

PATRIMONIAL RESOURCES' MANAGEMENT AND EFFECTS ON THE ECONOMIC VALUE ADDED

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ABSTRACT. The core elements of one firm's existence as the patrimonial situation and performance, are related in a great measure by the business strategy adopted, the economic environment in which it is operating and the way of resources' management. An efficient management of all patrimonial resources can assure the obtaining of the superior financial results and of a higher value added. The principal goal of the paper is the presentation of the correlation between the patrimonial elements' rotation and the Economic Value Added indicator. The modality of evidencing the interdependence between EVA and the management of resources is the technique of modeling and financial analysis of the accounting data of the company. The theoretical findings are validated in a adequate case study and are useful for a better understanding of the creating value process and the increasing the economic performance.

Key words: resources management, economic value added, rotation speed, economic performance, analysis model

JEL classification: G12, G31, M21