

Income, Salary, Profit – Elements of the Chain of Completion of Current Economic Activity

Angela Deliu*

Lecturer, Department of Economy, University of European Studies of Moldova, Chisinau, Republic of Moldova

Citation: *Angela Deliu. Income, Salary, Profit – Elements of the Chain of Completion of Current Economic Activity. Int Clinc Med Case Rep Jour. 2026;5(2):1-13.*

Received Date: 22 February 2026; **Accepted Date:** 24 February 2026; **Published Date:** 25 February 2026

***Corresponding author:** Angela Deliu, Lecturer, Department of Economy, University of European Studies of Moldova, Chisinau, Republic of Moldova

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ABSTRACT

In this work, which is a research paper, we will show the essence of income, salary and profit, as elements in the chain of completion of current economic activity. In the paper we will expose the essence of each proposed specific indicator, of each element. Respectively, we will show the calculation of indicators by example. And to explain the indicators, a real working situation was proposed, but by conventional values. To carry out this study, we used certain research methods involved in the work as the basic idea was formed, and the content of the article was presented. The theoretical basis is the results of studying a series of scientific works, the research consisted of examining the literature in the economic-financial, accounting and legal fields. The theoretical basis is knowledge, experience, analysis-synthesis, induction-deduction.

Keywords: Income; Salary; Profit; Economic activity; Economic performance; Natural income

JEL Classification: M, A1, G40, D, J

Methods Used

To carry out the proposed study, we used certain research methods, dictated and involved in the work as the basic idea was formed, and the content of the respective article was presented. The theoretical basis is the information and results of studying a series of scientific works, and the study consisted of examining sources in the economic-financial, accounting and legal fields. Knowledge, experience, analysis-synthesis, induction-deduction were and contributed to the establishment of the theoretical foundation.

INTRODUCTION

In social life, each individual household and/or each individual within it always seeks to accumulate certain values, a certain technical-material and financial potential.

However, everything can be accumulated only if a certain volume of work, labor costs is put in. Only through this manifestation can the necessary resources be obtained, which will allow and will allow people a decent living and a prosperous life full of satisfaction.

Today and not only, the resources necessary for life on earth are money or financial means, obtained from the exercise of one or several economic activities, from the delivery of production provided to the market, from the provision of services to members of the community, in which work is included... because money - is the life of „tomorrow” and „today” inclusive...

And, it is admitted, that the financial means obtained in social-economic life are rendered as income, but their path to possession by individuals is rendered through various forms of manifestation.

In this work, the basic goal, in addition to the informative one, is to explain the essence of income, the essence of profit and salary, the elements of the chain of completion of a current economic activity - phenomena that require correct explanation and interpretation, both economically and legally, in the contemporary world.

BASIC CONTENT

It is worth noting that money comes into society only when people carry out productive activities within the exchange economy, that is, economic activities.

Even if money is operated on in society, this moment does not exclude the fact of the real place of its production or appearance in social life. However, here its use is or must be carried out only by individuals, as an exchange of capital.

So, any activity, in which money is generated, must be received as an economic activity and the exercise of which is ensured by economic agents or members of the exchange economy. As I mentioned, nothing we observe in society regarding the movement of money, excludes or changes the place of its appearance or formation in the world.

Thus, in the following, we begin the exposition of the paper by explaining the essence of income - the first element or indicator proposed for discussion and analysis.

After selling a certain volume of production intended for the market, finally, as a result of the work done, economic agents or producers [1,2,3,4,5] receive a certain amount of money equivalent to the value of the production or a certain amount of money, which reflects the value or monetary expression of the production sold/marketed, which depends on the quantity and price of the service or production sold.

Accordingly, in this context, the money collected by producers is considered income.

However, depending on the stage of obtaining income by producers, they manifest themselves in different forms. Everything has a beginning and an end, as does the process of carrying out economic activity, so does the identification of income within enterprises.

In economic essence, the income, which comes as a result of the commercialization of production over a certain period of time, depending on the established nomenclature and assortment, which represents the content of the economic activity, – manifests itself as general income from the exercise of economic activity, and must be accepted as initial income in the chain of completion and purpose of the current economic activity or depending on who will be the owner of the income and by whom the work was performed within the framework (Table 1).

