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PhD Thesis

**CONCEPTUAL AND METHODOLOGICAL ISSUES IN THE AGRICULTURE
ON ESTABLISHMENT OF EU CONFORM ACCOUNTANCY INFORMATION
SYSTEM**

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1. OBJECTIVES

EU's agricultural direction is based on the controlled flow of a great amount of precise information in accordance with the regulations. The timeliness of the subject is further emphasised by Hungary's approaching EU accession. A harmonised recording and information system will play major role in the integration of Hungary's agriculture to the European system – thus I consider necessary to analyse the main factors of the current systems, present the results and explore the unsolved tasks.

The aim of my study is to examine to what extent the Hungarian agricultural information system – with especial regard to the accountancy information system – meets EU requirements in the accession period. I go into a further analysis of the German and Austrian system in the relevant chapters as I believe that the practice of these two countries played a significant role in the development of not only the past but the current institutional system.

- With the help of the literature, at first I interpret “information” as a concept, highlighting the role of accountancy and accountancy information system as an important tool to satisfy informational demands that is essential for the market actors to get reliable information about the financial situation of their enterprises. Thereafter I describe the regional, national and international tools and institutions of the information system and present the harmonisation efforts.
- It appears from the international outlook that the Hungarian accountancy regulation should meet the requirements of a constantly changing multi-actor international system. The Hungarian accountancy system was formed to meet EU requirements already in the early 90's. The 18/1991 Act on Accountancy integrated and applied most of the EU principles (Directive 4 and 7). The Act was recodified in 2000 in order to totally comply with the EU system. In the present study I contrast a few regulations of Directive 4 with the relevant regulations of the Hungarian Act, pointing out the current differences.
- I introduce the significant elements of the EU's agricultural information system, including the Agricultural Statistical System, the Market Information System, the

Integrated Administration and Control System and the System of Agricultural Accounts. I give a deeper look at the most important element of the subject, the present system of the Agricultural Accountancy Information Web, through the introduction of the specific characteristics of the German and Austrian system.

- Millions are engaged in agricultural production in Hungary. Due to the privatisation of state companies, transformation of cooperatives and the turn of the land to private property the number of farms has been multiplied. Information is far behind the needs about newly formed enterprises, small in size but great in number with growing economic potential.

Therefore I consider essential to introduce interpretations of “agricultural producer” and to summarise the criteria of the different categories. Thereafter I examine the particularities of today’s Hungarian agricultural different from that of the EU member countries.

- An updated system of agricultural land use can be suitable to provide information for agri-political decisions and for the distribution of agricultural state subsidies. Due to its latter function this system is a prerequisite also for the distribution of EU agricultural payments. Agricultural producers, however, are yet unaware of the future advantage of proper data presentation (reports), therefore a great number of them still do not register their farms. I examine its possible causes with the help of the survey results in Hajdú-Bihar county.
- I examine only one element of the EU’s agricultural information system – the Hungarian Agricultural Accounting Information System. Besides the presentation of the Hungarian model farm system and the experiences of data collecting in Hajdú-Bihar county, I examine to what extent the information from the two main parts of the model farm reports – the profit-and-loss statement and the balance sheet – meet the principles of the Accounting Law.
- Precise recording is essential for gaining the necessary number of data, both for the Tax Office and other institutions. Therefore I shortly summarize the characteristics of the present systems of compulsory recording and reporting.

- In the questionnaire survey I tried to find an answer, to what extent the producers satisfy their reporting obligations, how much they are satisfied with the present reporting system, on what information they base their decisions and what do they expect from the EU accession. Separately, through experiences in Hajdú-Bihar county I introduce the mechanism and accounting specialities of the new-type cooperatives that are up to the EU regulations.

2. METHODS

All through the study I tried to follow a system aspect. I realised already at the beginning of the research work, that even for a superficial introduction of the subject the knowledge of the approaches, methods and results of the related areas are essential.

The theory and practice components of the subject are not separated in every chapter. I integrated the domestic and foreign literature, as the background for the researches, into the relevant chapters.

