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**Analysing of subsidies, the recording and taxation systems of small-scale primary  
producers and developing chances**

Ph.D. thesis

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## THE GOALS OF THE RESEARCH

The economic and social changes have not left agriculture untouched. The structural changes reached the people involved in agricultural farming and those who began farming later. As a result of the changes to the agricultural structure of the country, duality finished and farming based on private ownership became stronger. From 1 January 1997 the law of taxation category has resurrected affecting the *agricultural small-scale primary producers*.

Previously, tax-free status was determined by the limit of income, while now it is based on the actual obtained income. Taxation of the small-scale primary producers widened the alternatives for agricultural employees. Therefore, nowadays we can speak of a unified taxation and recording system, as different laws and regulations apply to individual farmers, small-scale primary producers, cooperatives and other organisations. If a private person does agricultural activity with an individual farmer, personal income taxation is applied. The taxation and accountancy obligations of collective farmers are determined by other laws, including company law, dividend law and accountancy law. When the taxation of the agricultural small-scale primary producers was introduced, producers became worried and distressed.

The reason for the appearance of individual farmers was that the licences of small-scale primary producers were replaced. However, there is a contradiction with small-scale primary producers. A lot of private persons became small-scale primary producers in the hope of earning tax-free income without doing any actual agricultural activities, as licence holders were legally entitled to many advantages. Private persons had to satisfy the new requirements of taxation and income accountancy when the small-scale primary producers' licences were replaced. Neither their professional knowledge, nor their skills were sufficient enough to do that and therefore, the more simple option was chosen by the majority of producers. However, as model calculations and certain taxation methods verified, there is a better and more expedient solution to the small-scale taxation system chosen by many producers.

The taxation system of agricultural small-scale primary producers still has numerous unanswered questions and open options. I would like to answer these questions in this PhD dissertation.

I am ambitious about complexity. I would like to introduce the native small-scale producer and the class of the small-scale primary producer by mapping out their compositions and structures.

- I would like to analyse the taxation and recording methods, categorising those chosen by small-scale primary producers.
- I will make suggestions about converting the existing taxation system of recording financial assistance.

All analysis and results refer to the agricultural small-scale primary producers of Szabolcs-Szatmár-Bereg County.

## **1. PRELIMINARIES AND APPLIED METHODS**

In spite of the political and economic changes, agricultural small-scale producers had an important function in Hungarian agriculture. From 1 January 1997 the possibility of taxing of small-scale primary producers was started within the private sector. The detailed assessment of the restructured agricultural system has still not been carried out.

Following are the most important questions of the small-scale primary producers:

1. What is the function of the individual farmers in the native agricultural farming?
2. Who are the members and what is the proportion of the composition of the small-scale primary producers' society of Szabolcs-Szatmár-Bereg County?
3. What type of recording and taxation possibilities do producers have based on valid law and what form of taxation can satisfy the demands?
4. Knowing the external factors, which form of taxation should be chosen for the agricultural small-scales producers and small-scale primary producers?
5. How do the external factors influence the income from small-scale primary producing?
6. What activities are continued by the actual taxpayers, the small-scale primary producers?

### *The methods and the basis of the research*

After the preliminaries I carried out independent researches, which are extended to the following areas:

1. The place and function of the agricultural small-scale producers and small-scale primary producers in the native agricultural structure.
2. Analysing the complex taxation and financial assistance systems of the agricultural small-scale producers and small-scale primary producers.
3. Compiling the model calculation, which helps to make the decisions about the taxation.
4. The theoretical establishment of the taxation, recording and financial assistance systems, which would be in the interests of everyone. I carefully studied the relevant laws and regulations regarding the agricultural small-scale producers, who I am closely linked to.

I would like to introduce and analyse the situation of the taxation, income, financial assistance and recording systems of the agricultural small-scale producers and small-scale primary producers in this dissertation. The analysed period is 1997-2000.

The bases of analysis are:

1. Regarding the situation of taxation and income:
  - The tax office of the county and country (APEH)
  - The offices of the Ministry of Agriculture and Provinces Development in Szabolcs-Szatmár-Bereg County.
  - Chamber of Agriculture of Szabolcs-Szatmár-Bereg County.
  - The data was compiled by the Chamber of Trade and Industry of Szabolcs-Szatmár-Bereg County.
2. Regarding the situation of recording and subsidies:
  - Organisation of Hungarian State Treasury of Szabolcs-Szatmár-Bereg County.
  - All data in the questionnaires were provided by small-scale primary producers and small-scale producers, including farm clerks, many colleagues and myself.