Next, in Table 1 - T.1., we will provide an example of the proposed indicator, using the data of the example situation presented in Annex A.1

Table 1: Enterprise „X” and general income from economic activity in 20T4

Indicators				U.m.	Value of indicators			
					total	including by factors		
						physical volume, u.p.	unit price, u.m./u.p.	
0				1 column	2	3	4	
I _{row}	1. General income per enterprise:			$GI_{X4} = \sum SI_i$	thd u.m.	15030	-	-
2	1.1.	production sold:		PS_4	thd u.m.	15030	-	-
3		1	production goods	PM_4	thd u.m.	15030	-	-
4	1.2.	sales income/revenue by type of product:		SI_{i4}	thd u.m.	-	-	-
5		1	product/ specific activity G	SI_G	-	$3360 = 1600 * 2100$	1600	2100
6		2	product H	SI_H	-	2880	1600	1800
7		3	product K	SI_K	-	4830	2300	2100
8		4	product R	SI_R	-	3960	1800	2200

Note: if in the text we encounter „see T.1.r3c2”, then we read - see row 3, column 2 of table T.1.

Source: Processed by the author based on the initial data presented in appendix A.1.

So, the general income of any producer – is the total income obtained from the exercise of economic activity – is the initial amount of money obtained from the sale of production intended for the market, depending on supply and demand, and is expressed as an economic and financial indicator.

Accordingly, we can admit that sales income – represents the total amount of money obtained from the sale of production in a certain period of time. And in technical and economic terms they are reflected by the indicator „production sold” [6].

In this way, we would like to admit that in economic essence, economic activity – is the activity of providing services for commercial purposes, in exchange for money.

So, in T.1. we have presented the situation in which we have exposed the formation and structure of the general income from the performance of economic activity for the analyzed enterprise (T.1.r1c2), depending on the types of production or specific activities performed, within which each type is characterized by its share or has its contribution to the given total. It is obvious that, in technical and economic terms, sales revenue is the amount of money reflecting the value of the sold production, which was part of the commodity production, production intended for the market in a current period of time.

And, if we analyze the essence or specifics of the economic activity carried out, then according to the data of the situation proposed in Annex A.1. and the proposed notion, we can admit that the economic activity carried out at the given enterprise – consists in providing consumers with material goods. So, the money collected was obtained from providing consumers with material goods, namely with the production G, H, K, R.

However, it is admitted that the given income is not the one that returns to society in its entirety to individuals, to those persons who have provided services within the exchange economy, within which they manifest themselves as legal entities - this moment is objective of the contemporary world => general income is the indicator that characterizes the value of production sold in the current period, which includes the total work, the work of all producers², which was deposited for the manufacture/provision of production, namely of the titular producers and the supplier producers, either

- suppliers of material goods, either
- suppliers of human services (see Table A.1. - TA.1.).

However, upon entering the market, any producer must establish the desired or expected amount of income, which must be ensured in economic life through the general production capacity, which is the indicator that underlies the business as the main working indicator of the economic performance of the enterprise⁴ and is expressed as the value of the annual income expected to be obtained from the production by the producer during the useful period of the business. And it is the indicator by which other different working indicators will be established, by which the achievement or achievement of the performance of the economic activity will be evaluated (see TA.1).

As we know, in economic activity, various economic resources (TA.3.), production factors, expressed as material goods and human services ^[7,8,9] are used and consumed, all dictated by the specifics of the economic activity developed, by the specifics of the production provided.

But it is admitted that within any enterprise, in the total economic resources, there are both attracted resources and own resources, an objective aspect in the contemporary world. Here we would like to anticipate a moment, which must be remembered, that the manifestation of the producers-suppliers designates the existence of attracted resources (TA.1.) or which can be attracted.

Depending on these moments, it is worth noting that the given income is a total amount, which also includes own income and foreign/non-own income (Table 2). The level of foreign income depends on the amount of labor attracted from abroad, either in the form of material goods or in the form of human services:

The manifestation of foreign income based on material goods – tells us about the use in productive activity of foreign production, of production dictated by the recipes and technologies of exercising the production process, necessary for placing on the market the basic production of the titular producers, and in this way,

⇒ we turn to the producers who put on the market the necessary materials, necessary material resources, that is, to the producers of material goods → a moment dictated by the division of labor, by the specialization of producers within the exchange economy.