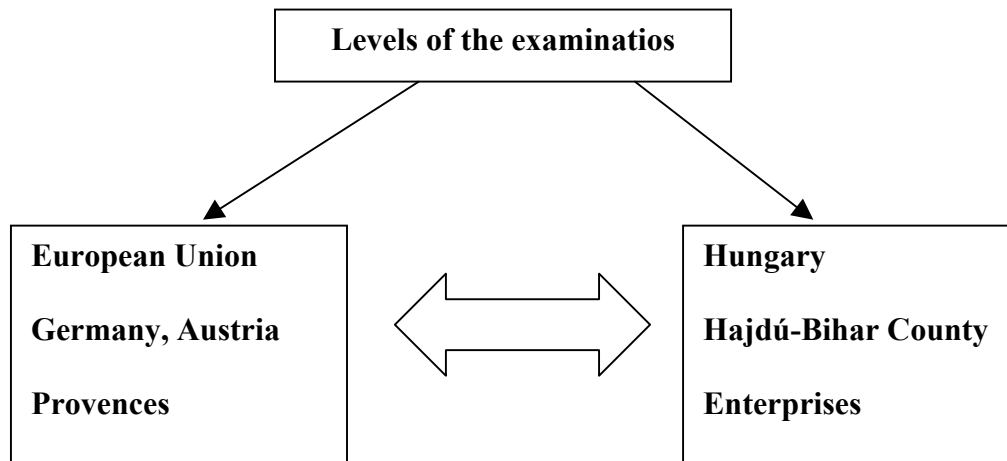
Several times I went to study visits to Germany (to the University of Hohenheim and of Rostock), and once to Austria, to the Agricultural University of Vienna. Experiences and information from the foreign universities, research institutes and companies played a great role. Besides the foreign literature I use and integrate the information from conversations and professional presentations.

In the study I proceed from the general to the individual while searching the common features of the Hungarian and the EU practice. In the literature chapter for example, after interpreting the different definitions of “information” I turn to the definition of accounting and accountancy information system. Consequently, I examine the different levels of accountancy regulation, such as the objectives and tools of regional, national and international regulation, and give a look to the field of harmonisation. Thereafter I examine the evolution of the main components of the Hungarian regulation compared to the international and the European requirements.

The following chapters are built up at first to introduce the relevant EU system, than to examine that of the member states – or provinces – with the help of literature and own experiences.

As for the examination of the Hungarian agriculture I use data from the National Statistical Office, the yearly data of the Hajdú-Bihar County Office of the Ministry of Agriculture and Rural Development and information from the Hajdú-Bihar County Office of the Chamber of Agriculture.

The method and system of the research can be drafted as follows:



I conducted three surveys about the Hungarian agricultural producers:

- I examined the model farm system with the analysis of the data collecting system of 8 participating farms.
- I examined the features of the accountancy system of new-type cooperatives with the analysis of the book-keeping and reports of 8 cooperatives.
- I conducted questionnaire survey on 5 settlements of the county (Hajdúböszörmény, Balmazújváros, Berettyóújfalú, Debrecen-Pallag and Hajdúnánás) related to the registration system and reporting obligations of agricultural producers. Farm choice was random. Data were analysed with computer.

273 questionnaires were processed. It consisted of 64 full-time primary producers and 120 part-time primary producers; 32 full-time private entrepreneurs and 19 part-time private entrepreneurs; 8 deposit partnerships, 10 Ltd's, 4 stock companies, 7 cooperatives and 9 new-type cooperatives. In the processing I experienced that certain questions were not understandable for all types of enterprises, therefore I examine these questions only to the relevant types. I sustained accuracy of conclusions made on the answers by statistical test.

3. MAJOR CONCLUSIONS OF DISSERTATION

3.1. Accountancy and financial information system in the EU and in Hungary

It is essential in the European Union for planning, practically implementing and reviewing of the agriculture political measures to have reliable and actual information about the agriculture completely and every major part of farms.

According to it the Hungarian Agriculture Information System has to insure economic and income data; reliable EU conform agriculture statistical system, farm registration; operation of market information system; results of research and consultation which will support economic political decisions and founding of negotiations with the EU. For insuring these information mainly accountancy, as one way of the information system, supports basic data. Accountancy is crucial for market characters because they get reliable information from it about economic, financial and property situation of other characters of the market. This information founds decisions.

Accountancy as a science and as an activity has to follow changes occurring in the surroundings of the enterprises. According to the method-theoretical approach accountancy has to reflect the enterprise in its integrity together with its elements, processes, structure and surrounding. In compliance with this approach much wider duties devolves on accountancy than it is ensuing from the definition aroused by Act of Accountancy.

Due to national regulation book-keeping of each form of enterprises is uniform within the frontier. Crossing the frontier, it can not be stated that in the countries of the same region reports and analysis of different organisations of management are not made according to the same principles and rules. It can be attributed to diverse cultures, traditions, economic development and applying different regulation implements. Harmonisation efforts are underpinned by investment and financial decisions crossing the frontiers on international level, increasing number of Trans-national enterprises and growing information demand of investors in order to reduce their risks. According to these causes the conclusion can be drawn that great demand will appear to develop a globally applied and ordained finance-accountancy information system and to be comparable accountancy reports. In compliance with the up-to-now established

regulation forms, comparability of accountancy reports can be interpreted on three levels, national, regional and international ones. Each level has its own rules, which has to be applied on the given level. Different organisations enact and promulgate the relating acts, regulations and principles in each country and on each level.

