

## PECULIARITIES OF THE ACCOUNTING STRUCTURES - SPECIFIC TO AGRICULTURAL ACTIVITIES

DANIELA SIMTION<sup>1</sup>, ROXANA LUCA<sup>2</sup>

*1 Faculty for Agricultural Sciences, Food Industry and Environmental Protection, Lucian Blaga University, Oituz Street No. 31, Sibiu, code 550373, Romania.*

*simtiondaniela@yahoo.com*

*2 Faculty for Business Administration, Academy of Economic Studies, Bucharest, Romania.*

*roxana.luca@gmail.com*

**Abstract:** *Information in general, but economic information in particular are the main sources used in the management process, allowing a reasonable examination and a fair assessment of the way material, human and natural resources are being used, in order to make appropriate decisions. The best use of information is possible only within information systems whose basic function is to convey a reasonable amount of information, based on these well grounded economic decisions at all hierarchical levels should be taken. The most important source of data economic information system is still accounting. A specific essential feature of agriculture is that some of the necessary production inputs are obtained directly from the production process, for e.g. seed material, seeds and breeding animals. Hence, there are some peculiarities in the accounting units' recognition and evaluation of specific agricultural activities.*

**Keywords:** *accounting structures, agriculture, assets, farm.*

### INTRODUCTION

The main features of the accounting structures result from the following specific agriculture features:

- Assets of agricultural units are living assets subject to biological changes;
- The ability to change, plants and animals are capable of biological changes;
- How to manage change influences biological transformation by increasing or at least stabilizing the conditions necessary for developing the production process;
- Changes occurred because biological changes are evaluated and monitored;
- Animals are both objects and means of labor;
- Agricultural and livestock production is carried still scattered on a large territory which determines a particular organizational structure of the livestock enterprise;
- Economical processes harmonize with natural reproduction processes through means of production as is the case of breeding animals;
- Not being able to synchronize the period of time in the report effort – effect, as for inconsistency between the period in which production costs incurred and the period needed to obtain production;
- The agricultural production process is exposed to the influence of natural factors that can sometimes cause disasters and losses in agriculture;
- Agricultural production retained for self-consumption;
- Getting from the production process of different main or secondary products each with a technical and economic value given, but not knowing the specific effort needed in order to obtain each;
- Reciprocal product transfers between vegetable farms and livestock farms, and others.

## MATERIALS AND METHODS

The specific of the agricultural activity causes a number of features also at financial accounting level, both at assets and results level, but also at more specific documents level. Thus tangible assets specific to agricultural entities include besides buildings, equipment, machinery, etc. also labor and breeding animals and fruit plantations.

Their record is basically regulated as the one for tangible assets, but there are a number of specific features such as:

- Labor, production and reproduction animals are depreciable assets; During their exploitation various main products are being obtained (milk, wool, etc.) or secondary products (rubbish manure) or from some species the breeding, which will be reflected in accounting as obtained agricultural production.

- Bearing plantations represent a specific type of assets, depreciable ones.

Tree plantation requires completion of successive stages as follows:

Formation of seedlings in nurseries (the planted material represents the end production), setting up young plantations (considered tangible assets in progress) and passing young plantations to bearing ones.

## RESULTS AND DISCUSSIONS

A necessary classification from the accounting point of view of the agricultural production presents V. Cărbunescu (Accounting agricultural units, Lito ASE 1988), after following criteria:

a) According to their nature:

- Vegetable products, livestock and industrial
- Young animals for fattening, including weight gain, as well as mature animals
- Services provided by the farm with their own means to other units and farms

b) According to the processing stage:

- Finite production, such as products that do not require any treatment until recovery and mature animals for production and reproduction;
- Semi-products that can be harnessed in the existing state, and if they are preserved, they require maintenance and finishing operations;
- Production in progress, which consists of agricultural expenses, young animal stocks at fattening and raw material pending for processing;

c) After their economic importance, finished products are classified into:

- Main products, which consist the purpose of the productive activity such as: wheat grains, milk, eggs, etc.
- Secondary products, which are obtained simultaneously with the main ones, such as wheat straw, corn cobs, haulms, manure, etc.

## CONCLUSIONS

These production groups obtained from the basic production of farms are very important in the accounting organization.

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