⇒ The manifestation of foreign income based on human services - tells us about the expansion of economic activity or the essential volume of activity that demand and supply have allowed, where the physical potential of the titular producers cannot cover the production capacity achieved over time or established at the moment, and thus business producers and titular human resources are called upon.

Table 2: Enterprise „X” and working partners in the current year 20T4

Indicators				Value of indicators	
				year current	inclusive indicators of performance
0				1	2
1	1. Producer of business „X”, legal entity-LE:		PB	-	1
2	1.1.	titular personal, legal entity:	PT	3	3
3	1.2.	own income/income of producers of the business, thd u.m.	ICO	8322.9	8966.0
4	2. Producers, suppliers of economic resources / business partners, legal entities:		PS	19	19
5	2.1.	attracted producers / attracted personnel:	PA	19 = 10 + 9	19
6	1	producer’s supplier of human resource /providers / directly attracted personnel	PAD	10	10
7	2	producer’s supplier of material resources / indirectly attracted personnel:	PAI	9	9
8		1 producer’s supplier state	PST	1	1
9	3. Foreign income/supplier income, thd u.m.:		IF	6707.1	7084.0
10	3.1.	cost of materials and labor involved/cost of production attracted/cost of production:	CMLA	6707.1	7084.0
11	1	income of directly attracted personnel	IPAD	2442.8	2580.0
12	2	income of indirectly attracted personnel:	IPI	4264,3	4504.0
13		1 producer’s supplier state	-	718.6	759.0

Source: Processed by the author based on the data presented in Annex A.1.

As we see, in the „proposed situation, we are tracking the manifestation of both structural parts of the total income, namely, own income, and foreign income - where each element has its share in the framework. So, to achieve the established production volume, the value of production in the size provided according to the production capacity, in addition to own labor, economic resources or foreign labor are also attracted, which is reflected in the existence of suppliers. In this way, we are tracking both suppliers of material goods and suppliers of human resources ^[11,12,13,14], in the analyzed company (Table TA.1).

Since the discussion in this article is about salary, as an economic category ^[15,16,17,18], we will continue to talk specifically about human resource providers ^[19,20,21,22].

So, it is obvious that within an enterprise, in addition to suppliers of material goods, there may also be suppliers of human resources (Table 2 - T.2.), currently represented as part of the staff, and respectively, the total value of the income obtained from sales also includes the value intended for the payment of human services/work

performed from outside in the form of human services or the remuneration of workers or employees currently within the enterprise.

* If we analyze the personnel of the analyzed company, according to the proposed situation and in its current form, then here, for example,

we observe 13 workers $\rightarrow (3 + 10)$ and with the status of a natural person-PF.

* But if we take according to the theory proposed by the author, that the company's staff are the members who form the framework of the titular producers – then in the given company the company's staff constitutes 3 workers^[5], in which the other 10 for the business producer or the analyzed enterprise – are nothing more than producers providing human resources – and for them in enterprises or on the market, in the economic system, – they are producers of human resources, and not at all the workers of the enterprise within which they provide the required human services^[4,5]. Respectively, they are and must be accepted as the same economic agents-AG, as the same legal entities-LE, as the producers who put material goods on the market. Thus, in the analyzed enterprise we aim to:

* 3 titular producers and * 19 supplier producers, of which:

+ 10 – human resources producers, + 9 – material goods producers.

But, the problem is, that the given value, according to the current theory, does not make sense – because it includes incomparable values – initial income and final income... while the correct one should be initial income and initial income...

- \Rightarrow Final income is that income that goes directly to society to individuals who have developed economic activities – and the current indicator that reflects the given value in economic terms is called salary – and returns as payment for the work done by individuals.
- \Rightarrow While the initial income and is the indicator called the general income from the exercise of economic activity.

So, referring to the other indicator of the three put forward for analysis, namely salary, we further propose the description and clarification of the given indicator both in its current aspect and in the aspect of the new interpretation proposed by the author as a result of the research and studies carried out.