The earliest execution of harmonization endeavours necessitated by international economic factors, such as foreign quotations, investment and financial decisions crossing the frontiers, growing the number of transnational companies, growing demand of investors for diversification of their portfolios' risks and etc. These causes allow to conclude that the world needs to introduce a uniform, globally-applied and –directed financial and accountancy report preparation standard.

According to the already developed regulation forms comparability of reports can be interpreted on three levels: nationally, regionally and internationally.

Table 1: Different levels of accounting regulation

Denomination	National	Regional	International
Regulating organization	Standard preparing or legislative organization	Accounting Committee of the EU	Committee of International Accounting Standards (IASC), from 2001 IASB
Regulating means	Standard, directive, law	Directives of the European Union (No 4, 7, 8)	International Accounting Standards (IAS)

Source: Novák, 2001. p. 188.

Each level has its own rules which has to be applied on the given level. These are acts on national level (e.g. Germany), directives on regional level (EU), standards on international level. In each country and on each level different organizations are passing the relating acts, decrees, directives.

World economic analysis are demanding comparable reports about the economy of enterprises. International accountancy standards, Directives No 4, 7 and 8 and international audit standards were elaborated for the sake of this cause.

Each member state regulated reporting of accountancy data in their national acts and they improved the occasion determined in accounting directives depending on their legal and economic situation. The future of EU accountancy regulation can be described by three choices:

1. *Abolition of directives:* Its advantage is that it should not be endeavoured to harmonize continuously directives with national regulation and directives with international accounting standards. However its disadvantage is that this tendency is in contradiction with endeavours done hitherto according to which reports of European countries should be comparable.
2. *Making obligatory IAS instead of directives:* In this case international comparability of reports would become more simple. However switching and more detailed information supply would cause considerable grow of costs for companies. Enforcing is not reasonable for every company especially for smaller enterprises.
3. *Simultaneous application of directives and IAS:* Directives would remain in operation for the companies which do not want to sell in international markets, and application of IAS would be compulsory for exchange companies. For companies selling in national markets, directives would remain in operation and it would not mean any surplus costs.

The claim is beginning to draft in Europe not to be a perfect Babel in financial reports. Thus, directives of the Union and international accountancy standards are prospectively approaching to each other.

In Hungary Act No. C. of year 2000 of Accountancy regulates reporting and book-keeping obligation of those who come within the provisions of the law; principles applied in preparing reports and keeping books; rules based on it; and requirements regarding publication, promulgation and auditing according to Principle No 4 of the European Union. By this Act Hungary honoured his commitment, integrates into the harmonised and more or less unified information system of the EU promoting comparability and same interpretation of accounting data.

Examination of some clauses of directives and paragraphs of accountancy law shows that there were changes primarily in the parts of the Act which were introduced in the practice of member states accordingly the directive (e.g. generating provisions for liabilities and charges, evaluation methods etc.). But claims occurring in international accountancy regulation can not be disregarded that Hungarian regulation should meet

requirements of a permanently changing many-charactered international requirements while inner structure of Hungarian society and economy is in a continuous change. In the Hungarian accounting regulation of the past 10 years besides coming to the front of Western-European rules it soon seems to be reasonable to study international accountancy standards and North-American accountancy regulations and transplant them into the Hungarian law and national accounting standards.

3.2. Agricultural Accounting Information Network in the European Union and in Hungary

Agricultural Accounting Information Network of the EU is a representative data collecting system extending to each member state. It insures data for the Committee in every year. It should be noted to represent both small and large farms. The applied indices have to be the same meaning in each of the 15 member states. Every data supplied for the Committee should be controlled systematically and strictly. These collected data will help for the political and economic decision making.

In Hungary model farm network and its data supplying activity supply information demand of the EU. It is important that data of model farms can be compatible with data of Statistical Office of German Federal. Thus, less cost of data collection and processing could be ensured. And at the same time simple fulfilment should be assured since participation in the system is voluntary, it does not go with achieving surplus income so farmers can not be forced to it. The person who joins to it, he does not necessarily stay in the system steadily. He can leave any time. But in order to be the selection far representative, each farm is selected by a committee of experts realizing it according to a selection plan for which Ministry of Agriculture is responsible. Farms can be selected over a certain economic size for which characterization standard covering contribution (SCS) were introduced in the EU.

