COST ACCOUNTING AS A METHOD OF SUPPORTING DECISIONS IN FARMS IN POLAND

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Abstract. Agricultural accounting is the most important information system in farms. The paper presents the degree of utilization of information derived from cost accounting in decision-making in farms. The study was conducted in 2011 through direct interviews with farmers in 475 individual farms located throughout the country. The results indicate that farmers making decisions with the use of information from the cost accounting most often do not use only one cost system. The most common is the full cost accounting (i.e. direct and indirect cost jointly), followed by accounting of direct costs and the accounting of variable and fixed costs. The share of farms using other sources of information was only 1.1%. In two farms, farmers did not use any system of cost accounting.

Key words: use of cost accounting, process of decision-making, farms, management decisions

INTRODUCTION

Agricultural accounting is the most important information system in agriculture, it includes all the records and calculations concerning the past, the present but also the future. Provides the figures for the analysis of farms and for planning [Ziętara 1995]. In Poland, agricultural accounting has a long tradition and it is believed that many farmers running development and market-oriented farms use information from the accounting system and cost accounting when making decisions on the farm [Kondraszuk 2009]. Decisions have a different range (strategic, tactical, operational), and their making requires experience, knowledge and information (often processed) on the subject matter of the decision. Thus, in order for the farmer to make optimal decision, he must have ac-
cess to such information. This includes information about the farm he runs, i.e. production resources, inputs, production costs, unit capacities or volumes of individual goods produced. These data cannot be obtained from literature or from other sources, they come exclusively from the records of the events that have occurred in a particular farm.

A certain percentage of farmers have access to such information. As part of the accounting under the auspices of the Institute of Agricultural and Food Economics-NRI in Warsaw, farmers receive specially generated reports (conducting accountancy in Polish FADN system). Similarly, it is also the case of studies of agricultural products carried out in the Data Collection System for Agricultural Products AGROKOSZTY. Farmers participating in these studies receive reports that show the results of production activities in a particular farm against the average results for groups of farms. Based on the information received, the farmer and his counsellor can identify the strengths and weaknesses of the production.

Regardless of the research carried out for IAFE-NRI, farmers often are required to collect and provide data describing the farm in economic and production terms to different offices (e.g. banks). It is a condition of applying for loans, investment financing by the European Union or required for other reasons. In this regard, farmers often use professional help of those working in the agricultural advisory services. Those conditions suggest that farmers have support, access, and may use the test results and provided knowledge when taking management decisions on the farm. However, that finding cannot be generalized for all individual farms in the country. It concerns mainly economically stronger and developmentally oriented farms.

Various factors are important in the process of decision-making, e.g. information, knowledge, but also observation and analysis of reality, they can be described as the main determinants of rational choices. However, in the literature there are also other factors described by researchers. Sowell [1996] emphasizes the key role of knowledge, points out that turning ideas into valuable knowledge is the basis for the guidance of thought processes in decision-making. Adair [2011] identified three basic functions in the thought process oriented to achieve a specific purpose: analysis, synthesis and valuation – subconscious and emotions play an important role and affect the rational, analytical thinking. Blake [2010] also considers that, in practice, a substantial part of the decision is formed under the influence of intuition and emotion. According to Szapiro [1993] “emotions impact by reference to the hierarchy of values, having an impact on the modification of evaluations and the speed of information processing during decision-making, they also make an assessment of what caused it”. Operation under time pressure, fear of error, the stress resulting from the general uncertainty as to the anticipated effects of the choices made, are considered to be widely prevalent factors that present themselves in the decision-making process. This situation applies to companies operating in various industries, including farms.

In the economy based on an ongoing competition and rivalry, farms where the owners seek to increase their knowledge are more likely to develop and survive. All new trends in agriculture are connected with greater knowledge demand and usage. New solutions used at the microeconomic level are related e.g. to sustainable development of agriculture, integrated production, biotechnology, especially precise agriculture and decision support systems.

Farmer manages in a changing environment, with access to more and more diverse means of production. However, the important thing is not only to use them, but also the
timing of introducing them. There is a phenomenon known as “technological mill”, which excludes the producers who are late with the implementation of technological progress from the market. This may be fault of the farmer who does not understand the need for change, or not by his fault, but due to lack of funds or small-scale production [Klepacki 2005].

