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[home](#) [page](#) [about us](#) [contact](#)



**us**

## Table of Contents

**IN PRESS**

**AGRICECON  
2014**

**AGRICECON  
2013**

**AGRICECON  
2012**

**AGRICECON  
2011**

**AGRICECON  
2010**

**AGRICECON  
2009**

**AGRICECON  
2008**

**AGRICECON  
2007**

**AGRICECON**

**2006**  
**AGRICECON**  
**2005**

**AGRICECON**  
**2004**

**AGRICECON**  
**2003**

**AGRICECON**  
**2002**

**AGRICECON**  
**Home**

---

**Editorial**  
**Board**

**For Authors**

- **Authors Declaration**
- **Instruction to Authors**
- **Guide for Authors**
- **Copyright Statement**
- **Submission**

**For**  
**Reviewers**

Guides for

· Reviewers  
Login

Subscription

# **Agric. Econ. – Czech**

**Ž. Hacherová, P.  
Szovics**

**Assets and financial  
situation in the  
companies of  
agricultural primary  
production in Slovakia**

Agric. Econ. – Czech, 48 (2002): 353-358

This paper analyses assets and liability structure on the selected data set from the primary agricultural production in Slovakia. Accounting is presented as a

complex foundation, information system, which provides information for decision-making and company management. The source of input data are accounting records generating statements of finances. The theme of the paper is selected issues of balance sheet analysis. The results of the research show unfavorable total assets development. The index 2000/1999 has the value 96.7. There are long-term problems in liabilities volume and structure. Equity capital stagnates. Borrowed capital decrease because of the decreases in loans. Loans were 2 741 SKK/ha in 2000. Most of the companies are in primary insolvency position, when payables after maturity are twice higher than receivables after maturity.

**Keywords:**

assets, liabilities, balance sheet, loans, payables, receivables

[ [fulltext](#) ]

