## **Meaning of Integrated Economics in The Educational Process**

## Theodor Beran ČVUT V PRAZE, FAKULTA STROJNÍ, ÚSTAV ŘÍZENÍ A EKONOMIKY PODNIKU KAREL VLÁSEK

**Key words**: accounting, cost accountingmanagement, internal management, economic profit centres, microeconomics, managerial economics, macroeconomics, costing, controlling

**RESUME:** This article explains importance of specific education conception economics in other branches, juridical spheres high schools. Way out are practical piece of knowledge from education on CVUT in Prague. Specialities, which would education in law directions had be cursive, from which would had go out and near which again finish. Special emphasis is rapid - fire on different sensation two level drive, then drive intradepartmental and drive company entire. Further is mentioned demonstration hypothesis experimental intentionthat the leads to integrated conception. Author explains the basic dimension integration exceed company and forms several level – level intradepartmental, business, mezzoeconomics and macroeconomics and whole is round off philosophically and ethics economics.

Drive intradepartmental is specific form drive and differs from the drive company entire those specials:Intradepartmental drive presents drive partial region business economy. Consequence those specialities displaies in necessity create subsystems intradepartmental drive. Existence intradepartmental formations is basic presumption inner drive. Intradepartmental shapes it is impossible create soever. Major factor along of the process production intradepartmental formations - economic ganglions is criterion responsibility. Intradepartmental shapes must bear liability for region personal activities, work her development intra - plant entire. Activity these formations is then evaluate. Create responsibility circuits are reserved system intradepartmental prices. Intradepartmental drive is typical short - term character controlled period. Characteristic time backdrop used to be month and in some cases week, day, even also inning.d)Technical, organizational and economic conditions single intradepartmental formations determinative need product differentiation. It meansthat the what is he intradepartmental drive more closely personal production of the process, all the more respects his natural character, concrete conditions and predestinates avenues of approach personal inner drive.Drive intradepartmental has very concrete character, because driving activities are definite by transferring control action on immediate pursuance washing. This reality has of principle falls:

Inner drive must necessarily respect real technical, economics also organizational possibilities intradepartmental formations – economic ganglions. Heterogeneous methods and tool do also innovation ad hoc, therefore must be real. In light of specific characteristics intradepartmental drive is most important detailed analysis his two pages – first page coming - out from content controlled suits and alternative characterizes way assertion impositions and decision generally. Two pages intradepartmental drive predestinate using methods and waies drive. Natural page drive like drive bent on natural terms, is developed bythat the intradepartmental drive is very concrete, dezagregovane, bent on partial production or control action. Value page drive collects on value relations, whose tool are then value caregory, costs, yields, awards. Meaning those pages inner drive it is possible spatřovat in highers step aggregation, synthesizing formulation levels of activities intradepartmental formations. Typical instance is economic result intradepartmental formations. Value page drive makes it possible to affect especially qualitative pages activities intradepartmental formations (e.g. region quality control). Next

positron is infliction of influence given to intradepartmental formation on process of reproduction zigzag on the premises, especially through intradepartmental prices and their textures. Value caregory happen tool verification and analysis economy, in terms of direct to individuals and groups this reality forms motivational aspect inner drive. imposition drive on all steps company is above all co - ordination. In the context is concerned co - ordination of both above - mentioned pages. Is concerned their connection. Way out for integration of both pages inner drive shows continual care of directive base. Technically specification are integral factor there sensethat the nesting join how natural page production of the process, so also page value. This reality may not be will never pretermitting heir! In conditions practice, where isn't directive base devoted sufficient attention, where's appearance to concrete conditions given to company too small proportion technically just norms, where aren't mutually interconnecteds and no tie together upon yourself individual sorts calculation, there used to be natural and value page production of the process.

All activity company watch in smallest organizational periodsthat the have homogeneous characteristic character. Is then necessary start detailed analysis conceive I - action ganglion, let us say economic ganglion and articulate organization according to function. Purposely we're introduced concrete principle, so that derive important aspect, concerning integrating managerial book - keeping to the courses, educational plans and so on Is evident connection knowledges management, let us say with perfect knowledge filling management like of the process. Therefore careful and team selection fit educational material is important. Author assumethat the we have to consider reasonable peace parol and quantitative conception. Parol interpretation forms superstructure, no basic system of instruments! Managerial book keeping has relatively special position in schools technical character, but presentation one from many instances: If inclose for example operating division, we have to respect manufacturing process and define product so, so that separately intercepted costs incumbent on on achievements, which must be measurable and ratable. According to authors hypothesized that opinion is for managerial look- then look in context, very favourable technological rear, let us say technical – technical economic profile user, manager. Meanwhile we're short introduced aspect organizational. Further information only prove that high crossdisciplinary search character managerial accounting.

Theodor.beran@fs.cvut.cz