



Course Name: Financing and economics management

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Topic: T18**Common and different features of enterprise management and management in ACR****Course Objectives:**

The aim of the lecture is to define corporate financial management and management in the Army, gradually fathom their common and different features of farming. Explain or remind basic concepts such as economics, economics, management, public sector, government department. Clarify common characters on the business and operations of the ACR. Explain the economic system ACR by defining the basic concepts related to the economic system. Advance since the economic system to the system of economic management and explain this.

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0. Theoretical bases

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Introduction

In this topic we will solve the common and different features on the business and management in the Army. Closer explain the position of management in the field of management, specify ACR economic system and economic management in the ACR.

0. Theoretical bases

In the professional resources, we found many, sometimes quite controversial views on the position of the management processes in economics. In management theory, but also in economic sciences with unprecedented intensity we are looking for new and better approaches to managing economic processes. Objective trend becomes enforcement of new management concepts, which are determined by the need to succeed in a competitive environment, in all aspects to meet customer continuously acquire and maintain his favour, then ultimately gain a competitive advantage, attract the widest possible market space, and repeatedly to reach and maintain the most favourable economic results. Note that the role of customer most of us just do not evaluate the usefulness of the offered range of products, goods or services, expressed as a set of inherent characteristics, but their price. We show its interest and acceptances with the amount of rates, which express, among other things, the recognition of the necessary costs. This is because of the economic behaviour of the organization is extremely important. Its roots, we could look at the basic laws of economics and will be decisive for our future interpretation. It is true that we are willing to pay more to ensure adequate and producer, often far above average earnings. This, however, is related to other aspects of the process of supply and demand, which are well known to you all of the subjects of economics or marketing or business economics.

Next, we will look for a link between the theoretical basis of economics and management and their possible application in completely different, special conditions ACR. These conditions are really so strange that authorizes it to certain modifications generally applicable principles applicable to any entity that handles economic resources? If she is in the practical work of economic management ACR pay more heed value aspect of real processes and management options consciously control these processes, then many questions suggest themselves. To answer them, we use not too difficult, but no less compelling implications, based on permanently valid theoretical knowledge but also practical experience of others that create a colourful mosaic of the necessary preconditions for implementing the principles of rationality. We expect that this approach will reach the conclusions that can decisively change the view of the possibility of applying the principles and tools of economic management and in the ACR.

Surely you wondered why the theoretical background rather do not procure one of the many, certainly better and more economical processed encyclopaedia's or dictionaries vocationally oriented economic terms. To a certain extent you are right. Even you in the near future, this approach is strongly recommended. We speak with the knowledge that the study materials, if only to selected problems, should form a coherent set of related texts, which usually is never enough. Be aware, however, that the offer of that type of literature ranks terms in alphabetical order, briefly, mostly without offs to professional resources and certainly not formulated in terms of our educational objectives, partially focused on economic issues ACR. Therefore, keep still wait

a moment. To be at a high rate your investments, thus effort and time, however, as the texts of their studies more effective, first accept the scheme offered by us, you give up the terminology that we consider in relation to future economic management ACR relevant.

We have no doubt that surely will be answered concerns the type of why this and not another term, author, relationship etc. So it is with everything that stands at the very beginning, what about looking for a reasonable explanation of what a way or another cutting foreshadows something become used, more comfortable; corrects consistency in the.

To help you a basic understanding of economic and managerial concepts and at the same time you dragged into this contradictory, but increasingly discussed topic, chapter Theoretical we wrote with regard to these four basic requirements.

Requirement for consistency arises from the subordination of lower targets higher goals, concepts and relationships at lower levels higher. Therefore, we divided the introductory chapter hierarchically into subsections, which are arranged from semantically complex (e.g. economics, public economics) to the region and the lower-level concepts. Because some concepts cannot be ignored lower categories, which are defined as certain concepts in the context of complex categories (e.g. using the cost price of expression in the public sector), we recommend the definition of this term (cost calculation) search in other chapters, respectively. In subsequent literature thus, mastering basic concepts proceed to more complex concepts. Generally is true that in order to achieve a higher target category is necessary to cope with the curriculum at a lower level of adoption.

We watched the requirement of proportionality in terms of objective necessity, which means only include such concepts, for which a specific reason, and which are necessary for mastering the downstream units.

