

# ***THE RANKING OF FIRMS FROM ROMANIA, ALBA COUNTY BASED ON THEIRS TURNOVER, NET PROFIT AND TOTAL DEBTS***

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## ***Abstract:***

*This paper investigates the accuracy of Top of the Companies elaborated by Alba County Chamber of Commerce and Industry and Agriculture based on theirs turnover. Thus, we want a correction to be made for the Top of the Companies and a change to be made for the Chamber of Commerce and Industry of Romania Regulation in what concerns the way to establish the order in which companies are ranked in the county competition. The analysis was performed by calculating the coefficient of variation. The results show that the Top of the Companies was not properly determined so we have proposed elaboration of another ranking based on company's turnover, net profit and total debts. The result of the latter ranking showed a strong dependency between the two indicators by calculating Pearson's coefficient.*

***Keywords:*** *turnover, coefficient of variation, profit and loss account, Pearson's coefficient, financial statements.*

***JEL codes:*** *M 41, A 12*