

# ***THE PROFITABILITY ANALYSIS ON BASE THE PROFIT AND LOSSES ACCOUNT WITHIN THE AGRICULTURAL HOLDINGS***

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***Abstract:***

*The profit and losses account constitutes the principal instrument for appreciating the profitability of agricultural holdings. Data offered by this instrument have to be processed with means of economic-financial analysis in order to quantify the real extend of the economic performance, its tendency, influence factors and existence of internal reserves. The paper presents some possibilities to analyze the holdings profitability using the profit and losses account illustrated in an adequate case study.*

***Keywords:*** *profit and losses account, agricultural holdings, performance*

***JEL codes::*** *M41, Q12*