The requirement of clarity is given a formulation of concepts, which does not allow ambiguous interpretation of its meaning. Therefore, the presented concepts quotes renowned experts always with reference to the source used.

The requirement for controlling is given to the educational process of close and constant cooperation with the student teacher, which defines the specific requirements of each student on the desired performance of an assessment clearly articulated performance standards. They indicate usually active verb phrases (inferred define, express). Because we assume that the script can be used in the Army as a study (informational) material outside the reach of the teaching staff, this cooperation replaces the introductory parts of certain subheads brief note that explains the requirement of proportionality. Explains the reason for the inclusion of terms in relation to the ACR, what it actually gives space for implementation. Performance standards must stand in front of him every man, at least in the attainment of certain knowledge, understanding the issues and assessing future possibilities of their application for managing your degree.

1. Basic concepts for the understanding of corporate financial management and management of the Army of the Czech Republic

Economy, economy

The concept of **management** can be put on a par with the notion of **the economy**, i.e. the sum of production and economic relations in the development of society, in particular State, in industry, in business in the organization, as well as e.g. the government department, etc. It's a real system has its elements and their ties. **The concept of the economy** (the economy) is therefore a summary of the management of a particular entity such as state, organization or individual. The term economics may take the forms of **economy** mentioned bodies farming as an economic activity mentioned bodies or **economical use** of available resources as economic entities so as to achieve minimum cost, while the maximum possible profit.

It is beyond any question that there is a consensus on the fundamental basis on which we rely in the next, and always return to it. **Economics** as a science addresses the fundamental problem of **scarcity of economic goods** and of finite resources and further organizational forms through which companies allocate scarce resources among alternative uses in order to achieve maximum effect. Maximum effect, we understand the optimal supply. This tension between the need and the possibility of satisfying us, however, compels us to source loading the most wisely what we farmed with them, which is completely true whether for business management as well as management in the ACR.

The area of each purposeful human activity, aimed at meeting the needs, must respect the general principle of rationality. It is not a condition to be focused only on the production of material goods, but also the **production of intangible property, i.e. operations and services**. Then, of course, the principle of rationality, which we will discuss in more detail in other texts, must be accepted even in this type of society, such as the ACR. But we must not overlook a very important fact that the principle of rationality (economic principle) is a purely formal approach, which says nothing about the motives, but only **characterizes the way of economic conduct**. It means that any purposeful human activity may follow different theme, a different goal. For some it may be more profitable for someone to meet environmental standards, for example, the area of the military, for example immunity improvement of the country, fulfilling obligations to the Alliance, etc. But reiterates that in all cases, regardless of what the activity is motivated, the economic principle must be fully respected!

We can conclude: *"The economy is part of planed human activities that are carried out while respecting the economic principle (the principle of rationality) and to reduce the existing limited resources to meet the needs of man."*¹

Questions that under this topic deal with are derived from the **cornerstones of rational economic thinking and behaviour, having a permanent force in each organization employed, and thus in the Army.**²

¹ WÖHE, G. *Úvod do podnikového hospodářství*. 1. vydání českého překladu Praha: C. H. Beck, 1995. ISBN 80-7179-014-1.

State organizational unit

State agencies (State organizational unit – SOU) are ministries and other administrative authorities of the State Constitutional Court, courts, prosecutors, the Supreme Audit Office, the Office of the President, Office of the Government of the Czech Republic ... and other devices, as laid down by a special regulation or statute; a similar position as a government department has an office of Deputies and the Senate Chancellery.

Organizational unit of the state is not a legal entity. This does not affect its powers or the performance of the subject activity under special legislation and its conduct in these cases is one of the States. The organizational unit is the entity if so required, or the law.

Funding Rules organizational units are regulated by special laws.³

Management of state organizational units: State organizational unit manages state budget means that it provides chapter administrator within the budget chapter, unless a special law provides otherwise, at least in the breakdown of mandatory indicators of the State Budget Act.

State organizational unit is obliged to ensure that achieve income set budget and perform specified tasks in **the most economical way**.⁴

For this purpose, among other things, was r. 2001 approved the *Law on financial control in public administration*.⁵ For now us only familiar with its mission and especially selected terms, this for the purposes of this Act defines. Because it is a somewhat broader problem, the theoretical significance of concepts, especially those that express rationality can explain in more detail in subsequent sections of this and other chapters. Without exaggeration, we can say that we no longer will be accompanied to the final chapter.

