



Posibilitati de aplicare a modelului de gestiune pe activitati in exploatarele agricole

Dorina BUDUGAN, Iuliana GEORGESCU - Universitatea "Al. I. Cuza" Iași

The implementation of management accounting model on activities is justified by the intention of the accounting information producers to communicate operational information about the processes assumed by the exploitation activity of an entity and, on this base, to assure a permanent improving of its performances. The model has two dimensions:

- prices affecting on aims, through the activities. The aims are as follows: to fix the selling price, to establish the agricultural output, to establish agricultural produces project, to establish the priorities for improving the agricultural production process;
- specific objective.

Our the identification of processes and the information communication of the events which influences the activities performance of an entity. A process is completed with activities connected to realize the same paper wants to identify the particularities of this accounting model application on the agricultural exploitation domain.