The collected data was evaluated and analysed professionally. The following areas of statistic methodology were emphasized:

▣ Averages, ratio (proportion)

▣ Dispersion

▣ Connection-examination

We issued a representative questionnaire test (survey) among the small-scale producers and small-scale primary producers of Szabolcs-Szatmár-Bereg County between 1 July 2001 and 20 August 2001.

The survey was answered by 1800 people (small-scale producers and small-scale primary producers). The 1800 people who completed the questionnaires were from at least ten different, smaller regions of the county. We applied a special method for distributing the questionnaires. To ensure the proportional representation of these smaller regions, we carefully selected the different groups of people. When selecting the methods of analysis, two main points of view were considered.

1. In the first round, everyone had to answer all the questions. Then in the smaller regions of the county questions about the regional features were asked separately. The answers were analysed in detail.
2. In the second round we examined the composition of the professions of small-scale producers and small-scale primary producers (quality criterion). In a separate survey, we also examined the professional producers, the part-time producers and the retirement producers.

During my research I established a model calculation. On the basis of the model the small-scale producers can determine a reasonable method of taxation, different income levels, cost proportions and activities. In my opinion, activity taxation is the best form of taxation, as private persons pay minimum tax with this method. I decided to use the income levels of 700 thousand forints, 1.5 million forints, 2.2 million forints and 3.8 million forints. The presumed cost ratios were 10%, 35%, and 50%.

I divided the farming activities into four parts and I examined them in the following ways: farmers who mainly deal with producing crops, farmers who mainly deal with animal husbandry, those who deal with producing crops exclusively (70\_/30%) and those who deal with animal husbandry exclusively (70\_/30%). The tax payment obligations were based on the 2001 tax laws. All data processing, charts, diagrams and maps were prepared with the aid of a computer.

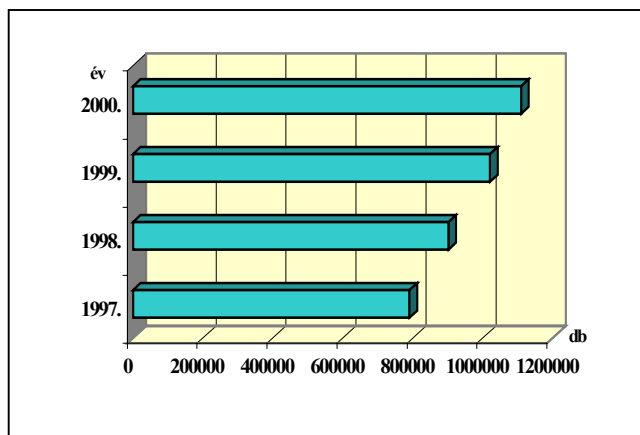
## 2. THE MAIN STATEMENTS OF THE THESIS

### 2.1. Small-scale producers, small-scale primary producers in Hungary and in Szabolcs-Szatmár-Bereg County

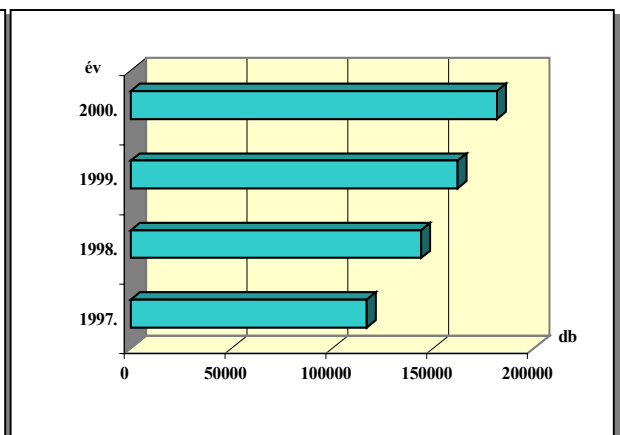
The number of licences issued to small-scale primary producers remained constant until 1997, when it began to increase. New taxation rules were introduced regarding the small-scale primary producers. The majority of producers who “*became farmers*” during this time and those farmers who have already been farming for years, received their licences during these years. Hundreds of thousands of people became unemployed and their only chance of survival was to start a business as a small-scale primary producer. The number of licences taken out by small-scale primary producers is shown in Graph 1.