2. Common features of the enterprise management with the management in the Czech Army⁶

Entrepreneurship is characterized by several essential features which could be described in terms of the social mission of the activity, but also in terms of which is determined by its main motif. Efforts to achieve economic result (profit) as a surplus of receipts over costs.

² KUNC, S. Manažerská ekonomika v podmínkách Armády České republiky. Brno: Univerzita obrany, 2007. s. 8. ISBN 80-7231-168-9.

³ Zákon č. 219/2000 Sb., o majetku České republiky a jejím vystupování v právních vztazích ve znění pozdějších předpisů.

⁴ Zákon č. 218/2000 Sb., (rozpočtová pravidla) ve znění pozdějších předpisů.

⁵ Zákon č. 320/2001 Sb., (o finanční kontrole) ve znění pozdějších předpisů.

⁶ KUNC, S. Manažerská ekonomika v podmínkách Armády České republiky. Brno: Univerzita obrany, 2007. s. 58-61. ISBN 80-7231-168-9.

Every entrepreneur needs a certain property of their activities. Because this property is needed to ensure economic activities, we call him also **economic resources**. From the theoretical foundations already know that practically unlimited human needs are in contrast with the resources that can be used to satisfy them. This limitation naturally impels **to manage this limited resources** (He acted purposefully, efficiently and effectively served the state and the movement of economic resources), decide on their alternative use, and apply the principles of rationality. It is about to reach a certain goal with the least resources (see Fig. Quantitatively formulated the principles and values of rationality) not only in the production of material goods, but also in securing intangible property, i.e. Services.

A necessary starting point, instructions, yet not practical reflection of these facts is the role of **business economics** in theoretical and particularly practical social science disciplines.

The experience of corporate management is not possible to implement the terms of the ACR in its entirety. Target focus of corporate management is adequately subordinated to the economic system, structure, methods, techniques and tools of economic management. Yet the corporate management compared to public sector entities position completely differently motivated a whole. Although we report on corporate economic thinking, we can take over elements of rational economic thinking and acting, it still will be part of the public sector, filling different social and politically defined objectives.

It is therefore not appropriate to condition the success of the new trends of economic thought in the armed forces complete harmony with the principles of corporate management, or even on the armed forces to speak as commercial undertakings. Opinions basing *on the fact that the armed forces of the country must be seen as an economic enterprise, it should be corrected in a timely manner within the meaning of the law on budgetary rules and formulate them as **with state budget means managing organization (government department)***. Subject managing according to the wording of the legal provisions in particular the obligation to achieve the planned budget revenues and perform specified tasks **in the most economical way**.

If we abstract from governmental organizations and state-owned enterprises managed by the Ministry of Defence of the Czech Republic, we must conclude that the ACR economic activity whose aim is profit, not performed. However cost of resources and similarly enterprise market sector is transformed into a final form of performance. What does it matter that the unit amount of power is often characterized by a specific and exclusive type of military organization? What does it matter that some performances ACR, although they have a market sector totally comparable in nature (e.g. Logistics services) do not become subject to sales and ACR are non-existent in terms of the activities of these companies? It does not change the fact that the transformation process must follow the principles of rational economic behaviour. They should therefore its factual content; help create conditions for the fulfilment of the mission of the ACR (the main goals of the Department) **economical and efficient use of scarce resources**.

In every economic organization runs a huge number of different, richly differentiated processes (ACR training, logistical support, financial assurance, control processes ...). Each of these processes may be affected by not one, but often the whole group of indicators. For economic management and analysis is necessary that virtually unmanageable number of indicators reduced. This reduction, mostly in the form of abstraction and aggregation, based on the fact that in every economy there

are a limited number of contexts, whose knowledge and mastery is crucial for increasing efficiency and effectiveness. This leads to a limited number of processes and indicators to reflect. Even at first sight so different activities such as logistic support activities, combat training, teaching at the military school, and activities of administrative bodies like the Ministry etc. can be described as a limited number of indicators, because these **diverse activities have some similar economic context but even identical elements.**

Creating systems and sub-indicators in the proper hierarchical structure with defined relationships among them, based on *the principles of logic construction of a complex system of indicators*, is a daunting task, however, is one of the prerequisites for achieving the objectives of economic reform (transformation). In the production of goods is always the interaction of human and material resources within the economic system should therefore conduct rules of the market and the public sector **in relation to the objective requirement of rationality** differs materially. Yet we see that the public sector remains this idea still owe a lot.