In Germany number of farms getting into the system from the initial 5000 rose to 11.300 for the turn of the millennium. It derives on one hand from the fact that more and more farms got continuously into the testing group in the Western provinces and on the other hand being the main reason that agricultural plants of Eastern provinces were also involved in from 1991.

Data collection is occurring in visiting form. Colleagues of accountancy offices visit farmers in certain intervals (generally monthly). During visits they collect documents , accounts and certificates assuring events of the business.

In case of plants obliged to book-keeping data collectors' work is easier as computer accountancy and recording relatively simplifies data processing. For keeping the records of German farms system of offices has been established. In provinces depending on their size different productional regions were formed according to economical and natural features; for example 5 and 8 regions can be found in Mecklenburg-Vorpommern and Baden Württemberg provinces respectively. Each region has an accountancy office and they complete accounting and recording tasks of the productional region.

The only duty of the farmer is to welcome the accountant and to collect accounts. For those persons who would like to see a detailed evaluation he places field plan, breeding registry book and other documents at service.

Data handling is performed in a strictly controlled electronic procedure. Process and evaluation is executed by a specially elaborated program which makes possible to follow production permanently with attention. Every farmer gets a detailed statement in quarters which informs him of the current position of his activity. At the farmer's request abstract can be made any time which can help them in the realization of possibly necessary changes and mode of intervention. He only has to tell his claims and he will get the evaluation at the next visit, moreover he can consult with an expert or ask for proposal. At the end of the accounting period the farmer gets the provincial summarizing data and thus he can evaluate not only his own property, financial and income situation but also his situation compared to other farmers. Of course data are recorded without names but with code numbers.

Austria accessed to the accounting information network in 1995. Institute of Agricultural Research, Economic Asset Agency, Consultant Office and Ministry of Agriculture and Forestry do the selection but they also draw external experts into it. Thus, they process altogether data of nearly 2400 plants.

Selection is based on general survey made in every 5 years of agricultural plants. According to the whole survey, testing group is determined by method of stratified

selection. Plants are possibly selected that the ones with similar natural and structural features get into the same stratum. Plants are tested which' covering contribution is between 6000 and 12000 euro. In spite of their high rate, smaller plants do not constitute data supply base of model farm network; they are obliged to supply data only for the general survey made in every 5 years. Austria was a reliable and quick data supplier country from the beginning.

In Hungary the experimental period of development of the so-called model-farm system began in 1996 and an almost complete covering was executed to 2001. Data-suppliers contain 1900 agricultural enterprises of the 19 counties of Hungary. From the point of EU conformity, besides "MSZR" the test-farming system is in harmonisation with data-collecting and calculation method applied in the EU.

It can be stated according to the itemized examination of the two parts of model farm report – balance sheet and profit and loss statement – that data of accountancy information network are prepared in an accountancy system which is almost entirely based on the regulation of the new Accountancy Act, thus it meets increasingly the requirements of the EU. So data from the system fill their both national and international information part because the prepared primary data without considerable modification mean basic data for some users. It is promoted by the fact that rows of balance sheet and profit and loss statement are related to agricultural activity and other data connecting to non-agricultural activities are treated separately.

The operation of the system still has weak points like distrust of farmers, unification of computer accounting programs e.t.c., but these can be eliminated in some years after achieving the results. It was occurred in the European – German and Austrian – practise. It can be stated altogether that in spite of the shortcomings there is a really detailed survey of the great number of Hungarian farmers from year to year according EU requirements complementing data deficiency in the 1990's and these data are used by political decision-makers, researchers and in some cases also farmers.

3.3. Registration system of farmers

EU harmonisation conditions include establishment of farms or strengthening of the already-existing ones which' primary aim is to achieve income insuring the family's

living based on the family's labour. Existence of family farms does not obstruct operation of other farming organisational forms, moreover their successful co-operation promotes it. But on long terms surviving, development and competitiveness of family farms can be realised only by co-operation and getting subsidies. Just not long ago provisions on the merits were passed to determine legally to subsidize the family farms.

According to the registration of year 2000 the main character of the farm structure was its polarity. On one side there are great many numbers but relatively insignificant economic importance dwarf farms and in contradiction to it there are few numbers but considerably productive large-sized partnerships. Between these two categories number of medium-sized family farms being already profitable is very few. While in the whole Europe a slow and permanent land concentration can be seen, in Hungary after change of the regime a splitting up process began again.

