

# **THE BALANCE SHEET, INFORMATION SOURCE FOR DETERMINING THE FINANCIAL POSITION OF ENTITIES LISTED AT THE STOCK EXCHANGE IN BUCHAREST**

*Teodor Hada, "1 Decembrie 1918" University of Alba Iulia  
Teodora Maria Avram, "1 Decembrie 1918" University of Alba Iulia*

*ABSTRACT: The present paper presents aspects related to the financial position of 74 companies listed at the Stock exchange in Bucharest. Different points of view regarding the connection between the balance sheet and the financial position of economic entities in general are presented along the first part of the paper. To continue, we presented a case study about the balance sheet elements for entities rated at the Stock Market in Bucharest, according to the stock capitalization of Top 100 issuers. Based on data from the 2011 balance sheet, certain structure rates of assets and liabilities were determined. The values obtained as a result of structure rate calculation were compared to the normal values from the industrial branch. Conclusions focus on determining the financial position of elements from the balance sheet for the presented economic entities.*

*Keywords: balance sheet, structure rates, financial position, analysis, The Bucharest Stock Exchange.*

*JEL Code: M 41.*