DESCRIPTION OF SURVEYS

The primary objective of cost accounting is to provide users with economic information necessary to assess the economic business and make rational economic decisions. Costs incurred on the farm are the result of ongoing operational decisions made by the farmer and long-term strategic decisions, and the desire to cut costs is a way to increase income. In 2011, a survey was conducted whose main objective was to examine the hypothesis on the extent of utilization of information from the cost accounting systems in management decisions taken by farmers on individual farms. Records of costs allows to recognize the level of costs and results achieved.

The study was conducted through direct interviews. A specially prepared questionnaire was used which included questions about the tested subject. The survey was also designed to determine the reasons why information from the cost accounting is not used by farmers, and to determine whether in the near future they intend to use it. The aim of the study was the review the rationale for management decisions taken on the farm, i.e. to identify priorities, as farmers understand it. Thus, the main areas of application of information generated in a variety of cost accounting systems were selected. The study also identified types of specialized software used by farmers when making decisions. The study distinguishes the following steps:

1. defining hypotheses,
2. choosing methods and research objects,
3. designing the study,
4. ensuring credibility and reliability of the study,
5. collecting data,
6. evaluating and analysing data.

Ad 1. Defining hypotheses

In order to accomplish the main objective of the survey the study carried out verification of hypothesis:

– farmers running development farms use the information generated by the cost accounting systems for making management decisions,

1 The cost accounting distinguishes typical operations of systems, i.e. input, processing and output. Cost accounting system is a system of information processing, it covers a series of structured and logically interrelated activities [Nowak and Wierzbiński 2010].

2 The stages of the study are consistent with the stages of empirical research in management accounting [Ryan et al. 2002].

3 Developing farms are the units which in comparison with the other stand a good technical equipment, modern organization and efficient management [Wosi 1996]. Development connects to market orientation and competitiveness of farms [Karwat-Woźniak 2005].
Ad 2. Choosing methods and research objects

The survey included 714 individual farms, which in 2011 conducted research in the Data Collection System for Agricultural Products AGROKOSZTY. In accordance with the applied methodology, farms were selected for survey for a specific purpose from a sample, which is in the field of observation of Polish FADN. The result of this approach is that the analysed sample is not representative. These are the units located throughout the country and capable of reaching a higher level of production than all individual farms in the country.

Ad 3. Designing the study

To investigate the prevalence of information from the cost accounting for making management decisions in farms, the study used three groups of questions, which characterized:

1. the cost accounting system used in the farm or other methods of decision support, the cost accounting system which in the near future farmers intend to use and the reasons why they do not use any of them,
2. specialized software used on the farm,
3. basic premises and goals of management decisions made by farmers.

The selection of questions was made with regard to the purpose of the study and the circumstances where information collected so far will be used. It was also important to determine the type of cost accounting system, which is mostly used by farmers. The basic criterion to separate cost accounting systems included in the survey was the cost allocation method, i.e.:

- according to place of cost generation – direct and indirect,
- according to the response to changes in the level of production – variable and fixed,
- other separation methods used in modern cost accounting systems (e.g. in activity based costing allocation of indirect costs according to activities and processes which generate costs).

Ad 4. Ensuring credibility and reliability of the study

During the preparation and conduct of surveys, the activities were undertook to guarantee the credibility (structural, internal, external) and reliability of the survey. The applied action can be described as follows:

- structural reliability – the design of the survey was preceded by studies of literature, which enabled the selection of appropriate theoretical concepts. Credibility was also ensured through discussions with IAFE-NRI employees and outside experts who have contact with farmers;
- internal credibility – for the fulfilment of this condition, a conscious choice was made of people to interview farmers. They were employees of agricultural advisory centres conducting research for IAFE-NRI and very knowledgeable in a particular subject area. Issues covered in the survey was not unfamiliar to the farmers.

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4 The condition for selecting farms is that they conduct production activity chosen during for research in a given year and the scale of production, which in most units indicates the commodity nature of the activity.
due to participation in other studies (e.g. in AGROKOSZTY, Polish FADN) and the possibility to see the included detailed description of the problem;
– external credibility – there was the difficulty of comparing the results of the study with the results of other authors. At the time of preparing to print, there are no other studies on the use of cost accounting systems in making decisions on the farm. It should be noted that due to the non-random selection of the sample, the results cannot be generalized in a statistical manner for all of the country’s individual farms;
– reliability – in order to ensure the reliability of research, appropriate procedures and methods of documentation were established. An interview with a farmer was registered in the form of a survey, then information was entered into a specially prepared module of a computer programme to create an electronic database.

