Intreprinderea, valoarea adaugata si partenerii

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The existence, the development and the very survival of any company depends on its capacity of creating richness, i.e., value. Objectives such as the realization and maximization of value induce a pro-active, competitivity -oriented conception in any company. The supporters of the managerial theory view the company as the result of a non-aggression pact sanctioned among the partners involved in its economic life. Conciliation and sustainable attainment of the antithetic interests of all social partners participating to the company's activity represents an essential condition for its survival and growth. The added value is the expression of the currency accumulations for remunera remunerating the people assuring the good development of a company's activities which, alongwith profitableness and the cash-flow, represents one of the main criteria for the estimation of its economic quality. The study is devoted to the methodological and interpretative steps involved in the analysis of added value, which would permit a correct evaluation of the conservation degree of a company's value, as well as of the new opportunities it might have for creating value.