Salary – is the indicator, which is currently received as payment for the work directly performed, depending on the function performed, a certain qualification, the level or degrees of qualification. This indicator includes the income obtained by workers within an enterprise for the volume of work performed, which reflects salary expenses, which are part or component of the cost of production. Of course, material goods are also included in the cost of production, but the accounting here is completely different.

It is a direct calculation only of the service provided by the producer providing human resources – it is an element of the service provision recipe requested by the producer of the good in which it participates – it is not shown as the price of the service, but it is part of it, it is only the cost of the service provided by the producer providing human resources – it is only the cost of the intangible good / intellectual property.

So, incomparability is reflected by the fact that incomparable values are added together,

- the income of suppliers of material resources is dependent on price, but
- the income of suppliers of human resources is dependent on cost, namely directly.

And we see the difference in life in society, which I wanted to bring to the world – why „something” is not right... and the attraction to work is of individuals, but not of legal entities...

In this way, we have explained the essence of the salary, but it is admitted that this indicator must have a different interpretation and content. And for this it is necessary to move on to the analysis of the 3rd indicator based on the article, namely profit.

As I mentioned, there are initial and final incomes, and what the initial ones consist of we have shown, therefore we will focus on the description of the final ones, for which to some extent we have now opened a parenthesis and which will lead us to the explanation of profit and the completion of the explanation of the salary. Likewise, I have shown and mentioned that within the general income we follow own incomes and foreign incomes, where the division criterion is dependent on the owner of the income. So, after excluding foreign incomes from the total income, it turns out that the remaining part belongs to the own income. And if we talk in dependence on the initial incomes, then we receive that the remaining part and are the final incomes, where the classification

principle is depending on the part returned to the producer of the business or the titular producers. So, no matter what kind of producer we are, the forms of income must be accepted and determined in the given way. Respectively, own or final income is the income that will return to the producers who own the enterprise. And in familiar terms, this income is called profit (Table 3&4).

Table T.3: Initial income and final income in the current year 20T4

Indicators			Value of indicators	
			year current - 20T4	inclusive capacity of production
0			1	2
1	1. Sales income/general income/revenue or production sold, thd u.m.:	SI \Leftrightarrow GI \Leftrightarrow PS	15030	16050
2	1.1. initial income	ICI	8322.9	8966.0
3	2. Foreign income, thd u.m.	IF	6707.1	7084.0
4	3. Own income, thd u.m.:	IO	$8322.9 = 15030 - 6707.1$	8966.0
5	3.1. final income:	ICF	8322.9	8966.0
6	1 profit	$\Pi = ICI - ICF$	8322.9	8966.0

Source: Processed by the author based on the data presented in Annex A.1

So, in the process of carrying out economic activity, during the management period, we provide services, after which we collect money depending on their value and the income obtained is reflected as general income for the company (T.3.r1c1-2), and the entire amount obtained reflects the initial income (T.3.r2c1-2). And after excluding foreign ones, which reflects the value of the attracted resources (T.3.r3c1-2), dictated by the recipe and production cycle, we obtain the final income, which reflects our own income and, respectively, profit (T.3.r6c1-2).

And given that general income includes the work of all producers, then it turns out that the own income is the own work of the titular producers. And depending on the work, there are the final incomes, which must go to society to the respective individuals.

According to the current conception, profit is „reward of entrepreneurial activity; it is the reward for organizing production; payment for entrepreneurial capacity; payment for entrepreneurial activity; it is part of the added value in addition to taxes, duties, depreciation and salaries” -, rendered as the value exceeded over expenses and according to current calculations it is determined as the difference between income-IC and expenses-EP that were incurred to achieve the achieved income [23,24,25]

⇒ enterprise income – income obtained depending on the directions of activity within the framework – operational activity, financial activity, activity with fixed and exceptional assets (TA.4.)

⇒ enterprise expenses – expenses incurred depending on the directions of activity, in which the important part of the expenses is that of operational activity (TA.4.).

According to the author's opinion [2,3,1], profit is the indicator that characterizes the amount of money, financial resources, obtained by the producer from carrying out current economic activity and is the difference between sales revenue and the cost of materials and labor attracted in the sold production.

