The Analysis of Performances and Computational System in the Management of Agricultural Holding

Marioara ILEA, Diana DUMITRAS, Ileana ANDREICA

Faculty of Horticulture, University of Agricultural Sciences and Veterinary Medicine,
3-5 Manastur Street, 400372, Cluj-Napoca, Romania; milea@usamvcluj.ro

SUMMARY

The analysis and measurement of performances which are the object of management sciences require more and more scientific rigour from these sciences. In enterprise management, the managers are using different informational instruments that guide the decision taking process. The same degree of importance is given to the processes that enable the processing of information which have as a primary goal the efficiency of the informational flux. One of the informational sources for the managers is the economical and financial analysis. The primary goal of the economical and financial analysis is to give a general appreciation upon the economical and financial state of a certain enterprise. Applying the methods of the economical and financial analysis is highly backed by the applications of informational systems. The purpose of the present paper is to present a system which would enable the interconnection of economical and financial analysis models with the ones of the computational systems. The computational system that is taken into consideration for enterprise management is SDE which offers the following benefits (Ilea, 2009): The system of indicators which enable the approach of activity analysis; Economical and financial analysis models used for data exploitation; The SIDE system offers the flexible management of the information flux in the enterprise and the possibility of operative following of the agricultural activity for every responsibility focus center or group of centers that take part in a certain process so the managers intervention is made through specific methods; By interpreting the values given by the computational system, directions and decisional alternatives can be sketched. As a conclusion, the results obtained suggests the fact that the computational system through the indicators systems that was proposed, the formation and calculation methodology can be used in order to elaborate a personalized system for every holding, that would be answering each and everyone’s personal needs but also oriented to achieving management efficiency.

Keywords: the management, the financial and economical analysis, the computational system

REFERENCES