

## ***EVOLUTION AND PERFORMANCE ANALYSIS FOR WINE ENTITIES IN ROMANIA***

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### ***Abstract:***

*The article aims to highlight the evolution of wine entities in Romania and their performance. Given the state of research conducted in the literature on performance measurement and analysis of the entities from wine sector and the achievements of specialists, the authors of this article demonstrates the importance of using the method of variable costs in terms of its specific indicators and making any decisions based on information provided by them. The article ends with the authors' conclusions about the benefits and importance of using direct-costing method in monitoring and measurement of performance in wine entities in Romania.*

**Keywords:** *Performance, fixed expenses, variable expenses, decision, direct-costing*

**JEL codes::** *M21, M41*