For the subsidies and working out of economic regulators exact information is necessary about farmers. The established Hungarian practice that most farmers do not keep records of their activities has to be cancelled. Farmers have to be obliged to keep records by legal obligation for data supplying and by creating interests. Registration of farmers, among others, serves this purpose. If they want to get subsidy, they have to be open for data supplying. National and county data and experience until now shows that more and more farmers register his farms giving up their preceding distrust. Farmers who are missing from registration have either too small-sized farms or any other causes such as avoiding taxation or not wanting to get into any kind of registration at the tax office. Cardinal point in negotiations with the EU could be the tacitly allowed present practice that even medium-sized farms do not pay tax and refuse almost entirely of data supplying of their farming. Solution can be practice of several EU countries e.g. contract taxing of German and Austrian farmers' income. It is clear now in the present period of accession negotiation that farmers can not obtain EU subsidies without registration and data supply. So it can be expected that conditions will render more strict, more detailed control of utilisation of subsidies, although farmers hope simplification of subsidy utilisation.

3.4. The conditions of the agricultural producers' information system in Hajdú-Bihar County at the imminent EU accession

According to my experiences, the producers do not keep proper, detailed recording, that would as well satisfy the requirements of the revenue office (thus help to establish the decisions of other producers), the authorities and the government. Therefore I consider necessary to get a look at

- the farming conditions, and recording,
- the opinion of the producers on the accountancy recording and reporting system currently in use,
- the information sources that influence producers' decisions,
- their expectations about the EU accession, and
- the farming conditions, financial sources and accountancy characteristics of the new-type cooperatives that were formed in the past years in conformity with the EU practice.

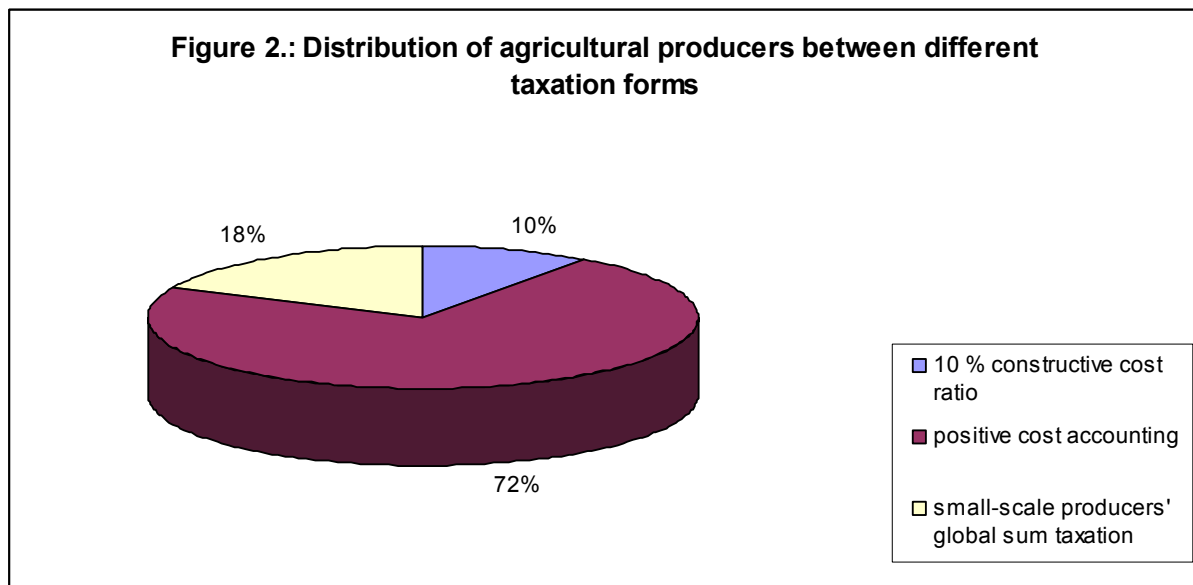
The results of the questionnaire survey among producers of Hajdú-Bihar county can be summarised as follows:

Taxation options and recording obligation of small-scale producers:

Hungarian primary producers fall under the special regulations of the personal income tax law. They have three options.

1. 10% of the producers choose the *10% constructive cost ratio* taxation. This is the least advantageous form, as in this case 90% of the producers' revenue is counted as income, and they are taxed after the independent and non-independent income of the consolidated tax base together with the income from their other activities.
2. 72% of the producers choose *positive cost accounting*. They have to certify their costs (at least 20%) against their revenues with invoices, and they are entitled to 100,000 HUF tax concession besides charging 40% global sum.

3. 18% of the producers – 32% of the full-time producers – choose *small-scale producers' global sum taxation*. Income is determined separately, not merged with the income from other activities. Producers pay tax after a so-called “dictated” income ratio, depending on which sector they work in. Tax concession (such as in form 2) is not given.



