

ASPECTS OF DETERMINING CURRENT ASSET PERFORMANCE

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N/A

Abstract:

The study emphasize the importance of current asset in order to carry on the entity's activities and expresses the necessity of utilization in a performing purpose due to the fact that current asset signifies a immobilization of resources for enterprises. Depending on this assumption, the study overtakes a series of indicators that estimates the current asset's performance; the study surprises a series of indicators that appreciates the current's assets performance, enhancing the connections between some appreciation indicators.

Keywords: *current asset, indicator, performance*

JEL codes: *G30, G31*