

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

ZEMAN, ZOLTAN

SZENT ISTVÁN UNIVERSITY, FACULTY OF ECONOMICS AND SOCIAL SCIENCES
INSTITUTE OF BUSINESS SCIENCES
2100-GÖDÖLLŐ, PÁTER KÁROLY U. 1. HUNGARY.

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: $3600 \times 23000 = 82.800.000,0$ 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

Handbook of Entrepreneurs, 2000, Raabe Publishing Ltd. Budapest.

EC (European Communities, 2010): Communication from the Commission to the Council and the European Parliament on future steps in bio-waste management in the European Union. Brussels, 18.5.2010. COM(2010)235 final.

EEA (European Environment Agency, 2007): The pan-European environment: glimpses into an uncertain future. EEA Report No. 4/2007, EEA, Copenhagen, and NAMEA: National Accounting Matrix including Environmental Accounts): Austria, Czech Republic, Denmark, Germany, France, Italy, Netherlands, Portugal and Sweden.

Fogarassy Cs., Neubauer E., Bakosné Böröcz, M., Zsarnóczai J. S., Molnár S., (2014a): Water footprint based water allowance coefficient. *Water Resources and Industry* 7-8 (2014). ELSEVIER. ISSN 2212-3717, pp. 1-8.

<http://www.journals.elsevier.com/water-resources-and-industry>

<http://www.sciencedirect.com/science/article/pii/S2212371714000328>

Fogarassy Cs., Tóth L., Zsarnóczai, J. S., (2014b): Capacity problems and structural Paradoxes of the installed wind power plants in Hungary. *Journal of Computing Technologies*, ISSN (Online): 2278-3814, Volume 3, issue 9 (September), pp. 1-7, www.jctjournals.com

Fogarassy Cs., Neubauer E., Bakosné Böröcz M., Zsarnóczai J. S., Nagy L., (2014c): Food safety and water allowance coefficient. *International Journal of Advanced Research in Engineering and Applied Sciences* ISSN: 2278-6252, Vol. 3, No. 11, November 2014, pp 1-16. www.garph.co.uk