In economic, real, terms, profit is the difference between the value of the production sold and the cost of production/productive cost of the production sold (T.4. and TA.2.).

In conventional terms, the profit framework is constituted by the well-known indicator in the current conception, namely, the salary of the titular staff and the depreciation of long-term tangible assets [1].

➤ So, the production sold is the sales revenue of the current period, and what is the essence of sales revenue and production sold, we have previously explained (T.1.).

➤ And the cost of production or productive cost is the cost of materials and labor attracted, which is the indicator that reflects the value of material and human resources related to the sold production of the current period³. Depending on the type of resources attracted, the cost of materials and labor attracted includes the value of material goods attracted and labor attracted/human services, and respectively, characterizes the income of producers providing material and human resources (T.4).

Next, in (Table 4) we will provide an example of the proposed indicator, namely profit in the new interpretation, using the data presented in Annex A.1. and Annex A.2.

T.4: Profit of titular producers of economic activity developed in 20T4

Indicators					Value of indicators		
					per company	per products	
0						1	2
1	1. Production sold, thd u.m.:			PS <=> SI	15030.0	-	-
2	1.1.	sales revenue/income		SI			
3	2. Production cost/productive cost, thd u.m.:			CP <=>	6707.1 = 4264.3 + 2442.8	-	-
4	2.1.	cost of materials and labor attracted – comparable values based on price:		CMLA			
5		1	product G	CP _G	-	1196.9	748.12
6		2	product H	CP _H	-	1242.4	776.50
7		3	product K	CP _K	-	2308.9	1003.87
8		4	product R	CP _R	-	1958.9	1088.23
9	2.1.1.	the cost of material goods attracted – depending on the price:		CGMA	4264.3 = 3545.7 + 718.6	-	-
10		1	direct material expenses/costs:	EMD	3545.7	-	-
11		1	product G	c _G	-	632.8	395.50
12		2	product H	c _H	-	656.8	410.50
13		3	product K	c _K	-	1220.6	530.70
14		4	product R	c _R	-	1035.5	575.30
15		2	indirect material expenses/costs	EMI	718.6	-	-
16	2.1.2.	the cost of the work attracted – by price:		ELA	2442.8	-	-
17		1	product G	c _G	-	436.0	272.46
18		2	product H	c _H	-	452.5	282.80
19		3	product K	c _K	-	840.9	365.60
20		4	product R	c _R	-	713.4	396.33
21	3. Producer profit, thd u.m.:			Π = SI - CP	8322.9 = 15030 - 6707.1	-	-
22	3.1.	the producer's final income		ICF			

Source: Processed by the author based on the data presented in annexes A.1-A.2.

So, we have traced the essence of profit and its framework in real and conventional terms, where we have shown that it is the final income that accrues to the producer of the business or the titular producers and, respectively, is the amount of money for the work done, depending on the market performance of its production, which was the basis of the initiated economic activity. Based on the above, it is worth mentioning that if attracted resources were not traced, then the general income would have been the total benefit that the producer would have at the end of the economic activity.

Thus, it is admitted that profit – is the indicator that in social aspect, in social life, must be accepted as natural income, - as income obtained from work by an individual outside the individual household, objective income of life on earth. So, natural income is the income of an individual obtained from work done as a legal entity ^[26]. And in known terms, within the framework of economic life, it is rendered or interpreted as the former salary.

As I mentioned, there are initial and final revenues, and I have shown what the initial ones consist of, and to some extent I have also described the content of the final ones, for which I said that they are those that go directly to people.

Therefore, we can argue that profit is that income that will go into the possession of individuals, where the level obtained must ensure the owner's maintenance and that of his family members, ensure the accumulation, replacement over time and maintenance of the means of livelihood and the means of work and production.

However, as far as producers, economic agencies are concerned, it is worth mentioning that profit is the indicator that in economic life, in economic and financial terms, must be accepted as the economic performance of producers, as the final income that must be achieved by the producer within the developed business. Indicator established at the base of the business as production capacity (TA.1r4) and based on which the working indicators of production capacity are determined ^[4].

