THE OPTIMISATION OF THE ECONOMICO-FINANCIAL ACCOUNT OF THE INDIVIDUAL FARMERS – A COMPLEX SOLUTION FOR THE AGRO-FOOD SECTOR

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SUMMARY

The current paper is part of a complex study: “The information system for the financial analysis of economic performance in agricultural exploitations and of production factors efficiency”.

Simultaneous with the adhesion to the European Union it became necessary to harmonize the economic-financial accounts of the individual farmers. This study begins from the accounting point of view, and refers to the only accounting evidences which are taken in the simple party, and could not give the sufficient dates useful in an economic-financial analyze for producers and even for the utilization of the production factors. For the organizational point of view, these are structured in tables, and could be useful on working papers and also in electronic sheets on the PC, using the redundancy information.

Regarding the availability of data bases, in present, there are two forms of IT applications used in agriculture:
- classical programs – these are characterized as IT applications meant to resolve the specifying problems on local level;
- informational system – it have the object to assist the producers in taking the decisions or even to assist the decision factors in agricultural politics;

The analysis of existing situation referred to the informational technology and its utilization in agriculture, special in small dimensions farms (where this type of technology is lack) proposes a new evaluation of software infrastructure, and the evaluation of community and institutional needs. In these way, it was realized a study to demonstrate that the present and future research must consider the participation of the beneficiaries as collaborators because they could be important data suppliers of needs and hopes of rural behaviors. The questionnaire is important for measuring the results; even if it was made on a small representative number but represents o starting point for future project researches.

REFERENCES