

**ASPECTE ALE DETERMINARII PERFORMANTELOR ACTIVEI  
CIRCULANTE /  
ASPECTS OF DETERMINING CURRENT ASSET PERFORMANCE**

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*Abstract:*

*The study emphasizes the importance of current asset in order to carry on the entity's activities and expresses the necessity of utilization in a performing purpose due to the fact that current asset signifies a immobilization of resources for enterprises. Depending on this assumption, the study overviews a series of indicators that estimates the current asset's performance; the study surveys a series of indicators that appreciates the current's assets performance, enhancing the connections between some appreciation indicators.*

*Keywords: current asset, indicator, performance*

JEL codes: G30, G31