1. graph

Small-scale primary produces  
in Hungary



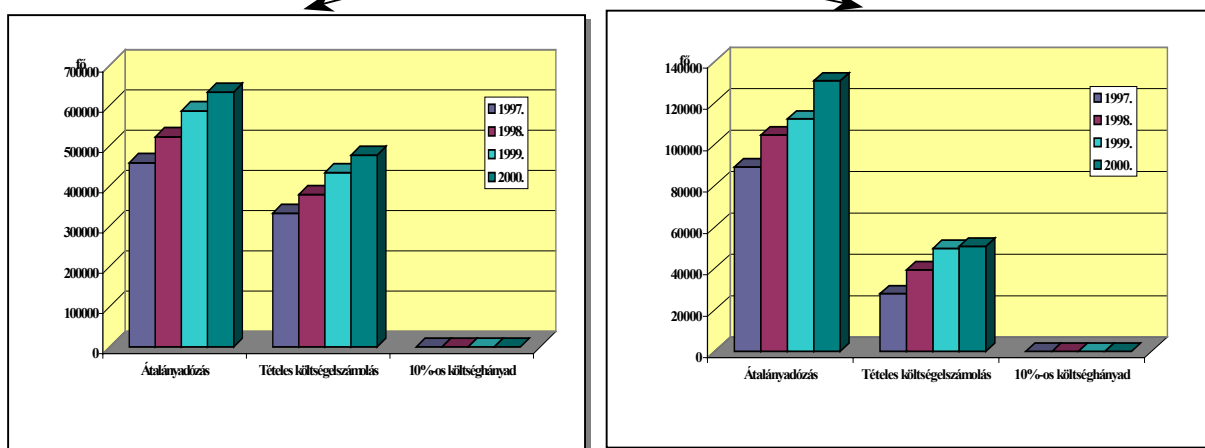
Small-scale primary produces in  
Szabolcs-Szatmár-Bereg county



At the beginning of 1997, 791,000 licences were issued to small-scale primary producers in Hungary, while 117,045 licences were issued in Szabolcs-Szatmár-Bereg County. The number of small-scale primary producers drastically increased in the following years. In 1999 the number of licence holders exceeded one million. Szabolcs-Szatmár-Bereg County is one of the counties issuing the most licences, as shown in Diagram 7.

Between 1997-2000 most of the small-scale primary producers' licences were taken out by farmers in Szabolcs-Szatmár-Bereg County (13.5% of licence holders can be found in this county). The least number of licence holders were registered in the capital and in Komárom-Esztergom County. There were yearly differences and discrepancies between the “new corners” small-scale producers of the counties.

2. graph: Taxation form of primary produces in Hungary and in Szabolcs-Szatmár-Bereg county



The diagram, classifying the taxation method of the small-scale primary producers' licence holders in our country shows that between 1997-2000 the majority of producers (57.6%), chose the small-scale taxation system, 42.35% of producers chose the itemised cost accountancy system and only 0.05% decided to use the 10% cost proportion taxation method. No considerable changes between the taxation methods were experienced during these four years. However, in four counties the itemised cost accountancy method was preferred, which differed from the country's proportionate average. In these counties, 63-70% of small-scale primary producers chose the itemised cost accountancy method, while 30-37% of licence holders decided to use the small-scale taxation system. In Szabolcs-Szatmár-Bereg County the method used by most producers (72%) was the small-scale taxation system, while 27% of producers decided to use the itemised cost accountancy method.

We have not experienced any significant shifts between the taxation methods during these years.

## 2.2. Taxation of small-scale primary producers

Private persons had to declare small-scale primary producers' activities and first handed in their tax returns in 1998. The beginning of small-scale primary producing was 1997, which, as mentioned earlier, is the "year of study". The following factors explain the use of this year for this study:

- In the first years the producers only studied the obligations of taxation recording regarding small-scale primary producing.
- The law allowed small-scale primary producers to express their views and opinions as taxpayers, regarding all taxation methods.
- Before 1997 the category of taxation law was not known, so comparing and analysing the following years have not been carried out yet.
- In our research small-scale primary producers who chose the small-scale taxation system are handled and examined separately.
- The small-scale primary producers who chose the itemised cost accountancy method and the 10% cost proportion method are in one group.

