

## **Abstract**

Financial statements is the starting point in achieving economic and financial analysis of the performance of an enterprise because it provides financial data on which calculate and interpret indicators such as liquidity, solvency, profitability, risk of bankruptcy and many other indicators. Management companies has always need attentions direct on what happens outside a store, and intergrate this date, as well as a production information. All short and long term decisions for enterprise management requires information on the outside and the inner workings. It is known that social life take place on multiple levels, through different types of activities, that make up the so-called organismes with specific shapes of organization and structure of human society and that it is accompanied by various exchanges of information both between people and between that and the enviroment surroundings. The objectives pursued by performing works are: research objective reality, knowleadge and interpretation; the established the streagths and weakneasses of financial management in order to sustain a new maintenance and development strategies in competitive enviroment; meansuring return on capital appreciation agriculture society on financial equilibrium conditions to assess the economic and financial independence; an analysis of past management on achieving financial balance, the profitability, solvency and liquidity; performance assessment by considering some aspects of the agricultural society activity closely with global and partial results; measures to improve recovery and performance to agriculture society.

**Key words:** performance, administration, patrimony, annual financial statements.