ACCOUNTING POLICIES APPLICABLE TO AGRICULTURAL COMPANIES

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Abstract

In the world of tough competition, in which only the performance resist change, the vital element in making the best decision is to ensure the balance between thought and action. If the methods used for obtain, for analysis and for synthesis the information are especially good when the financial results are key elements for an entrepreneurial to focus their attention and orient their efforts. In Romania, the performance, success have became the motivation for any agro food companies who trying to enroll in the demands of the market economy. European competition requires taking into acount, primarily financial and economic dimensions of activity of Agro company and for that an essential financial role is to be the financial and economic performance, and economic performance. Depending on the methods used to obtain the analysis and the synthesis of information of the manager of agro companies will know how to start and how to learn from the results.

Key words: performance, accounting policies, financial statements,