The number of taxpayer producers is shown in Charts 1-4.

*Table 1.*

### **Distribution of primary producers as regards forms of taxation in Szabolcs-Szatmár-Bereg county**

<b>Years</b>	<b>1997.</b>	<b>1998.</b>	<b>1999.</b>	<b>2000.</b>
Total primary producers (capita)	<b>117.045</b>	<b>144.068</b>	<b>162.140</b>	<b>181.730</b>
– paid tax	6820 (5.82%)	4951 (3.43%)	4175 (2.57%)	3848 (2.11%)
– not paying taxes	110225 (94.18%)	139117 (96.57%)	157965 (97.43%)	177882 (97.89%)
	100%	100%	100%	100%

Table 2.

**Distribution of primary producers as regards forms of taxation in Hungary**

Years	1997.	1998.	1999.	2000.
Total primary producers (capita)	<b>791000</b>	<b>902070</b>	<b>1021289</b>	<b>1110267</b>
– paid tax	61084 (7,72%)	56350 (6,24%)	45910 (4,49%)	42046 (3,78%)
– not paying taxes	729916 (92,28%)	845720 (93,76%)	975379 (95,51%)	1068221 (96,22%)
	100%	100%	100%	100%

Table 3.

**Distribution of primary producers as regards forms of taxation in Hungary**

Name	1997	1998	1999	2000
<b>Paid taxes</b>	<b>61084</b>	<b>56350</b>	<b>45910</b>	<b>42046</b>
• Itemised cost accountancy 10% proportion cost accounted	15084 (24,69%)	14490 (25,71%)	8572 (18,67%)	8649 (20,57%)
• Small-scale taxation system	46000 (75,31%)	41860 (74,29%)	37338 (81,3%)	33397 (79,43%)
	100%	100%	100%	100%

Table 4.

**Distribution of primary producers as regards forms of taxation in Szabolcs-Szatmár-Bereg county**

Name	1997	1998	1999	2000
<b>Paid taxes</b>	<b>6820</b>	<b>4951</b>	<b>4175</b>	<b>3948</b>
• Itemised cost accountancy 10% proportion cost accounted	1644 (24,10%)	1423 (28,74%)	864 (20,69%)	735 (19,10%)
• Small-scale taxation system	5176 (75,90%)	3528 (71,26%)	3311 (79,31%)	3113 (80,90%)
	100%	100%	100%	100%

The number and proportion of small-scale primary producer taxpayers gradually reduced over the years. More than two thirds of the taxpayers chose the small-scale taxation system. The proportion of small-scale primary producers who chose the small-scale taxation system increased. The total number of small-scale primary producer taxpayers has only changed insignificantly over the years.

### *2.3. Construction and introduction of the taxation model*

We can state that agricultural producers need to have thorough knowledge of the taxation model, which refers to the taxation system. In our analysis so far we concluded, that the significant differences between the taxation methods chosen by private persons result in different levels of tax payment. Unfortunately, the professional knowledge of producers is far behind the requirements of our age and sometimes they choose a taxation method based on the recommendation of a relatives or acquaintance.

Our future task is to help the agricultural small-scale producers and small-scale primary producers in choosing the correct taxation method. First of all, the small-scale producers and small-scale primary producers need to consider the following factors when choosing the most suitable taxation system:

1. How much is their expected income?
2. What type of products are they selling and what is the processed product (vegetable products, animal products or other produce).
3. Do the producers have the relevant bills to cover their income from farming?
4. Do the producers have any income (salaries, old-age pension) other than that from the small-scale primary producing?
5. Can the producers meet the recording requirements as prescribed by law?

We are going to show a model calculation regarding small-scale primary producers and small-scale producers. Our aim is to enable private persons to decide which type of taxation method to choose from the various modes of enterprising, different activity circles, cost and income levels. The construction of the model calculation is shown in Diagram 3.



The data contains the level of income limits collated from the tax returns handed in by the producers. The majority of the small-scale primary producer taxpayers were classified based on the value of their income limits. The cost levels in the model were collated from the questionnaires, as well as from data supplied by the Tax Office. The model has four basic versions.

We further combined the base cases, which resulted in 192 possible variations. The results were evaluated professionally. We earmarked 48 cases, which would be the most reasonable taxation method for the producers, resulting in the least payment of tax.

