ALTERNATIVE WAYS TO IMPROVE THE MANAGEMENT OF THE AGRICULTURAL PRODUCTION

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SUMMARY

The current paper is part of a complex study regarding the role and activity of experimental didactical stations, which appertain to the universities, regarding the practical activity and the scientific research of academic faculty and students.

The main objective of the present paper is to analyze the concept of administration (responsibility) center management, by analyzing the specific aspect of the profit center management and the cost center management. The accounting implication in managing such problems is necessary in any decision process, adequate to specific conditions for these management methods. The main accounting objectives in financial management are:

- substantiating and preparing the project budget, as well as the financial forecast for certain period;
- preparing the financial report related to justification funds.

This methodology provides management with superior cost accounting information and supports management with an emphasis on optimizing profitability. The Cost elements should be identified as Direct and Indirect Costs. The Indirect cost will be allocated to the different departments in the company. With accounts prepared for all departments we begin to create a clear picture of a Responsibility Accounting system. For management this Responsibility Accounting structure provides important information that is not available from traditional cost systems. Within this structure we incorporate a comprehensive reallocation and absorption system that integrates with the Class of Accounts corresponding to the functional activities, where we have set up production cost accounts for: each product that we produce cost of maintenance (preventive) and repair accounts for internal production.

Upon our approach, we intended to present in detail the specific aspects of the University of Agricultural Sciences and Veterinary Medicine Cluj-Napoca where this desideratum was and can very much be obtain in The Experimental Didactical Station Cluj-Napoca.

REFERENCES