

THE MANAGEMENT ON BASES OF CENTER'S BENEFIT - CONDITION PROFITABLE AN ACTIVITY'S FORESTRY ENTITIES IN ROMANIA

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The management on the basis of center's benefit represents a form of organization of management limited in time, to solve the complex, but clearly specified matters.

The implication of accounting in administration of such problems is necessary in any decision process, adequate to specific conditions for these management methods.

The accounting objects in financial administration mainly aim: the substantiation and elaboration process of the project budget, as well as the financial foreseeing on a certain period; the elaboration of the financial report related to justification funds.

Upon our approach, we intended to present in detail the specific aspects which the management on the basis of centers benefit implies in the forestry entities.

KEYWORDS

Forestry entity, center of cost, center of benefit, expenses, earnings, budget

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The forestry entity was, is and will be of found nucleus forestry's domain, so below structure, as soon specially, as for as concerned the course and foundation process's of production with implications financial (expenses-earnings) due this process's.

In the course of time concomitant with the system's perfection public management, all in all, and which bound at forestry management the number forestry entities, which had continue remaining basic entities domain's, had progressive, in stability, becoming at 157, in 1906 year, because after establishment Autonomous Houses Forestry's State, in 1930 about Law four forestry administration the number forestry entities had increased at 197 with approximate 2 millions hectares woods.

To day, at level forestry entity it is the most complex and moreover the most concrete specific activity forestry's domain and generally management's modern should descend and development, at this "floor" on the organization structure organized a forestry domain.

Even if the road to "centers benefit" will present a number of challenges in resource planning, training and communication, the specialists suggest that the short-term pain and inconvenient will be worth the long-term strategic benefits. So, we are on the right way and all we have to do is to continue – this the essence of the present paper.

One new approach – The management on the basis middle's benefit

To day, the management on the basis middle's benefit signify, in accordance with authority's in domain, one the most complex and the most rife and management Word-System level.

In this context, the management on bases of center's benefit is to define such as management instrument centre by determine and identification rigorous objective's and their derivate, by economy decentralization and managerial at the administration centre and recompenses correlation, with the rank these objectives realize.

Tackling promotion and management used on bases of centers benefit in Romanian entities specialists in domain identified next coordinates:

- a strategy existence and global realist politics, because objectives establish;
- one study market which furnished pertinent information about surrounding national and international entity's distinctive;
- a positive attitude of management witness change;
- a climate labor, a organization of cultured man;
- a management ability for those who leader;
- a economy an managerial culture adequate entity's staff.

Therefore, is define such as managerial instrument, centre on causes and identification rigid objectives and on their leeway's up post level and performers direct concerned in their establishment on the economy and management's decentralization at centre of management and on recognition's/sanction's with of objective's realization grade.

The particulars distinctive management's of the basis centre benefit are^[1]:

- a complexity different – which to refer alls structural and processes organization the constituent's;
- managerial size – managerial decentralization within entity under the circumstances emergences managements centre characterize about mission, responsibility and abilities superiors situation simples entities subdivision;
- the economy size – which offer usage budget's such as managerial instrument significant;
- the share size, which presume implication manager's as and leader's centre management;
- motivation size, assert one self of correlation/ sanctions, with the rank individual objective's achieved centre management.

The constituents built-in basic management's of the basis centre benefit

Such signify the dimensions managerial practically particulars set in spotlight under chapter, respectively:

- The system by objectives compound by: the fundamentals objectives, derivatives objectives (grade I and II) the specifics objectives and individual's;
- The programs of action, which contain decisions and actions fundamentals how chase will been adopt for the objectives realization;
- The calendars with terms (intermediaries and finals) concerning the realization objectives;
- Directives (general or specifics) definitely in methodologies indication referring to way of the objectives workable;
- The budgets elaborates so much for entity and for the centers management;
- The systems and technical managerial (diagnosis, mission, meeting, dash board, budgets, etc.) used in context these standard management.

The identification and proportions of management centers

The management centre represent a constituent evolution (activity, group of activities) or a structural (functional compartments or efficient), define about autonomy action and resolution, high and which order by one budget clear-cut, whose realization depend direct, recompenses/sanctions.

Just as resultant by definition, criterions after which a entity should structure in management centers are:

- The evolution criterion, after which the management centers are identification and proportions by significant activities or by the groups activities (production, provisions, market, means human, etc.);
- The structural-organizer criterion which afford the management centers constitution one or two organizer subdivision (departments, work-rooms, etc.).

The specialists in field suggest to trim in the second criterion in view of because, identify objectives, earnings and issues is much easier and more rigorous.

This criterion to be adapted the more right for forestry entity as management center.

The second criterion lend oneself best for forestry entities about identification forestry's entity such as management center.

The management centers will be:

- Centers of costs, which are only generators expenses without from which can not will be obtain the products or services stabilities an entity.

- Centers benefit, characterize about premises and potential carrying one profitable activity, such as result products and services marketing deliver.

In the context of management on bases of center's benefit of budgets draw up to be achieved about "budget" compartment together with managers administration's center the actions characterize by trough a proportion pronounce in participate.

The elaborate and release budgets

The elaborates budgets to materialize by towards the compartment "Budget" between with administration center manager's and will be make-up by four chapter:

1. Objectives (output physics, wares, costs, number by staff, etc.)
2. Expenses (groups by articles or by expenses elements)
3. Earnings (turnover, production deduct, production unfinished, etc.)
4. Issues (benefit, loss)

Individualities management's on base benefit centers in forestry entities

The identification these centers can be the most level distinct, respectively:

- In situation wherein Administration is identify with the statute by forestry entity department can will be identically such as management centers;

- In situation when the localization statute by entity to make by forestry department then forestry entities will be can management centers;

- In our opinion, to take account of specifically organizer, technical and financial economy

National Administration of Forestry, the third situation resultant by combination and harmonization situation describe by point a) and b), represent the optimal method by approach management on base benefit centers by administration level.