### *The evaluation of the results of the model calculation*

The following must be emphasised regarding examining the results of the model calculation:

1. Of the total number of possible variations, in 30 cases (62.5%) the lowest tax payment was the result of the itemised cost accountancy method chosen by small-scale primary producers. In 18 cases (37.5%) low tax payment was the result of the small-scale taxation system. The 10% cost proportion taxation method could be chosen by individual entrepreneurs, but in none of the cases of small-scale primary producers would that be the best solution.
2. Based on the results, the burden of taxation on average is 15.
  - The burden of taxation is twice as high in every case of small-scale primary producers than the average burden of taxation of the individual entrepreneurs, based on the itemised cost accountancy method and small-scale taxation system. The level of burden of taxation on small-scale primary producers is far behind the average.
  - The burden of taxation on small-scale primary producers who chose only the itemised cost accountancy method was zero.
  - Individual entrepreneurs and those who chose the 10% cost proportion tax payment method paid the most tax.
3. Taxes paid defined in the model calculation were increased by different levels in relation to the changes in individual income limits.

- The tax payment of small-scale primary producers who pay the same tax as individual entrepreneurs based on the small-scale taxation system and the 10% cost proportion method, changed evenly with the increase of income limits.
  - The tax payment of small-scale primary producers who chose the itemised cost accountancy method to reach increasing income limits increased more and more, if a low cost level accompanied it.
4. The following factors influenced the amount of the paid tax:
- In the case of those small-scale primary producers who chose the small-scale taxation system the tax paid did not increase significantly, nor did the amount of cost. In the case of those small-scale primary producers who chose the small-scale taxation system the increased income determined the amount of tax paid. Producers growing crops exclusively paid three times as much tax on average on their taxable income, than producers who only dealt with animal husbandry.
  - The tax paid by the small-scale primary producers and individual entrepreneurs who chose the 10% cost proportion method or itemised cost accountancy was not influenced by the composition of the products. In these cases the amount of tax was determined by the cost levels.
  - In eight cases having the tax allowance of small-scale primary producers and choosing the itemised cost accountancy resulted in the small-scale primary producers not actually paying any tax at all.
5. When selecting the best taxation method, we experienced significant discrepancies in the combination of changes built into the model.
- In general we can state, that the low cost level (10%) was mainly the result of the small-scale taxation method, which was a reasonable choice. If the low cost level is accompanied by high income and the costs do not change if the income increases, producers will pay the least tax after their agricultural activities if they use the small-scale taxation system.
  - If cost levels increase, we suggest that small-scale primary producers use the itemised cost accountancy taxation method. Small-scale primary producers who chose the itemised cost accountancy taxation method can utilise a law according to which if their income does not exceed two million forints and the producer can provide at least 20% of cost bills of income, no taxable income has occurred and therefore no tax needs to be paid after agricultural production. In this model 16 of

the small-scale primary producers could take advantage of this regulation. The itemised cost accountancy taxation method is the best choice in every case over the 50% cost level.

6. Based on analysing and dividing the activity methods, we would recommend that producers use the itemised cost accountancy taxation method, except when exclusively dealing with animal husbandry. Choosing a taxation form for producers who only deal with animal husbandry needs careful consideration, as on six occasions out of 10 the best taxation method for the small-scale primary producers was the small-scale taxation system, while on another six occasions the itemised cost accountancy was the best choice. Research carried out by **CSONKA (2001)** verified that if the small-scale primary producer only deals with growing crops, then the itemised cost accountancy is to be used. If the producer is dealing with animal husbandry, then the small-scale taxation system should be chosen.

Considering the advantages and disadvantages of the taxation methods of small-scale primary producers, the allowances given to entrepreneurs, the taxation methods and the results based on the model calculation, agricultural farmers and small-scale primary producers should choose one of the following alternatives:

1. Itemised cost accountancy
2. One of the small-scale taxation systems.

During the comparison-analysis of the taxation forms of small-scale producers we stated that the most convenient way to take advantage of the small-scale taxation system is to determine the taxable profit originating from agriculture. The small-scale taxation system of small-scale primary producers resulted in exceeding the tax-free limit, so in all cases tax of 250 thousand forints had to be paid. At the same time it must be realised, that if this taxation system is used, the small-scale primary producers cannot take advantage of any of the tax allowances offered by the other taxation methods. However, due to the simplicity of this taxation method it is very easy to apply, but not in the case of farmers with higher incomes, because in their case the itemised cost accountancy method offers more possibilities.

