

Doplňek 1

## Struktura systému finančního řízení

- a) původní (anglosaská verze)
- b) modifikace v ČR

### ad a) Financial Management System – the Anglo-Saxon version

#### Financial Management

##### Financial Accounting

Single-entry  
bookkeeping

Double-entry  
bookkeeping

##### Managerial Accounting

- costing (Cost Acc.)
- pricing
- capital budgeting
- budgeting (fin. planing  
and control)
- fin. resources man.
- Financial Analysis
- Capital Markets Techniques
- Planing and control stocs
- controlling

### ad b) Financial Management System – the Czech version

#### Financial Management

*??? Capital Markets Techniques*

+ *controlling (???)*

##### Financial Accounting

Single-entry  
bookkeeping

Double-entry  
bookkeeping

##### Managerial Accounting

- costing (Cost Acc.)
- pricing
- capital budgeting
- budgeting (fin. planing  
and control)
- fin. resources man.
- Financial Analysis
- Planing and control stocs

*Capital Markets  
Techniques (???)*

+ *valuation of the firm*

+ *integration of the firms*

+ *FM export/import activities*