It is in this context that we are talking about the analysis of the performance status of the economic activity, of the enterprise being carried out. And the basic indicator in measuring performance is labor productivity²⁷ and in Table (Table 5) we propose its calculation.

TableT.5: Labor productivity of the enterprise in the current year 20T4

Indicators			Value of indicators	
			year current. 20T4 – T ₄	inclusive capacity of production
0			1	2
1	1. General income, thd u.m.	IG <=> PS	15030	16050
2	2. Profit of titular producers, thd u.m.	Π	8322.9	8966.0
3	3. Staff/ titular personnel, pers	PT	3	3
4	4. Cost of production, thd u.m.	CMLA	6707.1	7084.0
5	5. Labor productivity, thd u.m.:	W	-	-
6	5.1. calculated	$WC_4 = WG_4 - CMLA_4$	$8322.9_{=15030 - 6707.1}$	8966
7	5.2. individual annual	$WI_{AC4} = WC_4 / PT_4$	$2774.30_{=15030 / 3}$	2988.67
8	5.3. individual monthly	$WI_{IC4} = WI_{AC4} / P_c$	$231.2_{=2774.3 / 12}$	249.1

Source: Processed by the author based on data presented in Annex A.1. and source ^[4].

So, we see that the economic performance was not achieved, but money was produced. And since the gain is lower than the expected level, regardless of the failure to achieve the goal, the producers still effectively activated. The purpose of economic activity is to make money, and that has been achieved, the available resources have been utilized, and that is why we are able to procure additional goods to manifest a prosperous life. But we must follow the principle of making „beautiful” out of what we have, because tomorrow will be a new day. And when „someone” in the world asks us - where are you going, then the answer must be - I'm going to work to make money...

CONCLUSION

In this way, we have finished presenting the basic content of the proposed article. Accordingly, through the information presented in a useful manner, we have finished clarifying the proposed indicators, and the purpose of the research has been achieved.

In this article, which is a research article, I aimed to describe the essence or economic content of three indicators known in economic and social life, namely, income, profit, and salary. We have presented the current conceptions and interpretations of the indicators proposed for analysis. Accordingly, we have proposed new ideas regarding the interpretations of the respective indicators. Based on the example situation presented in Annexes A.1.-A.2., we have presented the new way of presentation and determination, and in Annexes A.3.-A.4., we have shown the current manifestation of the indicators and their calculation.

So, we have traced the essence of income, profit and salary. As a result of the studies and research carried out, we can admit that income – in general, is the monetary means received by the producer in the economic world or the money received by producers is considered income. We have shown that, if there were no attracted resources, then the total income would have been the expected profit itself, where the beginning of the chain will be its end. The purpose of the work was achieved, which consisted in showing the real essence and concrete manifestation of the analyzed indicators in economic and social life.

We believe that the implementation and application of the proposed new essences will contribute to the correct determination of the profit of an economic agent, the income of an individual, the volume of activity of developed enterprises, the prices of services provided, taxes, and respectively, the recognition that in the world we are all producers and in the work we are as business partners, where each of them expects their economic performance and their natural income.

Table TA.1: Enterprise „X” and work indicators in 20T4

Indicators			Value of indicators				
			year current 20T4 – T4	inclusive			
				capacity of production – T0	indicators of work	inclusive	
						physical volume, u.p.	price of product, u.m./u.p.
0			1	2	3	4	5
1	1. Producer of the business:		PB	the enterprise „X”	-	-	-
2	1.1.	staff/ titular personnel, pers	PT	3	3	-	-
3	1.2.	producer of material goods	AG „X”	-	1	-	-
4	2. Own income / income of business producers, thd u.m.:		OI	8322.9	8966.0	-	-
5	2.1.	profit of titular producers - economic performance	Π	8322.9	8966.0	-	-
6	3. Indicators of work:		-	-	-	-	-
7	3.1.	sales revenue/income, thd u.m.:	SI	15030	-	16050	-
8	1	product / activity G	SI _G	3360	-	4200	2000
9	2	product H	SI _H	2880	-	3060	1700
10	3	product K	SI _K	4830	-	4830	2300
11	4	product R	SI _R	3960	-	3960	1800
12	3.2.	finished production:	PF	15030	-	16050	-
13	3.3.	commodity product:	PM	15030	-	16050	-
14	1	stocks at the begining year	SI	0	-	0	-
15	2	finished production	PF	15030	-	16050	-
16	3.4.	production sold:	PS	15030	-	16050	-
17	1	commodity product	PM	15030	-	16050	-
18	2	stocks at the end year	SF	0	-	0	-
19	3.5.	revenue receivables of buyer "j":	RVR _j	0	-	0	-
20	1	at the beginning of the period	SI	-	-	-	-
21	2	at the end of the period	SF	-	-	-	-
22	3.6.	the cost of materials and labor attracted, thd u.m.	CMLA	6707.1	-	7084	-
23	3.7.	foreign income, thd u.m.:	IF	6707.1	-	7084	-

