

ENTERPRISE'S PERFORMANCE MEASURED BY INTERMEDIARY BALANCE OF ADMINISTRATION

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Abstract:

The structure of the profit and loss account in the three types of activities allows the emission of some potential money accumulation balances, meant to fulfill a certain remuneration function of production factors and a function of financing the future activity, called management intermediary balance. Achieving this objective means treating the profit and loss account in advance in order to emphasize the way of functioning and the return of the enterprise as a commercial margin, production of financial year, added value, gross working surplus, the results of the exploitation, the current and the net result of the financial year.

Keywords: *profit and loss account, commercial margin, production of financial year, added value, gross working surplus, the results of the exploitation, the current result, the net result*

JEL codes: *G32, M41*