PROPERTY AND FINANCIAL SITUATION OF SELECTED AGRICULTURAL COMPANIES IN THE SR

Abstract
Analysis of the property and financial situation of selected agricultural companies in the Slovak Republic is carried out on the basis of information, which provided us with accounting through accounting statements, which are individual statements of finances of each entrepreneur. The paper deals with the assessment of property and financial situation of selected enterprises of agricultural primary production from Nitra district and Presov district in the period from 2005 to 2009. In individually surveyed areas of the property and financial situation between the two legal forms of business in both districts you can see considerable differences in the outcome. Differences in property situation resulted from the abilities of enterprises to obtain different sources of financing. Non-current tangible assets (of non-current assets) and stocks (from current assets) represented the total assets out of individual asset. As for the financial sector, the self-equity, except companies in the Presov region where liabilities contributed to higher share of the total capital, had a considerable share on total sources.

Key words
property, equity, liabilities, accounting, agriculture

JEL Classification