Abstract
Analysis of expenditure and income and the economic result of the company should occupy an important place in the internal management, because that depends the capacity of using the factors of production and the mode that interfere between the company and market, providing strong financial and economic performance to assure an high level economic and financial performance, to provide an mode of explore costs and income, from another perspective must assure the efficiency of different costs so that generate income by using a correct management and the company obtain an high benefits, profit and plus value. Organization and economic activity must be necessary, in terms of real needs of society and efficient, profitability ensuring a profit to expenses of profit through income. From this point of view is necessary to obtain and record the sources of profit, in this case the company should achieve strict evidency of costs and income, which are one of the most important sector out of business. This objective is conditions on a thorough knowledge of the real situation of unit from in light of external manifestation by using an specifics indicators at the high level and been able to identify the components which are influence the indicators level and to know the primary causes which are actions of them. This study is intended to be a financial an economic analysis of costs, revenues and financial results that involve any economic activity, emphasizing the mode that reflects the causes that positively or negatively influenced their evolution and the necessary measures which are contribution of reduing the productions costs, to improve the quality of products and to increasing the profitability and efficiency of business activity.

Key words: accounting information, performance, policy making, diagnosis profitability