

収益性経営指標による公営上水道事業の主成分分析

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Principal Component Analysis of Municipal Undertakings on Water Service Using Financial Indices

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Abstract

The municipal undertakings of Water Service are different in size, regulations and municipal ordinances. The rapid changes of their circumstance influence the substance of the undertakings. Therefore, it is important to manage these municipal undertakings properly so that the management indices are analyzed and the changes of circumstances in management are understood.

In this paper, the financial indices of the municipal undertakings in Osaka Prefecture are analyzed using a principal component model and the profitability of these undertakings is clarified.