Ad 5. Collecting data

The study on the prevalence and extent of use of the concept of cost accounting in management decision-making covered 714 individual farms (farmers of 239 farms did not participate in the survey). Surveys in the electronic version were obtained from 475 farms, none of them has been rejected. This means that the share of received properly filled questionnaires was 66.5%. Answering questions in the survey was completely voluntary and therefore required the consent and willingness of the farmer, and not all farmers understand the significance of such studies or not have the free time to participate in them. Lack of surveys mistakenly loaded was due to the application of algorithms that blocked wrong surveys. The programme detected logical mistakes and not allowed to continue. The relatively high percentage of correctly completed questionnaires resulted also from the fact that the author has been in contact with the people carrying out the interviews with farmers and the expertise of these individuals.

Ad 6. Evaluating and analysing data

The final stage of the study was to assess and analyse documents stored in electronic form. The research material was verified in terms of compatibility, then processed in order to generate results. The study used descriptive analysis.

USE OF COST ACCOUNTING FOR MAKING DECISIONS ON SURVEYED FARMS

Decision in a very general sense can be interpreted as “resolution resulting from choice made by man” [Słownik..., access: December 2012]. Thus, the decision is when there are alternatives – the possibility of making a voluntary choice, which is conscious, rational, well-considered and intentional.

Any reasonably taken decision should be the result of considerations focused on making a choice of such option that will create a real chance of achieving the desired objectives. It should take into account available resources (tangible and intangible) and financial capabilities, as well as applicable laws (e.g. acts, regulations). Additionally, one must take into account not only the current benefits, but primarily predict the consequences of proposed decisions (e.g. economic, social).
Based on information collected from farmers participating in the survey, one can determine that for the vast majority of them, the costing results were helpful in decision-making on the farm. To illustrate this phenomenon farms were divided by the cost accounting system used – Table 1.

Table 1. Use of cost accounting systems when making management decisions in farms (research sample – 475 farms)

<table>
<thead>
<tr>
<th>Specification</th>
<th>Use of concept of cost accounting:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>only one</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>only one</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>one and more*</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>number of farms</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>share in sample</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>population of farms</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct costs according to the methodology in AGROKOSZTY</td>
<td><strong>135</strong></td>
<td><strong>28.4</strong></td>
<td><strong>208</strong></td>
</tr>
<tr>
<td>Direct and indirect costs jointly in AGROKOSZTY</td>
<td><strong>210</strong></td>
<td><strong>44.2</strong></td>
<td><strong>314</strong></td>
</tr>
<tr>
<td>Variable and fixed costs</td>
<td><strong>20</strong></td>
<td><strong>4.2</strong></td>
<td><strong>71</strong></td>
</tr>
<tr>
<td>Other</td>
<td><strong>3</strong></td>
<td><strong>0.6</strong></td>
<td><strong>5</strong></td>
</tr>
</tbody>
</table>

*Farmers could give more than one answer.
Source: own study based on survey results.

Farms, which used the results of only one system of cost accounting in the research sample accounted for about 77%. Most farms used the results generated in the accounting of direct and indirect costs jointly – 44.2% (210 farms). These were followed by farms that used only accounting of direct costs (according to the methodology used in AGROKOSZTY) – their share was 28.4% (135 farms). The concept of accounting variable and fixed costs, i.e. the accounting conducted at the planning stage and showing the variation of costs against the changes in production volume, was used in 20 farms (4.2%). Other sources of information were used only in three farms, their share in the study sample was marginal (0.6%).

When analysing the prevalence of cost accounting as a tool to support decision-making in farms, attention is paid to frequent use of more than one system of cost accounting. It is likely that farmers use a variety of sources and “a combination of information”, depending on the needs. This is undoubtedly a positive sign of creativity in the
search for a way to solve the problem and make rational decisions. It should be noted
that compared to the approach that only uses the information generated by a single sys-
tem of cost accounting, the order has not changed, if at the same time farmers used more
than one system of cost accounting (Table 1).