3. Economic system of the Czech Army⁷

Very often we hear that when looking for a way out of the situation is too complicated or complex problem solving is not appropriate system access, the system solution should be only right that the cause of the persistent problems is called a system error and the like. The question is whether there is a systematic approach for economic practice ACR important enough to bother with a spread of already considerable amount recommended managerial and economic approaches for new terms. Maybe you also own experience thought that the pursuit of a systematic approach can at first glance elementary considerably complicate the problem. Many may even have the opposite experience when solving complex problems "have made do" with a pragmatic approach that they in many cases proved. As a result of ignorance of the systemic approach, however, know that the cause of the relatively acceptable outcome may be other circumstances which remain outside the viewing angle and that the next time a most unexpected situation may have just the opposite effect. Therefore, using a short excursion into the system thinking we aim to make you some concepts have become much more understandable to a systems approach, get instructions on how to easily find a reasonable explanation, the ability to predict and influence the wider and more complex context. A more detailed study of professional sources, however, is a necessary condition.

To illustrate that this is a fairly complex issue, we note that Sadovskij in its publication on this topic draws on findings from more than 600 authors.⁸ **Expectations of positive results in solving complex problems without methodologically correct definition of the system are already doomed to failure.** If the systems approach, attributed to a secondary role, just like other supplement, seemingly priority tasks (remember the solution dysfunction in bureaucratic organization), then any

⁷ KUNC, S. Manažerská ekonomika v podmínkách Armády České republiky. Brno: Univerzita obrany, 2007. s. 62-71. ISBN 80-7231-168-9.

⁸ SADOVSKIJ, V., N. *Základy všeobecné teorie systémů - logicko metodologická analýza teorie systémů*. Bratislava: Pravda, 1979.

organization will be mired in complex and difficult-to-solve situations. Economic system that affects the processes of economic nature cannot be an exception.

Economic processes have their own dynamics; with the objective of evaluating their performance are encoded effects of varying magnitudes, the effect of a set of elements associated with each other and forming some coherent unity. The purpose of each step system approach carried out both in the **analytical and synthetic phase**, is unveiling a "veil of secrecy" causes and consequences of the resulting system manifestations, seeking compliance with the real target expectations, best practice management system, ways to optimize the system, etc.

Phase analysis:

- refine the formulation of the problem,
- Prepare a Plan of problem solving procedure,
- Defining the elements and structure of the system and its links to the environment,
- Definition of the objectives of the system by clarifying its functions,
- Determine criteria for evaluating the reliability and efficiency of system functions.

Phase Synthetic:

- Creating a system model and simulation of its functions or behaviour towards the environment,
- Optimization of system behaviour,
- Proposal for the management of system functions,
- Ensuring the required reliability and effectiveness of the system.⁹

What ACR experience with the economic system and the systemic approach in the management of economic processes? How can we show later, showed that it is not possible for a narrow, partially oriented group of workers resort economic system quite clearly defined and described. There have been some suggestions while, but this should be corrected in a timely manner effectively targeted expert cooperation academics, ministry, as well as external experts. This is so because not too successful approaches usually reflect the functional status and position in the hierarchical structure of the authors and thus the preference areas they control. Although they are guided by good intentions, obscure the essence of the economic system, creating a barrier for interactive interaction of individual cells within the management system. Commanders and senior officials of

⁹ VACEK, J. *Průmyslové inženýrství a řízení výroby* [online]. [cit. 1995]. Dostupné z: <<http://www.kip.zcu.cz/kursy/svt/svt-www/5-soubory/5-2.html>>

cost centers are forced to act in a range of formalized rules that do not support the system, even sometimes seem counterproductive.

What is the goal of the economic system, which performs the function? Proceeding from the previous, this system must ensure compliance with the basic objectives of the resort with an economical and efficient use of material, financial and human resources. In other words, during the budget process in all its phases, performs its function by creating the preconditions for meeting the objectives of the resort. From this perspective, the economic system acts as one of the elements (subsystems) of a higher system. If we consider him as **a relatively independent, holistic system**, then we can talk about the behaviour of the system, whose ultimate aim is to ensure tasks resort economical, efficient and effective transfer of input stimuli to the output response. It is for us a well-known economic rationality. To summarize it, the economic system with emphasis on the performance of departmental tasks and status subsystem provides and supports their expected utility proportionality between inputs and outputs, but with the emphasis on rational behaviour acts as **a holistic system**.