Source: own survey

Producers can freely choose the form that is the most favourable for them after careful consideration of the advantages and disadvantages. The least reporting obligation applies in the 10% constructive cost ratio taxation, but this form is financially the least favourable. Global sum taxation is usually chosen by those producers, who can not show up cost invoices counting for 20% of the incomes. However, it is also practical to choose with growing farm size and income. Positive cost accounting requires not only to collect all income documents but also to report costs – thus both the producer and outsiders can have a more exact picture of the financial and income situation of the enterprise.

Compulsory recording and reporting

Companies are obliged to record economic events in double-entry book-keeping. Book-keeping is usually done by a book-keeping employee, but also often entrusted to an external book-keeping company (e.g. by the new-type cooperatives). According to my survey, 5 joint stock companies keep their book themselves. 76% of the private

entrepreneurs entrust it to external companies, the rest mainly do it themselves, only few companies employ a book-keeper. Only 70% of the primary producers answered the question regarding their book-keeping form, thus we might conclude that they keep some type of records (either on revenues, or costs, or both) and it is mainly done by themselves. Three producers keep their books by single-entry, and their revenue is above 4 million HUF.

Companies with double-entry book-keeping make their reports according to the Accounting Law: 12 of them prepares yearly report, 21 simplified yearly report, 4 simplified balance sheet and profit-and-loss statement (which means that their yearly revenue is less than 50 million HUF) and 1 share company prepares consolidated yearly report.

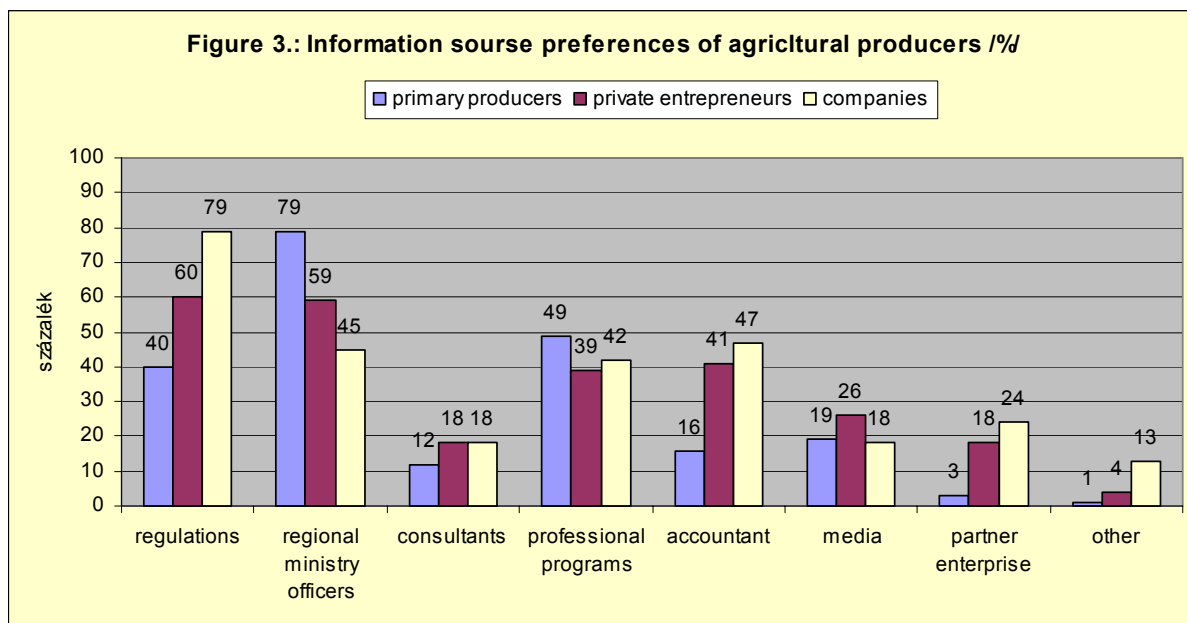
Most of the farmers – 60 % - are satisfied with the present registration and accounting information system while others take it to be complicated and difficult to follow and they propose simplifying it.

Almost 80 % of farmers obtained agricultural subsidy. Amount of subsidies figures out an average 4 % of farms' income and it comes to much higher, to 9-20 % at co-operative societies. Expenses of production are defrayed by state subsidy averagely 5 % while at co-operative societies it is also much higher, 10-25 %. In case of joint stock companies both value are much lower than the average number, 1-1 % respectively. According to the opinion of the three groups, 72 % said that terms of resorting to subsidies should be simplified, 25 % of them are satisfied with the current procedure process and only 3 % would increase severity of terms.

