



Table of Contents

IN PRESS

**AGRICECON
2014**

**AGRICECON
2013**

**AGRICECON
2012**

**AGRICECON
2011**

**AGRICECON
2010**

**AGRICECON
2009**

**AGRICECON
2008**

**AGRICECON
2007**

AGRICECON

2006
AGRICECON
2005

AGRICECON
2004

AGRICECON
2003

AGRICECON
2002

AGRICECON
Home

Editorial
Board

For Authors

- **Authors Declaration**
- **Instruction to Authors**
- **Guide for Authors**
- **Copyright Statement**
- **Submission**

For
Reviewers

Guides for

· Reviewers
Login

Subscription

Agric. Econ. — Czech

J. Pataky

Methodological aspects of an improvement of calculation information system in agricultural companies

Agric. Econ. — Czech, 48 (2002): 130-133

Phenomenalistic data of the development of prime costs in agriculture-oriented companies in Slovakia indicate that they have considerably increased in the main

production, intracompany services and the company as a whole. Therefore, the management of a company has to apply an economic approach to cost management. Recommendations to build up a control structure of the cost system in the agricultural primary production are presented and its rational connection with actual costing, which uses algorithms of unconventional calculation methods, is analysed. In the cost system control structure, costs are recommended to be divided in two levels, namely by groups of activities and classification by elements of cost and by the relationship to outputs covering agricultural products. Using a general model, the objectives analysed are implemented in the livestock production aimed at dairy cow breeding.

Keywords:

cost, cost management, output, activity, production

[[fulltext](#)]