There are still significant problems with the applied dictated profit proportions in the small-scale taxation system. In the case of animal products it was 6%, while in the case of selling other products it was 15%. These profits are quite high considering that they came from only a few sectors. The result of this was that there were significant differences in the amount of tax paid in the case of discrepant activities. Based on the model calculation with low cost levels and considering the circumstances for farmers who deal with animal husbandry, we would suggest the use of the small-scale taxation system. Furthermore, we would not recommend the taxation choice of “no economical form” to small-scale producers and small-scale primary producers, to part-time producers nor pensioners who are trying to gain tax-free “earnings supplements” from agricultural production.

#### *2.4. The most important consequences*

1. The composition of the circle of small-scale primary producers shows a very mixed picture. Members of such a large group cannot possibly be uniformly treated. There are over a million holders of small-scale producer’s licences and we need to find out who they really are.
2. Based on the results of our research, producers who have not reached the tax-free limit must be dealt with separately from the other small-scale primary producers. At the same time the authorities also need to deal with this social strata alone, which has a significant number of producers in it. Consequently, we would recommend that producers whose annual income does not reach the tax-free limit should be exempted from needing a small-scale producer’s licence, the obligation of taxation-recording and therefore, they should not be regarded as small-scale primary producers! Furthermore, farmers belonging to this circle should not be entitled to any tax-allowances or receive any central (government) donations. Their only advantages should be tax-free profits below the tax-free limit and no obligation of accountancy. They should be referred to as small-scale producers.
3. Only those producers should hold small-scale producer’s licences whose income reaches or exceeds quarter of million forints. In the future they should be called “agricultural small-scale primary producers”. The law of personal income tax, which regulates the taxation of small-scale primary producers, should be divided into the small-scale taxation system and the itemised cost accountancy, as verified by our

calculations and the feedback from everyday practices. Tax allowances of the small-scale primary producers must be kept, but not uniformly applied. We would suggest the following regarding the modernisation of the taxation system:

- As the group of small-scale primary producers is not unified, a different approach is necessary regarding their taxation. Two well-defined small-scale primary producers' classes must be identified. The basis of identifying the classes is the time spent working in agriculture. The farmers, in view of their circumstances (the volume of farming, amount of income, possibilities of development) could decide whether to deal agricultural activities as a part-time producer or a professional producer. Those who belong to the former group could choose their taxation method based on their farming interests. They could use either the calculated global sum or the itemised cost accountancy method. The latter group could either choose the taxation of individual entrepreneurs or the itemised cost accountancy method of small-scale primary producers for the recording and accountancy of their agricultural activities.
  - Current regulations state that small-scale primary producers who choose the itemised cost accountancy method can take advantage of the simplified tax returns up to two million forints annually. If part-time producers vote for the small-scale taxation system the current regulations would change regardless of the limit of value.
  - Professional producers belong to the other big class. Their main aim is to improve agricultural production. If they choose the itemised cost accountancy method of small-scale primary producers they could claim extra tax allowances, including amortization allowance, employee allowance, loss separation, etc.
4. Besides the method of taxation small-scale producer's licence holders are under the obligation to provide information annually. They must detail the most important incomes derived from products and services, while the costs should be shown in a separate division of cost type. None of the small-scale primary producers who use the simplified tax return should be exempted from the obligation of giving information. Providing the records is equally important to the producers and authorities.
  5. The results and feedback from our research verified that producers rarely kept authentic records. Based on these results we would recommend that small-scale producer's licence holders start a uniform 'event diary' which would be obligatory for everyone, regardless of the taxation method. The law would specify that the most important

events must be recorded in chronological order in this diary regarding the producers and the legal title. These records should be available to the authorities to view annually. Besides recording income and costs, the most important farming events would also need to be included in this diary. This event diary could provide evidence and be the basis of any future investigations and planning. In my opinion the event diary could become the most important background source of providing obligatory information.