24		1	producers attracted, pers:	PA	19	-	19	-	-
25	3.8.		income of the enterprise's attracted personnel:	IPAD	2442.8	-	2580	-	-
26		1	producers-suppliers of human resources / attracted personnel direct, pers.	PAD	10	-	10	-	-
27	3.9.		income of the enterprise's unattracted personnel:	IPAI	4264.3	-	4504	-	-
28		1	producers-suppliers of materials resources, pers.:	PSMR	9	-	9	-	-
29		2	producer-supplier state	-	1	-	1	-	-
30	3.10.		useful life of the business/production capacity, years	$T_{BS} \rightarrow T_0-T_4$	-	-	4	-	-
31	3.11.		coefficient of realization of the production capacity:	%CP	93.64	-	100	-	-
32		1	finished goods stocks, thd u.m.		0	-	0	-	-
33		2	unfinished production, thd u.m.		0	-	0	-	-
34		3	consumer debt, thd u.m.		0	-	0	-	-
35		4	revenue receivables, thd u.m.		0	-	0	-	-
36		5	financial investments at the moment/now, thd u.m.		0	-	0	-	-
37	3.12.		the monthly profit of a producer, thd u.m./p:	Π_l	231.1	-	249.1	-	-
38		1	the annual natural income of natural persons - as a standard received in the community, thd u.m./pers	NI_{PF}	-	-	370,0	-	-

Source: Prepared by the author. Note NA.1.: data are conventional – to exemplify the theory.

Annex A.2.

TA.2: Production cost and consumption in 20T4 and by production capacity

Indicators				U.m.	Value of indicators			
					20T4		capacity of production	
					per company	pe products	per company	pe products
0				1	2	3	4	5
1	1.	Unit cost of production:	c_i	u.m./u.p.	-	-	-	-
2	1.1.	product / activity G	c_G	-	-	748.12	-	748.12
3	1.2.	product H	c_H	-	-	776.50	-	776.50
4	1.3.	product K	c_K	-	-	1003.87	-	1003.87
5	1.4.	product R	c_R	-	-	1088.23	-	1088.23
6	2.	Total cost of production:	CP	thd u.m.	6707.1	-	7084.0	-
7	2.1.	product / activity G	CP_G	-	-	1196.9	-	1496.2
8	2.2.	product H	CP_H	-	-	1242.4	-	1320.0
9	2.3.	product K	CP_K	-	-	2308.9	-	2308.9
10	2.4.	product R	CP_R	-	-	1958.9	-	1958.8
11	3.	Direct material expenses/costs:	CM	thd u.m.	3545.7	-	3745.0	-
12	3.1.	product / activity G	c_G	-	-	632.8	-	791.0
13	3.2.	product H	c_H	-	-	656.8	-	697.9
14	3.3.	product K	c_K	-	-	1220.6	-	1220.6
15	3.4.	product R	c_R	-	-	1035.5	-	1035.5
16	4.	Indirect material expenses/costs:	CIM	thd u.m.	718.6	-	759.0	-
17	5.	Cost of human services/labor attracted	CLA	thd u.m.	2442.8	-	2580.0	-
18	6.	Annual amortization – conventional size, component part of profi:	AA	thd u.m.	1872	-	2000	-

