

# **PARTICULARITIES OF VALUE ADDED ANALYSIS**

## **CASE STUDY AT S.C. TEHNOFAVORIT S.A. BONTIDA-CLUJ**

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### **Abstract**

The manufacturing activity of the entity taken in the case study it translates creative rol, expressing creation on increase of value to the enterprise goods, and services purchased from third parties through production or marketing activities and measures which can add now to the economic cycle by activity and by using factors of production. The value added content is one the most significant indicators of activity of micro – enterprise is the equivalent of gross domestic product. In practical activity , added value analysis is both a tool and a means of management thus permit assessment of economic and financial performance of enterprises, namely: real economic power, its contribution to production factors, the ability to secure insurance on their own achieve full the production process. Equally added value is an indicator for assessing enterprise waist, much more significant than turnover, trading revenue production expressing achieved.

**Key words:** value added, output/fiscal year, influence factors, output indicator

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