***Economy ACR (Armed Forces)**, as a socio-scientific discipline, should be able to resort to constitute the economic system and economic management system in accordance with the aforementioned characteristics, on the background of the different stages of the budget process, as well as general management functions, thus objectively ongoing processes, which the commanders and senior officers direct participants.*

***A specific feature of any economic system** is that works with limited resources trying to purposefully and maximum (optimum) use, respectively align with the needs, which uses optimization procedures or work with variants (alternatives). Interesting as the efforts of some logistics of such a concept, the logistics processes taking place within the economic system. Note that logistics is also working with limited resources, operates with economy, which is also a precondition to achieve the ultimate effect. **So it comes to such purpose definition of reality in which economic processes taking place in nature.**¹⁰*

Every economic system is in a way an abstract system, because it defines based on abstraction (neglecting) from a wide range of other dimensions and aspects. These steps we have usually taken at a relative closing of the system in which we try to exclude less significant, respectively significant factors. If we do manage to include the analysis of all relevant factors, we can say that we have a system of "close".

We must realize that we intend to describe the **specific economic system** and make it sooner already indicated **systemic steps** in planning and designing the system in terms of systematic methodology is irrelevant if it be an economic system of the Ministry of Defence of the Czech Republic, Czech Army (ACR) or cost center of ACR (systemic decomposition). **If we decide to access the system, the size or type of the examined object were not crucial for us. If we accept this conclusion, then we can apply the knowledge managerial economics at the lowest, relatively independent organizational units ACR cost centers.**

¹⁰ PERNICA, P. *Logistický management-teorie a podniková praxe*. Praha: Radix, 1998. ISBN 80-86031-13-6.

At any cost center we can define economic system. *It is because the economy ACR is implemented in its individual cells, i.e. centers and facilities in connection with the performance of specific tasks, coupled with the determination of resource consumption.* In other words, it is always the economic object on which the economic system can be described as holistic, structured system, i.e. can be determined from a set of elements and a set of links between them. They can be defined for him the essential properties of elements, but also defined the required functions, behaviour and objectives of the system.

Must be that *the economic system of the MoD CR* should be determined by a **single system approach** (system rules), valid for the economic system as a whole, and therefore also valid for individual economic subsystems in the line of control (hierarchy) to the cost center level. However, it must also be true that at the lowest levels of management (cost centers), precisely where mentioned peculiarities cost centers are manifested most rules will have to be developed so as to accept the objective peculiarities of a particular cost center and at the same time do not conflict with higher system rules.

Evaluation of *functionality, behaviour, reliability ... etc.* these systems will certainly be different from the resort center, but it will not and must not differ in relation to the basic rules of the system analyses nearby metasystem (headquarters, ACR, departments). This is known as **hierarchical construction system**. In fact entails developing a system called tiered, multi-tiered manner. The lower level is always derived; respectively exactly defined manner is dependent on the degree higher. Hierarchically constructed system has always seen its peak and its foundation, and between them is a system of hierarchical levels.

Economic system can be defined **at the level of the cost center ACR** analogy would be that at this level can be defined as a system of economic management. Define a cost center, which is plainly **a relatively independent economic object**.

Cost center (CC) or Cost unit (CU) for the needs of Order of Ministry of Defence no. 72 of 2012 means *the lowest organizational elements whose benefit is realized by the process of financial security and for which compiles economic statement, which is the image comparison earmarked and used cash and personal property and resources. A decision on the allocation of the Statute of the cost center manager gives chapter.*¹¹

4. The system of economic management in the Czech Army

The system of economic management system is defined by the economic building in which the elements of the system are partial acts deciding subtasks, the place of information and data, along with man as a critical and integral component. Constraints in the system are mutually shared and transmitted information and data.¹²

¹¹ RMO č. 72/2012, *Finanční řízení a finanční zabezpečení*. Věstník Ministerstva obrany, 2012. Praha: Ministerstvo obrany, 2012. s. 5, čl. 7. Čj. 306-17/2012-SE MO.

¹² VESELÝ, J. *Systémové nástroje řízení-metodika přístupu k automatizaci řízení*. Praha: Institut řízení, 1982.