19	6.1.	depreciation/wear calculation method	M _c	-	accelerated - the decreasing balance			
20	6.2.	depreciation / wear rate, %:	n _{ad}	-	-	-	40	-
21	1	depreciation rate according to the regular method, %	n _{al}	-	-	-	25	-
22	2	acceleration coefficient	C _p	-	-	-	1.6	-
23	7.	Inventory valuation method	M _{es}	method	FIFO	-	FIFO	-
24	8.	Current assets:	AC	thd u.m.	7636.552	-	7636.552	-
25	8.1.	consumption coefficient ⁹	CC _{AC}	%	91,31	-	96,93	-
26	8.2.	reservation coefficient ⁹	CR _{AC}	%	8,689	-	3,065	-
27	9.	consumption attracted to the consumption norm ⁹ :	CA	thd u.m.	7636.552	-	7636.552	-
28	9.1.	monetary assets	AMF	-	7284,552	-	5734.0	-
29	9.2.	materialized current assets	ACM	-	352.0	-	1902.552	-
30	9.3.	reserve/consumption norm against CMLA/indirect reserve	RMLA	-	552.552	-	552.552	-

Source: Prepared by the author. Note NA.2.: data are conventional – to exemplify the theory.

TA.3: The company's balance sheet as of 31.12.20T4

		Indicators	Value of indicators	
0	nr. cpt	name	balance	
			beginning of period	end of period
	1	2	3	4
1		ASSETS	-	-
2		FIXED ASSETS		
3	A	I. Total intangible assets:		
4		Intangible assets in operation		
5		Advances granted for intangible assets		
6		II. Total tangible assets:		
7		Fixed assets		
8		Advances granted for tangible assets		
9		III. Total long-term financial investments		
10		IV. Long-term receivables and other fixed assets		
11		CURRENT ASSETS		
12	B	I. Inventories:		
13		Materials and objects of low value and short duration		
14		Current biological assets		
15		Production in progress		
16		Products and goods		
17		Advances granted for inventories		
18		II. Total current receivables and other current assets:		
19		Current trade receivables		
20		Current affiliated party receivables		
21		Budget receivables		
22	Personnel receivables			
23	Other current receivables			
24	Current anticipated expenses			
25	III. Total current financial investments			
26	IV. Cash and cash equivalents			
27		TOTAL ASSETS (A + B)		
28		LIABILITY		

29	C	Total equity:		
30		I. Share and unregistered capital		
31		II. Capital premiums		
32		III. Reserves		
33		IV. Profit (loss):		
34		Retained earnings (uncovered losses) of previous years		
35		Net profit (net loss) of the management period		
36	D	Long-term liabilities		
37	E	Current liabilities		
38	F	Provisions		
39		TOTAL PASIVE (C + D + E + F)		

Source: Balance sheet according to sources [23-25].

TA.4: Profit and loss statement according

Indicators		Cod	Period	
			previous year	current year
0	1	2	3	4
1	Sales revenue, total	010		
2	of which: revenue from the sale of products and goods	011		
3	revenue from the provision of services and the execution of works	012		
4	revenue from construction contracts	013		
5	revenue from leasing contracts	014		
6	revenue from microfinance contracts	015		
7	other sales revenue	016		
8	Cost of sales, total	020		
9	Gross profit (gross loss) (row 010 - row 020)	030		
10	Other operating income-AO	040		
11	Distribution expenses	050		
12	Administrative expenses	060		
13	Other operating expenses-AO	070		
14	Result from AO: profit (loss) (row 030 + 040 - 050 - 060 - 070)	080		
15	Financial revenue, total	090		
16	Financial expenses, total	100		
17	expenses related to exchange rate and amount differences	105		
18	Result: financial profit (loss) (row 090 - 100)	110		
19	Revenue with fixed and exceptional assets	120		
20	Expenses with fixed and exceptional	130		
21	Result from operations with fixed and exceptional assets: (120 - 130)	140		
22	Result from other activities: profit (loss) (row 110 + 140)	150		
23	Profit (loss) before tax (row 080 + row 150)	160		
24	Income tax expenses	170		
25	Net profit (loss) for the period (row 160 - row 170)	180		

Source: Profit and loss statement according to sources [23-25].

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