



## Analiza contabil-financiara a unitatilor agricole pe baza bilantului

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The aim of the accounting-financial analysis consists of knowing as far as possible the actual situation of an entity. The fulfillment of such an action requires the usage of all the available information sources that are in condition to clarify the financial characteristics. To regard to this issue, it is appreciated that the most systematic information source for the analysis is the accountancy. In the accounting-financial analysis one of the major preoccupations focuses on the analysis of the capacity of the enterprise to be solvent and to cope with the bankrupt risk. Identified with the main presentation document of the financial position, the balance enables the execution of two types of analyses: the classical one – in which the balance is examined for the statistical point of view and the modern one – in which it is approached from a dynamic perspective.