Information sources establishing producers' decision

Agricultural entrepreneurs increasingly base their decisions on tested professional information, because their decisions can have considerable consequences on today's market. Companies primarily rely in their decisions on professionals who are familiar both with market situations and regulations (79%), or on book-keepers who are familiar with the financial status of the company (47%), but also on the increasingly known professional programs (42%) and on the opinion of the regional ministry officers who know well both their profession and the conditions of their region (45%). The last one is determinant among limited partnerships and Ltd.'s. Officers' help is rather asked by

deposit companies and Ltd's. 24% of the companies are influenced in their decisions by the actions of other farmers. Information from the media and the consultants are trusted by 18-18% of the producers.



Source: own survey

Private entrepreneurs – especially those who keep their records themselves – base their decisions primarily on the regulations (60%) and the advices of the ministry officers (59%) and information of book-keepers (41%). Farmers take into consideration information from the professional programs, proposals of consultants and experience and information of other partner enterprises to make their economic decisions. (Figure 3)

Analysing the factors that influence the primary producers' decisions it can be concluded that besides relying on their previous experiences and family members' opinion, they increasingly demand timely professional information. In questions about taxation, subsidies and farming practice the producers primarily rely on the advices of the ministry officers (79%). Those with higher revenue and searching for state subsidies and/or tax reduction look up regulations in a higher percentage (40%). Direct consultation is not preferred (12%), although its state support has been significantly growing in the past years. Half of the producers use information from the professional programs (49%). These programs are more and more popular – the Chamber of Agriculture and the regional ministry officers regularly organise programs such as

presentations, trainings with the help of ministry servants, farming experts and consultants. 16% of the producers ask for the opinion of the book-keepers, typically in taxation matters those who employ a book-keeper and whose revenue is above 250,000 HUF. Role of the media and the other farmers is not significant in making decisions.

Altogether it can be stated that each information base plays different roles¹ in making economic decisions of different legal type of enterprises which can certainly be explained by dissimilar information demand of producers.

Professional literature increasingly calls the attention towards the following future possibilities: significant decrease of the subsidised activities, implementation of a new regulation allowing less abuse, market regulation, guarantee prices, optimal farm size etc. The sophisticated, harmonised regulation of the EU members, that serves the interests of the farmers and the rural population is not typical of the Hungarian agricultural regulation, yet. Until now the domestic interventions were limited to the post-treatment of market disturbances. This is well indicated by the expectations of the farmers concerning Hungary's EU accession.² These can be summarised as follows:

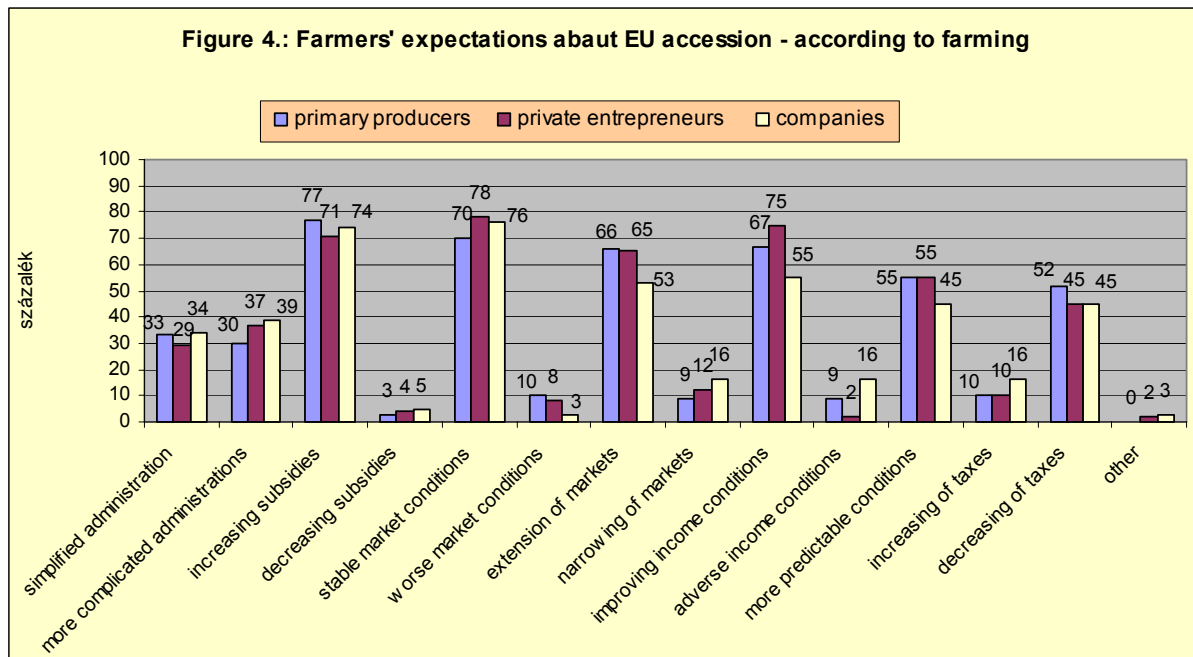
- increase of the amount of agricultural subsidies,
- steady market conditions,
- growing market,
- improved income capacity of farming,
- plain and predictable conditions provided by the government, and
- decreasing taxes and other withdrawals (Figure 4).

