

STUDIU DIATOPIC PRIVIND SOCIETĂȚILE PE ACȚIUNI (S.A.) CU CAPITAL MAJORITAR DEȚINUT DE UNITĂȚILE ADMINISTRATIV- TERITORIALE (U.A.T.)

DIATOPIC STUDY REGARDING JOINT-STOCK COMPANIES (JSC) WITH LOCAL ADMINISTRATIVE UNITS (LAU) AS MAJORITY SHAREHOLDERS

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Abstract: Joint stock companies make up an important category of public enterprises, which immobilize significant fixed and current assets and carry out complex activities with a medium or large scope, aimed at satisfying the public needs of big and average local communities. As in the case of public companies, the management of these institutions are suspected of poorly administrating the equity and assets that the companies own. This study aims at achieving a diatopic research of these economic entities, based on summary financial-accounting data made available on the website of the Ministry of Public Finance on December 31, 2013.

Keywords: joint stock company, local administrative unit, assets, claims, debts