545, September 2002, Washington, D.C.: U.S. International Trade Commission, p.55.
42. Industry and Trade Summary: Motor Vehicles, U.S. ITC Publication 3545, September 2002, Washington, D.C.: U.S. International Trade Commission, p.55.
43. Industry and Trade Summary: Motor Vehicles. U.S. ITC Publication 3545, September 2002. Washington, D.C.: U.S. International trade Commission, p.49.
44. Industry and Trade Summary: Motor Vehicles. U.S. ITC Publication 3545, September 2002, Washington, D.C. : U.S. International Trade Commission, p.3.

45. J.A. Pearce and F. David, "Corporate Mission Statement: The Bottom Line" *The Academy of Management Executive*, 1, no.2, (1987): 109-116.
46. J.A. Pearce and R.B. Robinson, *Formulation, Implementation and Control of Commutative Strategy*, (New York: Irwin McGraw-Hill, 2000).
47. J.C. Collins and J.I. Porras, "Building Your Company's Vision", *Harvard Business Review*, 74, no.5 (1996)
48. J.S. Bruner, *The Process of Education: A Landmark in Education Theory*, (Boston: Harvard University Press, 1977)
49. Kida,T.,(Autumn1980),"an investigation into auditors continuity and related qualification judgment", *journal of accounting research*, Vol.13,No.2,pp.45-61.
50. L. V. Redman and A. V. H. Mory, "The Romance of Research." (1923), P. 10.
51. Lung, Yannick: "The Changing Geography of the European Automobile System." *International Journal of Automotive Technology and Management* Volume 4, Numbers2-3/2004 pp.134-165.
52. M. Rr. Khan and P. k. Jain, " Financial Management" New Delhi, Tata Mc Graw – Hill publishing company limited (2007), P 18.9. – 18.12
53. M.E.Poter, "How competitive forces shape strategy ,"*Harvard Business Review*,57,no 2(1979)
54. M.E. Porter, "What is Strategy? *Harvard Business Review*, 74, no.6(1996).
55. M.E. Porter, *Competitive Advantage: Techniques for Analyzing Industries and Competitors*, (1980)
56. Modares Zadeh,M."Struggle for attention of wondering liquidity"(1993)
57. Mutchler,J. F.,(Spring 1984),"Auditors perception of going concern opinion decision "auditing: a journal of practice &theory,Vol.7,No.1,pp.95,110.
58. Nazari.J"The relationship between cash flow statement and going concern" university of Tehran(2001)

59. Norman R. Khortze, "Statistics on social sciences, Teraghi Publishing (1994), P. 250 – 255.
60. Panahi.A" The economical impact of securities and their application expansion methods in financing of investment projects Mazandaran university(1999)
61. Peter Grant, "How Financial Targets Determine Your Strategy," *Global Finance*, 11, no.3, (1997); 30-34.
62. Q. Lawrence, "Hedging in Perspective," *Corporate Finance*, 115, no.36(1994).
63. R.K. Johnson, "Strategy, Success, a Dynamic Economy, and the 21st Century Manager," *The Business Review*, 5,5, no.2 (2006).
64. R.S. Kaplan and D.P. Norton, "Using the Balanced Scorecard as a Strategic Management System," *Harvard Business Review*, 74, no.1 (1996).
65. Raghunandan,K., and P.V.Rama, Spring(1995),"audit report for companies in financial distress: before and after SAS No.59"auditing:a journal of practice & theory, Vol.14, No.1, pp.120-139.
66. Rahmani.M" Review of financing methods containing long term approaches and expansion of normal shares and their influence on the stock price in the accepted companies in Tehran stock exchangement" university of Tehran.(1995)
67. Riazat.F "Financing and investment patterns in Islamic investment Banks .university of Emam Sadegh(1996)
68. Robert N. Anthony, David F.Hawkins,Kenneth A. Mechant "Accounting Text and Cases" Tata Mc Graw Hill Education Private limited. New Delhi.P 81-109
69. Shafiei .K "Financing methods in electricity industry. "university of Tehran(2000)
70. Sidney L. Barton and Paul J. Gordon, "Corporate Strategy: Useful perspective for the Study of Capital Structure?" *The Academy of Management Review*, 12, no.1 (1987); 67-75.
71. Soltannezhad ,H."Comparative study of share borrowing sale under Islamic commitment"(2006)
72. T. Jick and M. Peiperl, *Managing Change: Cases and Concepts*, (New York: Irwin/McGraw Hill, 2003).

73. The Advanced learner's Dictionary of current English, Oxford Publishing (1952), P. 1069
74. The Encyclopedia of Social Sciences," V 01. IX. Macmillan, (1930)
75. Toghiani.A "Review and designing of a multicourse mathematical model for most efficient planning for financing in Irankhodro. ,university of Tehran(2003)
76. Venuti, Elizabeth K. (May 2004), "The going-concern Assumption Revisited: Assessing a company's future viability." The CPA Journal. 40.
77. Ward's Automotive Yearbook, Detroit: Ward's Report, Inc., 2003, p.14.
78. [www. Kinetic Engineering.com](http://www.KineticEngineering.com)
79. WWW.accountingtools.com/going-concern-principle
80. www.autolineind.com
81. www.autostampings.com
82. www.bajajauto.com
83. www.bharatforge.co.in
84. www.fao.org/docrep/w4343e08.htm
85. www.forcemotors.com
86. www.gabrielindia.com
87. www.kalyaniforge.co.in
88. www.lumaxautotech.com
89. www.mahascooters.com
90. www.osec.ch
91. www.simmondsmarshall.com
92. www.tatamotors.com
93. www.zfsteeringindia.com