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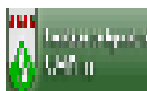
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Abstract

„In the agro-alimentary enterprises' management and in the development of a business in this field, the promotion of a modern orientation, relying on innovation and performance, is determined by the fact that nowadays the agriculture carries out its activities in a competitive environment based on efficiency and competence. In this field, the pressure of the internal and the world-wide market can increase so far as to “crushing” the agricultural workings, which represent the basis of the continuous functioning of the agro-alimentary system. This risk is frequent enough in this field, where there are small units, which dispose of a landed valuable capital, but which experience a chronic lack of technical capital and financial resources capable to assure the normal carrying out of the production and commercial channel of circulation.”

(C. Secrieru)

The economic science emphasizes the importance of the agro-alimentary and agro-industrial industries in the stimulation of the branches of science from the agriculture's upstream and downstream and in the economic start, revealing their central role in the development of some countries, with opportunities related to the expansion of this field – raw material and relatively cheap work force.

The Romanian agro-alimentary field, seen throughout only two of its components – agriculture and alimentary industry – has an important role in the national economy, in the point of the employed population, as well as in that of the created added value. If we take into consideration the whole agro-industrial field, which includes as primary branches the agriculture, the forestry, fishing and the forestry operation, together with the adjacent processing industries, certainly these balances aim at ½ from the employed population and at over 1/3 for the added value. The disadvantage is given by the fact that the majority position in these structures rests upon the primary branches and, especially upon the agriculture.

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The fact that the agriculture and the alimentary industry are considered essential branches of the Romanian economy has a series of objective and subjective motivations, among which we mention the following:

- Romania is one of the European countries which, through the area and the fertility of its arable lands, owns a significant productive agricultural potential;
- An important part of the country's population is employed in the agriculture field or lives in the countryside;

- Before the First World War, Romania was an important cereal exporter;
- During the centralized economy period, the agriculture represented the source of an important transfer of values to the industrial field, due to the administrative control system of the channels;
- In the preceding decades, the agriculture was one of the few branches which did not witness a serious regress and, at the same time, it absorbed the dismissed work force by the industrial field.

The tendency observed at national level, after 1990, is that the number of the private enterprises in the alimentary industry increased at approximately 20.000 processing units registered at the Trade Registry Book. The percent of the private enterprises in the total of the alimentary output has continuously increased, at present the alimentary industry being mainly composed from small enterprises (over 80% employing less than 10 persons), only 3-4 % from the number of the alimentary industry enterprises having more than 250 employees.

The physical output of the field in question has diminished starting with 1990, situation which is explained by the decreasing of the internal demand, the small competitiveness of the alimentary industry on the internal and external market and the reduced supply of agricultural products raw materials. The reduction of the subventions at the consumer and the general decline of the population's purchasing power have contributed to the reduction of the demand, and the alimentary Romanian products have been brought face to face to the rivalry of the imported products (sugar, refined oil, dairy products and meat).

Obviously, the transition from public to private in the alimentary industry was seen as the optimum formula of making this field efficient. For the governmental agents, the problem of the transition to the private sector represented a special concern through the last decade.

Today, Romania is characterized by a complex agricultural problematic, economically and socially being one of the countries with the most important agricultural potential, but also with the most numerous rural population. The problems related to the small areas (which do not make possible the coherent financing or the development of some insurances politics) are specific to the rural regions – prevailing a rudimentary agriculture, with a small efficiency and subsistence, and a low performance and ageing population.

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The literature sets the causes of the Romanian agriculture's difficulties down to the instability of the property, the lack of financial and material resources, the destroying of the irrigation system, the almost entire neglect of the applied scientific research, the very low productivity, the underdevelopment of the animal breeding etc. The state did not encourage, through a proper legislation, the development of the activity in agriculture over larger areas, through associative forms, by keeping the private property.

In addition to this, there are also the multiple eliminations from the agricultural cycle of some important areas of arable land. Also, concerning the animal breeding, a primary field for a long period of time, not only in agriculture, but also on the whole of the country's economy, the economic indicators have continuously suffered an involution, although the Romania's potential in this field is very high, but rendered profitable in a more and more reduced degree.

The internal production of beef, pork and mutton has approximately remained the same between 2003 and 2006 and the production of chicken has decreased with 45%. Also, the meet

quantities that are exported every year are comparable, being maintained at relatively high numbers for the beef and mutton and less significant for pork.

During the same period of time, the internal consumption has marked an increased tendency of growth, which determined a sensitive increase of the imported quantities, especially for the pork and chicken. Excepting the mutton, for all the other categories the import is almost two times larger than the export. On the whole, between 1/5 and 1/3 from the consumption meet is imported.

Given the Romania's position as a member state of the European Union, as beneficiary of the Common Agriculture Politics, we consider that the funds that are meant to this field, strikingly oriented to the mobilization and the utilization of the human resources and making flexible the agricultural market, simultaneous with the stimulation of a higher involvement of the private sector in project having an impact over the Romanian agro-productive sector, are destined to determine visible performances – on medium and long term. We also take into account the indicators mentioned above.