### 3. THE NEW AND UNIQUE RESULTS OF THE THESIS

1. I introduced the taxation and recording methods that can be chosen by agricultural small-scale primary producers in a systematic way in the main part of this thesis. The conditions of obtaining agricultural subsidies were taken into consideration. The most important facts we summarised relate to agricultural small-scale primary production.
2. First of all I introduced the advantages and disadvantages of the taxation-recording methods chosen by small-scale primary producers. The results of the model calculation proved that the most reasonable taxation method for accounting the agricultural activities of private persons is the small-scale primary producing method.
3. I built up a taxation model that could be a reasonable taxation method for producers paying tax. This model proved that there are significant differences in the amount of tax paid when considering the different types of taxation. Therefore, I established that the consequences are related to the tax payment. After evaluating the results of the model calculation I suggested the best method of taxation for small-scale primary producers based on their annual income, cost levels and the activities they deal with.
4. When introducing the concept of the small-scale primary producers I specifically emphasised the different taxation methods from the early days to today. I pointed out that the taxation methods of small-scale primary producers showed a “*deformed*” proportion, because the small-scale taxation system, which has the least advantages was chosen by the majority of licence holders.
5. It was proved that many small-scale primary producers’ licences were taken out primarily because of taxation reasons. I also analysed the small-scale primary producer taxpayers. I grouped the actual tax paying small-scale primary producers on the basis of their activity characteristics.
6. I emphasised earlier that there are still many unanswered questions regarding the small-scale primary producers. I therefore asked producers in Szabolcs-Szatmár-Bereg County to complete a representative questionnaire. When evaluating the answers I completed missing information from available data, including official statistics. I applied the information to just one county, which will later support the research. The questions were directed at small-scale primary producers within a county and were based on area and regional criteria. The answers were analysed

separately based on the activity of the person who completed the questionnaire (quality criteria).

7. Based on the questionnaire I established that the group of small-scale primary producers is heterogeneous. Taxation methods of small-scale primary producing and activity characteristics primarily determine the conditions and success of farming.

#### **4. THE PRACTICAL USE OF THE RESULTS**

One of the goals of the project was for me to give practical advice to producers. Based on the final results of my research the following must be emphasised:

1. The most important laws regarding agricultural small-scale producers and small-scale primary producers were introduced. In possession of the more accurate information we analysed the advantages and disadvantages of the law and made suggestions for which taxation recording method should be used by whom and when. The contradictions resulted from the original laws.
2. The taxation questions presented in this dissertation have an important role. I established a taxation model for ordinary producers. I built different income limits and cost levels into the model where activity forms differed, which proved that the most reasonable taxation method for the accountancy of agricultural activities of private persons was the small-scale primary producing method. Some of the taxation methods of small-scale primary producers resulted in significant amounts of tax payment. To provide an exact and objective picture I included the total tax payments and other obligations from agricultural activities. I specifically pointed out that other regulations must also be taken into consideration before producers choose the small-scale primary producing taxation method. This enabled me to complete the evaluation of the taxation methods.
3. I also made suggestions for the reorganisation of the existing recording system for future reference. In theory, I invented a recording system for the small-scale primary producers.
4. My investigations and interviews referred to one county, but based on the evaluation of the answers given in the questionnaire I described the most important characteristics of a typical agricultural area of small-scale primary production. I specifically emphasised the areas, which have not been dealt with so far (the composition and amount of cost, as well as the number and structure of private producers).
5. I made suggestions about the reorganisation of the existing agricultural support system. I recommended specific steps to separate the support systems helping the production and social farming.

## 5. PUBLICATIONS RELATED TO THE THESIS

1. **Kvancz József:** „Mezőgazdasági őstermelők, ezen belül kistermelők jövedelmi helyzetének elemzése adóbevallásuk alapján” 1999. március 24. DATE Üzemtani alapítvány, Ph.D. konferencia, Debrecen előadás
2. **Kvancz József–Szikora János:** „A Szabolcs-Szatmár-Bereg megyei kistermelők, őstermelők az SZJA tükrében” MTA Szabolcs-Szatmár-Bereg Megyei Tudományos Testülete Nyíregyháza, BGYTF, 1999. szeptember 25. előadás
3. **Kvancz József:** „Mezőgazdasági őstermelők SZJA adózásának tapasztalatai Szabolcs-Szatmár-Bereg megyében” DATE Tiszántúli Tudományos Napok, Debrecen, 1999. október 28-29. 83-88.p.
4. **Kvancz József–Szikora János:** „A szövetkezetek, az új típusú szövetkezők és TЭСZ-ek helye, szerepe hazánk mezőgazdaságában” Magyar Tudomány Napja, Nyíregyháza, 1999. november 3. előadás
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