THE OPERATIVE CONTROLLING SYSTEM IN CASE OF AN AGRICULTURAL CORPORATION IN HUNGARY

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ABSTRACT
The study aims at modelling the operative controlling’s planning process costing through an Agricultural Inc. crop production, as division plant with 600 hectare. The practice of process costing’s controlling planning has spread mainly in homogeneous productions, in contrast to the classical controlling planning, namely batch systems and also this is equal to the wheat production “bio-cycle”, therefore the financial year is from 1 September to 31 August.

The main process of crop production has associated shares based on each other cost-centre structure. Costing is carried out following the bottom-up method at different hierarchic levels.

Annual plans include Output plan: 3600 ton wheat/year/600 ha; Revenue plan: 3600 x 23000 = 82.800.000,0 HUF/year/600 ha; Process cost plan of wheat production: 79.030.200,0 HUF/year/600 ha; Annual profit plan: 82.800.000,0 – 79.030.200,0 = 3.769.800,0 HUF/year/600 ha.

The agricultural production should be based on the environment friendly technologies and natural energy resources, which later on should appear in operative controlling’s planning process emphasizing the importance of water and wind energy.

KEYWORDS: controlling, planning, cost, division, “bio-cycle”.

REFERENCES


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