

ASPECTS REGARDING THE EVALUATION OF TRADE RESULTS AND PERFORMANCES BASED ON S.C. "KOSAROM "S.A. PASCANI INDICES

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Abstract

A business turnover increase with 48,759,051 Ron (66.84%) is observed during 2010-2012 due to the sold increased production with 45,332,086 Ron (72.67%). Production of the year grew with 45,941,666 Ron (60.3%) due to the sold increased production and the diminish of stored production with 7.94%. In dynamic, the value indicators such as the business turnover, the production of the year and the added value have increased. Thus, the adding value increase with 31.82% (2011/2010) or 21.42%, is due to the increased labor productivity and the intermediate consumption reduction. The VA / YP static report, shows the share of intermediate consumption in the production year, and an increase of it in 2011 compared to 2010 and a decrease in 2012 compared to 2011. The dependence on external input in the activity progress is reflected with the help of BT / AV ratio report, having a tendency to increase from 135.48% in 2010 to 140.53% in 2012. Comes out that the AVI / IYP dynamic report has an over-unit value during 2011/2010 and a sub-unit in the 2012/2011. The value of IBT / AVI ratio, shows the degree of external dependence in 2010-2011, its value indicating a high risk, but decreased in 2011-2012 from 1.03 to 1.01. The AVI / IBT dynamic ratio shows the degree of vertical integration and reflects the company's ability to secure it self a number of production phases without external input. Increasing the value of this ratio, from 0.97 to 0.98 means a reduction of the dependence on suppliers risk (being inversely related to the degree of external dependence). The value of ISP / IYA ratio has declined from 1.05 (2011/2010) to 1.02 (2012/2011), which means a slight increase in the share of stored production and capitalised production in the production year fixed.

Key words: (min. 3 – max. 5)

business turnover, performance, profit