In the context existences those two categories management centers for point a) situation doing clear delimited an fact that in their capacity Departments Forestry can not be approach than benefit centers.

As matters from point b) wherein forestry entities are approach such as management centers, because of activity's specifically will had meet with different percentages: forestry entities benefit - centers how and forestry entities – expenses centers, but this matter is the most many-sided and teaser.

For this second case, issue the identify and delimited without doubt of benefit center's and expenses is more complex and difficult.

The budget – management center's environment

Specification	Unit of measure	Budget level	Update level	Implement level	±	%	Causes
I OBJECTIVES							
1. Production physics							
2. Turnover							
3. Gross benefit (minimum level)							

Specification	Unit of measure	Budget level	Update level	Implement level	±	%	Causes
4. Minimum level Production labors							
5.Observances correlation of dynamics labor production an dynamics earnings medium							
II. EXPENSES							
Straight out-goings raw materials b. low straight							
2. Overheads a. Upkeeps b. Out goings administrative							
III. EARNINGS							
1.Settlement of accounts produc-tion other management centers							
2. In progress production by year month							
3. Turnover							
IV. Financials results							
1. Benefit							
2. Loss							
V. Investments							
1. Means personals							
2. Means personals destination							
3. The investments expenses							
4. Surplus							

The existence forestry's entities from forestry plain area, where the woods development permanently the first primacy which presume the budget significant an these approach such as expenses centers will been very matter-of-fact.

As well, forestry entities identification expenses centers should will been made such so that a Administration Forestry in ensemble to remain benefit centre.

As well, is requisite to identified one list by technical criterions, economics, socials for to analyses the potential each forestry entity after which to make integration, such as entity – benefit centre or expenses centre.

In the context general theoretical process's by elaborate and release budget's, specifically management on base center's benefit we recommend a structure environment an budget's one management center's.

Towards of the content ones four chapter budget-center's, the forestry domain, especially forestry entities such management centre, to present some individualities, which we punctuate, further.

A chapter one – objectives, at forestry entities to find again al; objectives tips stated in management-centre.

At present a segment on objectives (benefit, production physics) are not assert one-self as such, in budget structure, but to find again such performance pointers, in organization compartment s.

With reference to chapter two – Expenses, a particulars distinct to make up, overheads and working, management, which assert one-self not separate these find again in “exploitation expenses” according to Ordinance no. 616/2000 concerning draw up earnings and expenses budget s.

Chapter three – Earnings, is structure, in up and running to carry one activities by forestry entities, following:

- exploitation earnings;
- financial earnings;
- extraordinary earnings

At a attentively analysis inside particular, will can remark that some for individualities states will can be to key with overall details by structure budget management (for example: separate assert one-self overheads or take over from organization compartment objectives , physic production and benefit) while other individualities pertaining by privacy and operation meat specify form forestry, will can competing the management-centre structure with new position, such so that, about real their content management – center’s budgets from administration structure been managerial instruments as more completes, of dash board managerial.

The most important target for any kind of entity is to achieve performance. Without performance, it is impossible to lead and autonomous entity in a instable economical, social and financial environment. Performance is a necessary condition for survival in the integrated European countries.

The process of globalization gives businesses and individuals from different countries the opportunity to invest internationally and to interact with each other more easily than in the past.

Managerial accounting is an integral part of management which provides information that is used by management to formulate strategies, plan, coordinate and control the activity, make decisions, optimize the use of resources and safeguard assets^[3].

The primary objective of managerial accounting and financial accounting is to provide useful information for making decisions, such as assessing opportunities, products, investments, social is related to stewardship, that is, accounting reports how managers have used the resources entrusted to them by owners.

Accounting provides information only about transaction and events that can be expressed in monetary terms. Is important the consequence because information like the capabilities of the management team or the imminence of a strike, although essential, cannot be translated into accounting language^[4].

CONCLUSIONS

Approach in next period immediately of the management on base center benefit at National Administration of Forestry “Romsilva” and of the enterprises territorial is not only oportune, but also very needful.

The success application’s of the management on base of the center’s benefit for National Administration of Forestry “Romsilva” will be secure of mode wherein will be identify and neatly criterions on base forestry entities and earnings centers. For such, should engage the best managers of sylviculturists engineers and economists which works in administration, together on experts in new management.

For the moment, if Romania obtained the statute of member European’s Union, National Administration of Forestry “Romsilva” can approaching with courage, usage of the management on base of center’s benefit.

For carry out grievances is absolutely needful as level with National Administration of Forestry “Romsilva” been approach issue the management on bases of center’s benefit then been distinguished in more short time strategy to improve a forestry entity by short-term and medium, trough of objectives identify essential of entities and personal objectives for either worker.

In this context, was identify stage following:

1. To draw up of scientific rigorous study, elaborate, over real objectives which distinguish the National Administration of Forestry and her entities, by have prospect at the management on bases of center's benefit pass;

2. Put some order, on covered 2007 year, in the context under set up of compartment for professional farming at level administration of post-university courses by of "Business Management" for all managers from administration structure.

To adopt oneself of budgets structure framework, accordingly of management bases of center's benefit, at the particular activities specifically carry by administration an forestry entity's and programs informatics unitary be elaborated at level of center's benefit and of administration.

In a functionary market economy, we must develop the forming up and the development of the forestry consciousness in all social and intellectual structures of the nation, because "a true forestry can be built only the belief of the forest, that all leaders, political people, and all citizen of a country must develop".

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