

## Multi-criteria Decision Aid in Financial Decision Making: Methodologies and Literature Review

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### ABSTRACT

Over the past decades the complexity of financial decisions has increased rapidly, thus highlighting the importance of developing and implementing sophisticated and efficient quantitative analysis techniques for supporting and aiding financial decision making. Multi-criteria decision aid (MCDA), an advanced field of operations research, provides financial decision makers (DMs) and analysts a wide range of methodologies, which are well suited to the complexity of financial decision problems. The aim of this paper is to provide an in-depth presentation of the contributions of MCDA in the field of finance, focusing on the methods used and their real-world applications. Copyright © 2003 John Wiley & Sons, Ltd.

**KEY WORDS:** multi-criteria decision aid; finance; multiobjective optimization; outranking relations; preference disaggregation analysis; applications

### 1. INTRODUCTION

During the last decades the globalization of financial markets, the intensifying competition among firms, financial institutions and organizations as well as the rapid economic, social and technological changes, have led to an increasing uncertainty and instability in the financial and business environments. Within this new context the importance of making efficient financial decisions has increased, and the complexity of the financial decision making process has also increased. This complexity is clearly evident in the existing variety and volume of new financial products and services.

In this 'new' reality, financial researchers and practitioners acknowledge the requirement to address financial decision problems through integrated and realistic approaches based on sophisticated quantitative analysis techniques. Thus, the connection between the financial theory and the mathematical modelling become apparent. Techniques from the field of optimization, stochastic

processes, simulation, forecasting, decision support systems, MCDA, fuzzy logic, etc. are now considered to be valuable tools for financial decision making.

The wide use of mathematics and operations research in finance began during the 1950s with the introduction of Markowitz's portfolio theory (Markowitz, 1952, 1959). Since then, operations research has contributed to several financial decision-making problems including portfolio selection and management, venture capital investments, bankruptcy prediction, financial planning, corporate mergers and acquisitions, country risk assessment, etc. These contributions are not limited to academic research; they also extend to the daily practice of many corporate entities and organizations.

Within the field of operations research, MCDA has evolved over the last three decades as one major discipline. The development of MCDA is based on the simple finding that a single objective, goal, criterion or point of view is rarely used to make real-world decisions. The MCDA field is devoted to the development of appropriate methodologies that can be used to support and aid DMs in situations where multiple conflicting decision factors (objectives, goals, criteria, etc.) have to be considered simultaneously.

The methodological framework of MCDA is well suited to the complex nature of financial

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