



## "Costs - prices" relation in the economic and financial mechanism of integrated units

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The management strategy of any businesses in the agricultural field (including those that are integrated) should be based on analysis of the "costprice" relationship covering the goods and services that they offer the competitive market.

In this context, managers must have an information system able to permanently provide training and development - related costs, structure and factors of influence, the size of direct, but also the indirect expenditures. At the same time, managers are interested in the possibilities of covering the costs through the use of prices, and correlated with the degree of utility of the product and service offered on the market, the penetration pricing strategy is to promote alternative prices, responding to consumer demand and linked to their purchasing power.

The authors also highlighted the influence of exogenous factors that have led to increased expenses, from wich the biggest part was the financial expenditure represented by the interest payment incurred by the enterprise and unfavorable exchange rate differences.

The negative effect of these financial charges could be the analysis of results since 2008, when operating profit could not cover financial losses, wich the unit had with a rate of 1.19%.