It should be noted that the study sample numbering 475 farms included five which
used other sources of information and farmers take into account other premises when
making decisions. Farmers from three farms declared the use of the information gener-
ated in the Polish FADN accounting system, and farmers from two farms declared the
use of projected level of prices of means of production and sales prices of manufactured
products as a basis for decision-making.

At present, a measure of competitive farms is often the effective use of information.
In commodity farms that are enterprises, the complexity of management decisions con-
tinues to grow and the complexity of the problems to be solved increases. The result is
that effectiveness of both proper analysis of specific situations and decisions may be
lower. In this situation, farmers should use the tools to support them in this process.
In this regard it is worth emphasizing that almost 33% of farms intend to implement
the idea of cost accounting for decision-making in agriculture (Table 2).

Table 2. Farms planning to implement one of the cost accounting systems for decision-making
Tabela 2. Gospodarstwa, które planują wdrożenie jednej z koncepcji rachunku kosztów do procesu decyzyjnego

<table>
<thead>
<tr>
<th>Specification</th>
<th>Number of farms</th>
<th>Share in sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct costs according to the methodology in AGROKOSZTY</td>
<td>84</td>
<td>17.7</td>
</tr>
<tr>
<td>Direct and indirect costs jointly</td>
<td>43</td>
<td>9.1</td>
</tr>
<tr>
<td>Direct and indirect costs jointly</td>
<td>27</td>
<td>5.7</td>
</tr>
<tr>
<td>Other</td>
<td>1</td>
<td>0.2</td>
</tr>
<tr>
<td>Total</td>
<td>155</td>
<td>32.7</td>
</tr>
</tbody>
</table>

Source: own study based on survey results.

Most farms (84) intend to use a system of direct costs. They are followed by farms
willing to use full cost accounting\(^5\), i.e. direct and indirect costs jointly (43), and farms
which have declared their willingness to implement accounting of variable and fixed
costs (27).

\(^5\) Full cost accounting is based on the assumption that all costs (including indirect costs) have
been incurred in relation to production of specific products, i.e. they must be fully “settled” for the
products.
It should be noted that the first two cost accounting systems are carried out in an ex post manner. Direct costs, as the costs of products in the register, are recognized directly from the relevant source documents. However, indirect costs are treated as common costs for all products. Both accounts, i.e. direct costs and full costs concern the present or the past and allow for control, analysis and evaluation of production processes.

The advantage of full cost accounting, however, is that it gives a picture of the long-lasting situation, limits the seasonality factor, which helps in making long-term decisions. However, its usefulness is limited in operational management. In short-term decision-making and evaluation of internal operations of a farm (e.g. individual branches, productions activities), variable costing is more useful than the full cost accounting. It allows for evaluation and analysis of e.g. alternatives or production lines.

The decision-making process should encourage farmers to seek out and evaluate different options. Each choice carries consequences, so it is important to make informed and confident decisions. Cost analysis is one of the fundamental measures of assessing the cost of a specific project or activity in the farm.

In this context, it should be noted that two farms (0.4%) of the survey sample numbering 475 units did not use any system of cost accounting to support decision-making. The reason, in the opinion of farmers, was lack of time due to intensive production on the farm, which prevented the use of such tools.

**COMPUTER SOFTWARE TO ASSIST IN DECISION-MAKING ON THE FARM**

The survey questionnaire helped to identify other types of support, i.e. computer software used by farmers in decision-making. Percentage of farms using such aid was not large, only 1.9% (9 farms), but it is an evidence of a professional approach of some farmers. In one farm, farmers used two programs (relates to items 4 and 5). Names of software are listed according to information obtained from the farmers:

1. agrar office,
2. direct costs,
3. plano RS,
4. Ramzes – software to assess VAT,
5. software to maintain operation sheets on the farm,
6. software to assess VAT (small accounting),
7. NAW – fertilizer software,
8. software – technology of potatoes production,
9. own software for invitations and received piglets,
10. zootechnik.

The results show that the value of knowledge is appreciated. Agriculture in the twenty-first century is more and more complicated, therefore, it requires more knowledge and different sources of information. However, one should note that for many, the problem is not knowledge itself, but its use in practice. Use of specialized software proves, however, that in this case the acquired knowledge is applied.

