

CĂI DE REALIZARE A ECHILIBRULUI FINANCIAR AL FIRMEI ÎN ETAPA ACTUALĂ

METHODS OF FULFILLING THE COMPANY'S FINANCIAL BALANCE IN THE CURRENT STAGE

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Abstract: It is recognized that a high level of efficiency in the use of allocated resources can only be achieved in the context of the establishment and maintenance of financial equilibrium at the enterprise level. Starting from this consideration, the author of the study propose a brief presentation of the forms, states and indicators of financial equilibrium at microeconomic level. Forms of financial balance are presented by time, by mode and by level of manifestation, while states are presented according to the need-resources ratio. Under this last aspect, financial balances of functional and structural balance are highlighted; static and dynamic; multiannual, annual and current. Finally, the author conclude that all forms and states of financial balance are expressed using the numerical level of some indicators present in both the budgets and the final financial statements.

Keywords: structural balance, functional equilibrium, solvency, liquidity, ability to pay