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# **Agric. Econ. – Czech**

## **Škorecová E., Farkašová M.: Social information in managerial accounting and managerial information system**

Agric. Econ. – Czech, 53 (2007): 379-384

Research and historical development showed that market economy with social orientation is more effective than without it. Emerging from these facts, the paper is focused on the need of monitoring the social information in managerial

accounting and in managerial information systems in enterprises. Since the social situation and the living standard of agriculture in the Slovak Republic are lagging behind, the above mentioned issues are documented in comparison with other branches of national economy. The method of Balanced Scorecard is characterized in brief as well as a new model of economy, called the Economy of Communion that draw attention towards the social aspect of entrepreneuring. The main spheres of social information are mentioned that are necessary for operating at the level of an enterprise and at a broader level. Measures in the field of operating and its information assurance are offered in order to improve the social situation and living standard in agriculture.

**Keywords:**

agriculture, employment, average wage, living standard, the method of Balanced Scorecard, Economy of communion

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# Sciences

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