The subject of economic management is activities, weaknesses, analytical and decision-making processes of permanent results comparing the plan and reality.

The control system is a management system is a dynamic system with the target behaviour, which effectively acts on another (controlled) systems in order to achieve their desired functions. The control and management system are often considered equivalents, especially in economic systems. Sometimes, however, for the control system is considered a set of rules (decision alternatives), according to which behaves control system, sometimes as a connection (union) management and control system.

The controlled system is a system which is influenced by the control system, respectively. Control system for controlling the form (structure, organization, behaviour) to achieve the desired functionality and performance.

Management systems built on economic objects are of different types, e.g.:

- **Strategic management system**, consisting mainly of: defining the goals of economic object, defining the strategic objective of this object management system and develop long-term plans;
- **Tactical control system**, which determines the objectives for the operational management and monitors their performance. If disrupt the system with random effects, the system provides correction tactical management system objectives;
- **Operational management system** that provides management system in line with operational plans (keeps the deviations from the set objectives and management functions within prescribed limits).¹³

Economic behaviour in the Army, as the foregoing should be seen as a continuous implementation of management functions responsible workers in defined stages of the budget process, ensuring the fulfilment of tasks resort, according to the procedures and principles of managerial economics, closer unfinished economy ACR (Armed Forces).

There is no need to prove that just as it must be linked to economic management and economics object in one functioning unit must **be connected in one functional unit management and economics within him.**¹⁴

Because the decomposition using the system "moves" at a cost center, explain the relationship between management (tactical, operational) and economies within this economic object. From the perspective of business practice we are talking about **internal management** and **internal economy**. In our case, we could use the term **inter centre management** and **inter centre economics**. But will

¹³ VESELÝ, J. *Systémové nástroje řízení-metodika přístupu k automatizaci řízení*. Praha: Institut řízení, 1982.

¹⁴ VYSUŠIL, J. *Vnitropodnikové hospodaření*. Ostrava: Montanex, 1998. ISBN 80-7225-003-5.

remain with the terms used business practice whose content is analogous to conditions cost center ACR.

Internal management

Each management, including internal necessarily contains certain parts (function), which traditionally are:

- Planning,
- Organizing,
- Management (also motivation of people),
- Checking.¹⁵

*A typical feature of managerial work is constantly making decisions. **Decision-making activity** is therefore included in all four parts management. Its content can be expressed by the following sequence of actions:*

- Analysis of the decision situation,
- Identification of possible alternative solutions,
- Evaluation of these alternatives,
- Selection of the best alternatives
- Implementation of this alternative,
- Check this realization.¹⁶

Internal economy

The theoretical basis of internal economy is microeconomic theory, especially the theory of costs. The basis of internal economy is the relationship between material and value the image of internal phenomena. Furthermore, filling internal economy is a question indicators economic phenomenon, i.e. the indicators at different levels of the economy. It also includes calculations of economic optima for performance of internal character and economy of internal departments. Internal management necessarily constitute a functional unit. Therefore, there are some **methods that are integrative in nature; they connect with in-house internal management economy**. It is mainly **structural analysis** and **balance system**. These two tools are very effective weapon against disproportions and inconsistency of internal phenomena. Their basic idea is the same; terms of continuous and

¹⁵ VYSUŠIL, J. *Vnitropodnikové hospodaření*. Ostrava: Montanex, 1998. ISBN 80-7225-003-5.

¹⁶ VYSUŠIL, J. *Vnitropodnikové hospodaření*. Ostrava: Montanex, 1998. ISBN 80-7225-003-5.

systematic monitoring mainly economic inputs and outputs (the English equivalent for the structural analysis of the input-output analysis).¹⁷

Conclusion

From the spoken words and sentences is therefore clear that corporate financial management and management ACR have the same characteristics, ie. Loss ACR can take from corporate access (path, mode) to solve the cost, or a solution of economy, efficiency and effectiveness, but not the goal itself management. He is in the private sector due to the subjective needs of entrepreneurs and companies. In the sector of ensuring national defence company itself, i.e. the existence of national defence as a public good. This is also due to limited management ACR standards for management of state funds and property.

¹⁷ VYSUŠIL, J. *Vnitropodnikové hospodaření*. Ostrava: Montanex, 1998. ISBN 80-7225-003-5.

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