In this context, we consider that the management in general and the financial management in particular, can significantly contribute to the increase of the economic efficiency of the agro-alimentary companies, if it is applied at the acknowledged scientific parameters, this especially as the economic science has imposed the multiple purposes of the financial management, subordinated to the survival, as well as to the acquirement of profit and the economic growth of the enterprise. The essence of these purposes is given by the assurance of the financial balance and the profitability, the increase of the actives, the incomes from sales or the assets and the assurance of the flexibility, which allows the enterprise to adapt itself to the difficult conditions or to seize new profit or growth opportunities.

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On this background, to which we can add the problem of the integration of the Romanian economy in that of the European Union, we have proposed to develop our research subject – *Studies concerning the improvement of the financial-accounting management of the agro-alimentary commercial companies* – focusing on the specific background of Iași county.

The reference points of the scientific research aimed at: *The knowledge stage* - Recent evolutions of the macro-economic development background of the agriculture and the agro-alimentary field, Study over Iași county's potential concerning the creation and development of the agriculture and alimentary industry companies, Implementing the modern management principles in the organization and functioning of the agro-productive system in the context of the European integration and *Personal contributions* – The financial-accounting management vs. the performance of the commercial agro-alimentary companies and The orientation towards excellence of the financial-accounting management that can be applied for the companies from the agro-productive field of Iași county's economy. The work ends with a conclusive section.

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In spite of the difficulties specific for the latest period, the agrarian and the processing of the agro-alimentary products field from the Romanian Economy remains relatively attractive for the private sector. Besides, as far back as in the years of the pre-adhering, over 10.000 processing companies were registered, most of them of grist and bakery, meat processing and beverages production.

Our observation is that those sectors which rapidly passed from public to private property could be improved, by making investments in order to obtain competitive products on the market. From the analysis of the agro-alimentary production's evolutions, it follows that the activities included in the bakery field better correspond to the market's demands, a lot of small and medium size private units emerging. Moreover, from this field we selected the economical unit upon which we carried out our research and observations.

Following our research, we found that the field in question has lately registered a medium annual rhythm of development that reaches 10%, on the quantitative growth's background of the processed agricultural products (milk, meat, vegetables and fruits, sugar beet), following the setting up of some collecting, processing and marketing commercial companies throughout the application of the SAPARD program, but also the implementation of other European programs.

As far as we are concerned, on the occasion of the research, we identified most of the factors that influence at present the analyzed plan and that we here shortly refer to.

a) Favorable factors:

- The agricultural potential based on the soil fertility and climatic conditions;
- The transformations and the regress in the heavy industry (but also from in other branches of the national economy);
- Romania's experience and tradition in the exportation of the agro-alimentary products.

b) Restraining factors:

- The low purchasing power, which is the main factor and the most difficult to be improved in the nearest future. This has influenced to the greatest extent the continuous tendency of decrease of the alimentary consumption, including meat and prepared meat products;
- The high taxation system;
- The very difficult crediting conditions, due to the high interest, as well as to the lack of interest of the banking sector concerning the small loans required by the IMMs;
- The instable legislation.

However, the difficulties of the alimentary industry do not emerge only from the mentioned factors, but also from the dishonest rivalry on the Romanian market, with the imported products, which are highly subsidized in the origin countries, the subventions rising at approximately 60% of the prices.

Obviously, we have a series of suggestions in improving this situation, but on which we do not insist, as the nature of the research subject determines us to underline the importance of the financial-accounting management in reaching the performance desideratum in the agro-alimentary company.

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Nevertheless, resuming, we consider that the subsidization of the acquisition prices of the acquisition prices which are at the base of the alimentary industry, taking into consideration the restrictions which are derived from the application of the community acquis. Then, we can consider other measures that do not imply budgetary allowances, such as the association, the better organization, the integration with processing, ceasing the producer's dishonest rivalry etc.

Concerning the series of strategic objectives for the lasting and efficient development of the agro-alimentary field, found in the new European context, we observe that the following elements have not been established:

- Providing the alimentary security by capitalizing in a complex way the agricultural raw material, following an ecological approach that can assure the consumer's protection;
- The extension of the integration and cooperation process among the raw material producers, the economic agents from the alimentary industry and the sale field;
- The control of the alcoholic drinks and the tobacco market in order to entirely avoid the tax evasion, to put all the producers on the same level on the market and to serve the public health;
- The application of the development politics in the alimentary industry field by harmonizing the internal needs and the competitive advantages on third markets with the integration tendencies and criteria in the European Union;
- The development of the alimentary products production in order to assure the required consumption of the population relying on the internal production and some completions imports;
- Developing a production of traditional alimentary products in the mountain regions of Romania, in order to capitalize the local raw material resources and the exploitation of the touristic areas;
- The creation and reinforcement of a legal and institutional background that can establish the production and marketing of the alimentary products, capable of assuring the organization and effective functioning of a surveillance and control system of the food and of alignment at the CE standards.