Other studies also point to the use of computer software to supporting the operation of a farm and enabling access to information related to agriculture. Farmers willingly
use the software relating to fertilization and plant protection and facilitating the filling in of applications for subsidies, and others regarding support from the EU. Subsequently, they are interested in applications used to create the history of fields, determining feed rations and organisation of work in the field. It should be noted that the younger the farmers, the greater the share of positive responses in terms of the assessment of whether to use computer software to support work on the farm [Francik 2010].

MAIN OBJECTIVES OF MANAGEMENT DECISIONS TAKEN IN SURVEYED FARMS

In the modern (developing) farm, one sees all sorts of decisions, which, depending on the complexity of the problems and situations in which they are handled, are different from each other in many aspects. Farming means to constantly make decisions, e.g. on production and organization, and the farmer is fully responsible for their effects. Approach to each of the decision-making processes should be considered individually, each decision requires involvement of other forces, resources, information, and other activities aimed at maximizing the accuracy of the decision. Taking into account the types of problems to solve, and their scope and horizon, the decisions can be divided into strategic, tactical and operational.

In the survey, farmers were asked to indicate the main objectives for the management decisions taken on the farm. The answers, collected in nine thematic sections, were ranked in order of the purposes from the most to the least mentioned (Table 3).

On the basis of the declaration of farmers, one can see that the vast majority of decisions are long-term decisions, they define tasks and directions of farms. Fulfilment of the main objective is often associated with the fulfilment of others that so to say, support the main objective. For most farmers, the main premise in the decision-making process was the increase in farm income; 400 farmers (84.2%) of the survey sample numbering 475 farms declared for it. It is quite natural, income determines both the level of consumption and accumulation on the farm. Therefore it expresses the material interest of a farmer in a most synthetic way.

Farmers could give more than one answer, thus clarifying other objectives that must be met at the same time. Therefore, the second criterion of management decision-making should be modernisation of farms, primarily through investments in buildings and equipment – 297 farmers (62.5%) declared for it. Running a debt and risk-free farm was declared for by 275 (57.95%) farmers and farm specialisation by 173 farmers (36.4%). Much less important were: raising professional qualifications (declared by 15.8% of farmers), cooperation with other farmers, e.g. through the creation of producer groups (12.8%), taking up new activities, e.g. agritourism (3.4%), or switching to organic farming (2.1%).

Regardless of these reasons for taking management decisions, farmers gave other as well, these were: increase in income through off-farm activities (e.g. provision of services), work outside own farm, providing markets for manufactured products, as well as the use of the maximum number of EU assistance programmes. These farms, however, accounted for only 1.7% in the research sample.
Table 3. Main objectives of management decisions in farms
Tabela 3. Główne cele decyzji zarządzczych w gospodarstwach rolnych

<table>
<thead>
<tr>
<th>Specification Wyszczególnienie</th>
<th>Number of farms* Liczba gospodarstw*</th>
<th>Share in sample Udział w próbie (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase in farm income Wzrost dochodów z gospodarstwa</td>
<td>400</td>
<td>84.2</td>
</tr>
<tr>
<td>Modernization of farm by investing, e.g. in buildings, machinery Modernizacja gospodarstwa przez inwestycje, np. w budyinki, maszyny</td>
<td>297</td>
<td>62.5</td>
</tr>
<tr>
<td>Running a debt and risk-free farm utrzymanie gospodarstwa wolnego od długów i ryzyka</td>
<td>275</td>
<td>57.9</td>
</tr>
<tr>
<td>Farm specialisation Specjalizacja gospodarstwa</td>
<td>173</td>
<td>36.4</td>
</tr>
<tr>
<td>Raising professional qualifications of a farmer Podnoszenie kwalifikacji zawodowych rolnika</td>
<td>75</td>
<td>15.8</td>
</tr>
<tr>
<td>Cooperation with other farmers, e.g. creating producer groups Współpraca z innymi rolnikami, np. tworzenie grup producentów</td>
<td>61</td>
<td>12.8</td>
</tr>
<tr>
<td>Taking up new activities, e.g. agrotourism, processing Podjęcie nowych działańoci, np. agroturystyka, przetwórstwo</td>
<td>16</td>
<td>3.4</td>
</tr>
<tr>
<td>Switching to organic farming Przestawienie gospodarstwa na ekologiczne</td>
<td>10</td>
<td>2.1</td>
</tr>
<tr>
<td>Other Inne</td>
<td>8</td>
<td>1.7</td>
</tr>
</tbody>
</table>

*Farmers could give more than one answer.
Source: own study based on survey results.
*Rolnicy mogli udzielić więcej niż jednej odpowiedzi.
Źródło: opracowanie własne na podstawie wyników badania ankietowego.

