

INDICATORS OF EFFICIENCY, LIQUIDITY AND RISK OF THE ECONOMIC AGENTS

HANGANU Silvia, LILE Ramona, SPÎNU Marian Nicu

Universitatea „ Aurel Vlaicu ” Arad

ramonalile@yahoo.com

Key words: indicators, capital, stocks, costs.

ABSTRACT: These indicators express the medium number of days due to each stage of the economic cycle or the medium duration in days of a rotation, upon elements of the working capital. When the transformation of the working capital is high, the risk of investing in the respective activity is smaller. In order for an economic agent to be able to function it needs liquidities and their relative dimension is determinate through the levels of the indicators calculated upon the bookkeeping balance sheet.

BIBLIOGRAPHY

1. Cotlet, D, Morgan, O., Pelin, A. - Situațiile financiare anuale, Editura Orizonturi Universitare, Timișoara, 2005
2. Spînu M.N., - Previziunea economică, Editura UAV Arad, 2009.
3. *** 2005, Consilier Management Financiar, Editura Rentrop and Straton
4. *** 2006, Standardele Internaționale de Raportare Financiară, Editura CECAR.