Our opinion, based on the arguments found in the first part of the thesis, is that in the agricultural field the intervention must be urgent, by some actions concerning:

- ✓ The immediate completing of the retrocessions, by establishing a deadline and involving the state authorities in this process;
- ✓ The promotion of the "industrial agriculture" concept through a program of integrating the agricultural works and making use of the agricultural farms which have employees with duties that are different from those of the owner;
- ✓ The utilization of the existing funds in order to make up the roads, to develop some modern irrigation systems, to build silos, to afforest the lands, to reinforce the efficient crops and with massive industrialization opportunities (plants for unconventional combustibles, viticulture, fruit growing, animal breeding for a modern industry of meat and milk products);
- ✓ The application of the UE legislation in force in Romania, concerning the alimentary security and the commercialization of the agricultural products, applying property and income taxes through the fiscal legalisation of this activity;
- ✓ The development of an insurances system, which is extremely necessary in the context of some obvious climatic changes (the increasing risk of natural disaster or other phenomena that can lead to the compromising of the crops).

The reorganization program in the alimentary industry until 2010 has been conceived having in view the needs of modernizing the fabrication processes that can allow an increase of the economic efficiency in the commercial companies, the creation of new jobs, the elimination of loss and arrears, providing the competitiveness of the products and services, the accentuation of the expansion on the external markets by increasing and diversifying the exportations, the

increase of the incomes and the producers' capitalization ability, the formation of competitive economic agents in rivalry conditions, the complex utilization of the agro-alimentary raw material, the intensification of the technological-nourishing value and that of the alimentary products' presentation.

Returning at the managerial financial-accounting component and its importance in reaching the performance desideratum in the agro-alimentary company, we show that our study has first resorted to the approach of the parameters of the economic development background of the agriculture and the agro-alimentary field, at national, as well as at Iasi county's level. Thus, we characterized in detail the potential of the researched spreading area, using the latest data and information in order to point out new economic and managerial elements and knowledge concerning the emergence and the development of the agricultural and alimentary industry companies.

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The implementation of the modern management's principles in the organization and functioning of the agro-productive systems in the context of the European integration and some aspects regarding the financial-accounting management related to the improvement of the commercial agro-alimentary companies, as well as the orientation towards excellence of the financial-accounting management that can be applied in the companies from the agro-productive sector of economy in Iasi county, hold 60% of the present work.

We consider that, following the theoretical, as well as the applied approaches carried out in detail, we brought enough arguments to show that the financial management of the enterprise has the main role in making strategic financial decisions. In this context, the managers in the analyzed field must currently work with the specific instruments, they must have knowledge concerning the financial planning and control, the techniques of assessing the investments projects, the way of making the economical-financial diagnosis of the enterprise and the management control.

The concrete object of the researches is represented by the financial-accounting mechanism and the pecuniary relations of the agro-alimentary units in Iasi county, for which, from a scientific perspective, we followed the innovation of the results concerning many aspects. From these, the following were found in a significant proportion:

- The completion of the conceptual framework regarding the financial management in the agro-alimentary enterprises in the market economy's conditions;
- The elaboration and argumentation of the financial counterbalancing and reliability measures;
- Emphasizing the premises and the tendencies of financial development of the agro-alimentary companies in the new economic context related to the European integration question, globalization etc.;
- The argumentation of the need and the indication of the improvement methods of the financial resources in the agro-alimentary companies.

Also, in the same context, we pay a special attention to those who lead the book-keeping of the agro-alimentary companies, knowing that a system directed to the management can no longer use the traditional methods of registering and informing. Otherwise, in the case study from the last chapter we pointed out precisely these elements as concretely as possible, resorting to the objective numbers that describe the problems in question.

The essential conclusions refer to the fact that the identification of the financial mechanism's features and the application of an appropriate management are meant to give an impulse to the development of the rational activity in different climatic conditions, to ensure the profitability, the efficiency, the liquidities and the risks elimination, the satisfaction of the productive and non-productive consumption necessities, as well as the maintenance of a normal system of interests and incentives.

What remains difficult is to assign the financial manager a more important role in making the agro-alimentary company's decisions, as he is in position to solve the problem of the efficient leading of the optimum, balanced and proportional on the whole growing process. At the same time, also he can be the guarantor of the utilization on large scale of the economic-financial key-factors from the angle of the correlation cost-profit-profitability.

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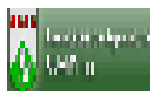
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The results of the researches we carried out allow us to ascertain the existence of a direct relation between the financing structure of the enterprise and the level of the profitability and the advantages of its activity. The financing decision must be made relying on the solid analysis of the real cost of the personal capital and the borrowed one in order to achieve the profitability, solvency and risk diminishing objectives, the optimum financing decision providing the balance between the growth of the financial autonomy (by using the own sources in financing the needs on long term) and the need to resort to flexible capital sources which can cover the temporary needs and complete the own sources.

In this context we also propose the generalized utilization of the diagnosis-analysis and the managerial audit for all the companies in the analyzed field, their importance being emphasized in the present work in order to reinforce its financial situation through methods which are adapted to the endogenous and exogenous realities.

Obviously, to all these we can add the need to use in a proper way the informational financial-accounting system and the decisional system throughout the modernization of the accountant and internal control system of the agro-alimentary enterprise.



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