In summary, farmers usually set more than one objective when taking management decisions. Only 51 (10.7%) farmers declared one objective. Most often it was two or three objectives, the share in the sample of such farms amounted to 35.2% (167 farms) and 31.8% (151 farms) respectively. Four objectives were declared by 68 farmers (14.3%), more, i.e. from 5 to 7, by 25 and fewer farmers.

SUMMARY

Farm management is a dynamic and complex process, it requires a pro-active approach of the farmer, and this in turn requires a high level of technical and economic knowledge. The results show that the information generated by cost accounting systems are helpful for farmers in making management decisions on the farm. Farmers most often used more than one cost accounting. However, when analysing individual accounts, most farmers (44.2%) used full cost accounting (i.e. direct and indirect cost
jointly). They were followed by farms using the direct cost accounting (28.4%) and variable and fixed cost accounting (4.2%). The share of farms using other sources of information was marginal (0.6%). This means that farms using only one system of cost accounting in a sample of 475 farms accounted in total for about 77%. However, majority of farmers used various sources and “combination of information”, which means that depending on the needs, they used information generated not only by one cost accounting system. In two farms, farmers did not use any system of cost accounting.

In the future, in almost 33% of the surveyed farms, farmers intend to implement the idea of cost accounting in the decision-making process; majority declared the implementation of the direct cost system. Studies have shown that farmers also use specialized computer software in the management process. The percentage of such farms was not big (1.9%), but this is an evidence of the need and desire of farmers to expand their knowledge, while applying it in practice. Farmers usually set more than one objective when taking management decisions. However, for most farmers, the main premise in decision-making was an increase in income, followed by farm modernization.

The counting of cost in the farms, unfortunately is not very common. Considerations of costs however are justified, their amount is a factor in profitability, and some of costs significantly depend on the farmer. Accounting and cost accounting as a management tool is acceptance in the minds of managers of farms. More and more farmers analyses the processes in farms and their economic effects. Accounting becomes useful for farmer and begins to be a part of his works and skills.

REFERENCES

Streszczenie. Celem pracy było zbadanie stopnia wykorzystywania informacji z rachunku kosztów w procesie decyzyjnym gospodarstw. Badania przeprowadzono w 2011 roku metodą wywiadu bezpośredniego z rolnikami, w 475 indywidualnych gospodarstwach rolnych położonych na terenie całego kraju. Wyniki wskazują, że rolnicy, podejmując decyzje, wykorzystują informacje z rachunku kosztów, najczęściej więcej niż jednego. Najbardziej rozpowszechniony jest rachunek kosztów pełnych (tzn. bezpośrednich i pośrednich łącznie), na kolejnej pozycji znalazł się rachunek kosztów bezpośrednich, a następnie rachunek kosztów zmiennych i stałych. Udział gospodarstw korzystających z innych źródeł informacji (rachunkowość Polski FADN, poziom cen środków produkcji i cen produktów rolnych) wynosił tylko 1,1%. Natomiast w dwóch gospodarstwach z próby rolnicy nie korzystali z żadnego systemu rachunku kosztów. Jednak w przyszłości prawie w 33% badanych gospodarstw rolnicy zamierzają zaimplementować ideę rachunku kosztów do procesu decyzyjnego, większość zadeklarowała wdrożenie systemu kosztów bezpośrednich. Rolnicy, podejmując decyzje, korzystają także z innych form wsparcia niektórzy posiadają specjalistyczne oprogramowanie, ale ich udział w próbie nie był duży, zaledwie 1,9%. Świadczy to jednak o zapotrzebowaniu na wiedzę rolników i chęci do jej poszerzania, a jednocześnie stosowania w praktyce.

Słowa kluczowe: wykorzystanie rachunku kosztów, podejmowanie decyzji, gospodarstwo rolne, decyzje zarządcze

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