

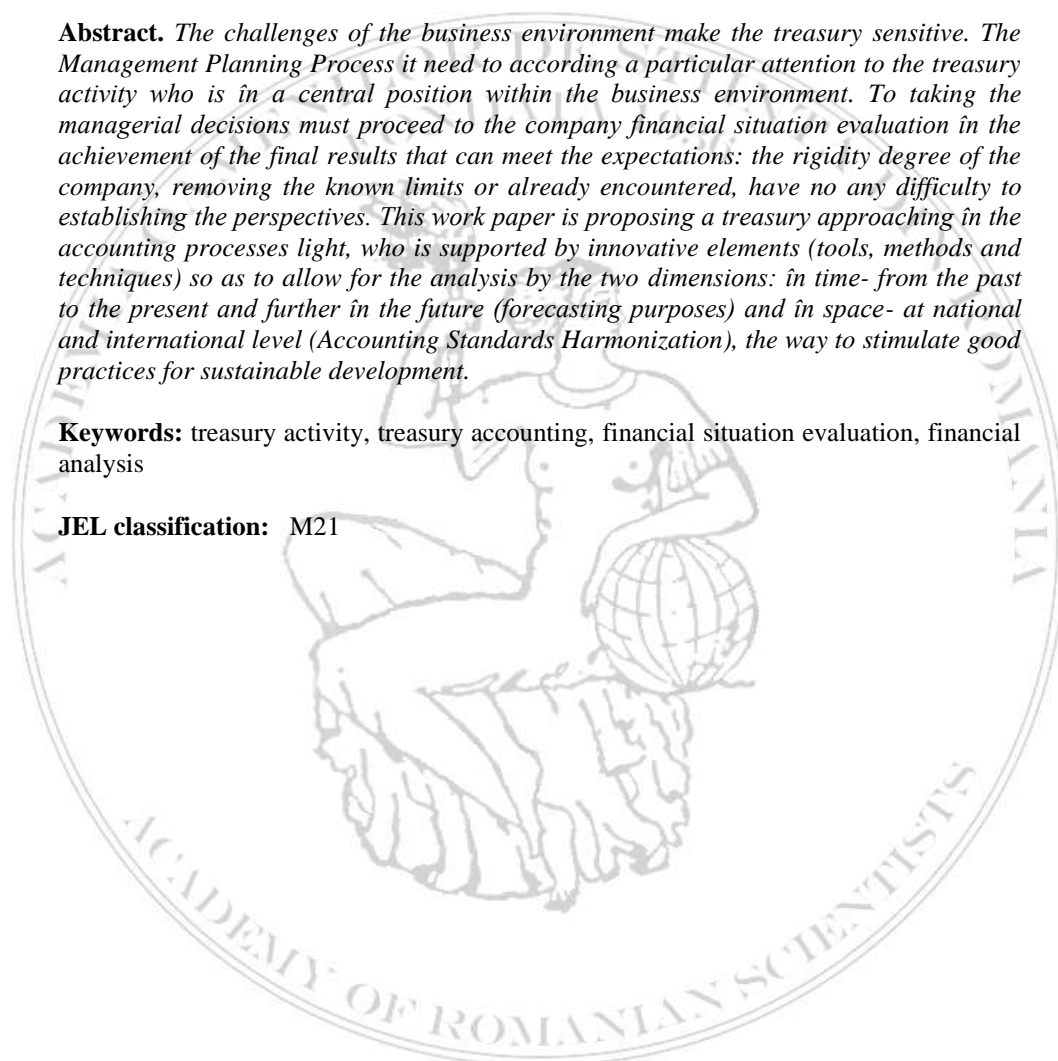
## BOOSTING THE COMPANY BY A SMART CASH POLICY

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**Abstract.** *The challenges of the business environment make the treasury sensitive. The Management Planning Process it need to according a particular attention to the treasury activity who is in a central position within the business environment. To taking the managerial decisions must proceed to the company financial situation evaluation in the achievement of the final results that can meet the expectations: the rigidity degree of the company, removing the known limits or already encountered, have no any difficulty to establishing the perspectives. This work paper is proposing a treasury approaching in the accounting processes light, who is supported by innovative elements (tools, methods and techniques) so as to allow for the analysis by the two dimensions: in time- from the past to the present and further in the future (forecasting purposes) and in space- at national and international level (Accounting Standards Harmonization), the way to stimulate good practices for sustainable development.*

**Keywords:** treasury activity, treasury accounting, financial situation evaluation, financial analysis

**JEL classification:** M21



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