There is truth about their expectations, as even in this stage of the accession it is clear that the amount of agricultural subsidies will grow – although it will not reach the level of that of the present member states. Changes can rather be expected in the fields of subsidies and its distribution. The agricultural market is the most strictly regulated market sector in the EU – regulations are in force for 3-5 years (see the prices and

¹ Chi probe is strictly significant on 95 % reliability level. It means that enterprises of different legal forms choose each information sources in different proportions which supports the above-mentioned statement statistically.

² Chi probe is not significant on 95 % reliability level which statistically proves that there is not significant difference in dispersion of answers to each expectations according to company forms.

subsidies defined in the Agenda 2000) and meanwhile it can be only slightly changed in national level. In contrast, the Hungarian regulation changes almost every year. The level of income taxes is one of the highest in Europe – in all probability it will change on longer terms.



Source: own survey

Naturally, there are the pessimists – or those who can clearly see the realities. Such as administration will unlikely decrease, the producers' activities will have to be recorded exactly and controllably, subsidies will still be granted after strict criteria, market possibilities were not utilised even in the past years, and so on. Farmers using only a few hectares will face great difficulties after the accession.

The question is to what extent can producers meet the demand of “producing great quantities in high quality for long terms”. To meet quality requirements should not cause difficulties, but the background sector (storage, packing, distribution) is on a low level today. Large-scale companies that have already appeared with their products on the EU market, can provide the required quality and quantity, but the majority of the several thousand of primary producers (almost 90 thousand in Hajdú-Bihar county) can not and perhaps do not want to take part in this competition.

4. NEW AND LATTER RESULTS OF THE DISSERTATION

From the nature of the topic new and latter results of the essay could be drafted in connection with the characters of the operation of agricultural information system in the member states of the European Union and adequacy of Hungary to the information claim of the EU in the period preparing for the accession.

- Introduction and systematic viewed approach of accountancy – also in relation of agricultural plants.
- Summarising of requirements of the EU, accomplishment and implementation of it by the member states. Comparison examination of the current Hungarian accountancy regulation both generally and for the agriculture. Special emphasize on itemized examination of No. 4 EU principle and Act No. C. of year 2000 of Accountancy.
- Application of comparison view on three levels – EU, national and plant regarding the examined areas. For example three-leveled comparison examination of data collecting, data processing, operational and accountancy system of accountancy information network.
- Exploring development possibilities of model farm network.
- There are differences between the EU member states in interpretation of agricultural producers and in terms of compulsory recording and accountancy systems. Taking into consideration of national properties is essential.
- Information sources basing economic decisions of producers and drafting of expectations for the EU accession according to the own-made survey prepared in Hajdú-Bihar county

This essay tended to reflect that experience of member states of the EU is more colourful and variegated than it would come from the rules of the Community. It can be led back to differences of history traditions and economic development or diverse economic role of agriculture economy in the past centuries. “Due to its colourfulness, there is not a perfect EU conformity, there is not a standard to which we should adjust doubtlessly and perfectly” (Dorgai et al, p. 5. 1999.). But we have to adjust and in it the state must have a share which is proved by the following quotation.

“The region will lose its spirit without peasants. But the agriculture lonely can not assure future of the region.”

(Premstaller. O.)

PUBLICATIONS PREPARED IN THE SUBJECT OF THE DISSERTATION

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2. **A mezőgazdasági üzemek szerkezete Németországban és Magyarországon.** Agrárgazdaság, vidékfejlesztés és agrárinformatika az évezred küszöbén. Poster. Debrecen, 2003. /Társszerzők: Maier, P., Pfau E./. (Megjelenés alatt).
3. **Mezőgazdasági őstermelők számviteli és pénzügyi információ szolgáltatásának tapasztalatai Hajdú Bihar megyében.** VIII. Nemzetközi Agrárökonómiai Tudományos Napok. Lecture. Gyöngyös, 2002. p. 206-212.
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