



## Organisation of accounting of financial results of agricultural enterprises of Ukraine and its improvement

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**Abstract.** The relevance of organising the accounting of financial results of agricultural enterprises in Ukraine lies in the need to provide a high-quality information base for management and strategic decision-making in the context of constant changes in agriculture and international standards. Improvement of this system contributes to increasing the competitiveness of agricultural enterprises, their efficiency and transparency in assessing performance. The purpose of the article is to substantiate promising directions for improving the organisation of accounting for financial results of agricultural enterprises on the basis of identifying its peculiarities in agricultural production and using modern technologies of programming and automation of accounting processes and workplaces of accounting staff. The research methodology used was a systematic approach, hermeneutical, historical and logical analyses, the method of expert assessments and functional and logical analysis. It is established that accounting of financial results and its organisation have significant features at the level of agricultural enterprises. They relate to seasonality and unevenness of production during the calendar year; use of elements of living nature – land, agricultural plants and the main herd of animals – as the main means of production. There is also a certain inconsistency between accounting standards and international financial reporting standards. There is also a lack of a unified methodology for determining and evaluating financial results for small and large enterprises. Identification of shortcomings allowed to develop priority areas for its improvement: harmonisation of national provisions on financial results accounting as the basis for its systematic organisation; harmonisation of national and international standards; unification of quantitative indicators and their list for assessing and diagnosing financial results; improvement of analytical accounting by cost centres and responsibility centres; software and automation. The tasks for accounting for financial results and methods of analysing accounting data for the future were clarified. The obtained results can be used in the work of agricultural enterprises, educational and scientific process of higher education institutions

**Keywords:** income and expenses; unification; indicators; standards; automation; management

### Suggested Citation:

Marmul, L., Perchuk, O., Vovchenko, R., & Penkovskiy, V. (2023). Organisation of accounting of financial results of agricultural enterprises of Ukraine and its improvement. *University Economic Bulletin*, 18(4), 24-32. doi: 10.69587/ueb/4.2023.24.

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## INTRODUCTION

An important component of the work of accounting departments or services in agricultural enterprises is the reflection in accounting, evaluation and interpretation of the financial results of their business for management purposes. Financial results in the form of profits or losses are the most convincing indicator of the efficiency of their functioning and development; sustainability potential and prospects for improvement; and the basis for forecasts. Profits are a source of innovation, acquisition of resources and organisation of production processes. Losses, on the contrary, signify threats, risks and even liquidation.

Throughout the history of accounting, many different ideas and statements have arisen regarding the organisation of profit and loss accounting. However, virtually all scholars have come to the conclusion that the main purpose of accounting for financial results is to provide information not just about profits or losses, but also to identify and analyse the reasons for their creation. As for identifying the features of the financial results of agricultural enterprises, according to Yu. Haibura (2021), these issues remain controversial. In the work of V. Zhuk *et al.* (2023) the financial results of agricultural enterprises are identified as an important subject of accounting and management. However, the peculiarities and, at the same time, the problems of their establishment lie in the differences in the methodology of tax and financial accounting. These peculiarities are also typical for accounting for the financial results of enterprises in other industries.

Identification of the factors that determine the financial results of agricultural enterprises is important for identifying the peculiarities of accounting for their financial results. However, if in the past the traditional causes of influence on financial results were two large groups of factors: production factors on the one hand and taxation institutions on the other, at the present stage of development of agricultural enterprises they are undergoing significant changes and additions due to the development, significant complication and modernisation of the accounting systems and its instruments. This is also pointed out by O. Nazarenko & R. Lukash (2018).

The subject of the article by N. Pasenko (2017) is the organisation of accounting and analytical support for managing the financial results of an enterprise. T. Kosova *et al.* (2019) also consider analysis methods and tools for making effective management decisions. Considering the chosen area of research important, the authors consider it necessary to focus on the organisation of financial results accounting, but do not separate agricultural enterprises to identify their specifics, which, in turn, was done by N. Potryvaieva *et al.* (2022).

O. Leha *et al.* (2021) study the organisation of accounting for travel agents. The authors consider specific aspects of accounting and financial reporting in this industry. The authors' views are supported by the conclusions that there is industry specificity in the organisation of financial results

accounting and the need to find its features that allow for further unification and standardisation both under national regulations and international standards. This conclusion is also confirmed in the article by L. Sas *et al.* (2023), which is devoted to identifying the impact of international standards on the accounting system of Ukraine, in particular, in the field of financial reporting. Against the background of these works, it is possible to extend the already described conclusions and proposals to the organisation of accounting for the financial results of agricultural enterprises.

H. Filatova *et al.* (2022) consider the theoretical aspects of accounting support for sustainable development reporting and conduct a bibliometric analysis on this topic. The concept of sustainable development reflects the functioning of macroeconomic systems and regions. Therefore, they are valuable for comparing methodological approaches and practical solutions to accounting for the financial results of agricultural enterprises as their possible organisational and structural elements.

In accounting theory and practice, there is no clear definition of the concept of profit, there are only a few alternative ways of interpreting it, so there is a need to clarify the economic essence of this term. The next problem is that national accounting regulations (standards) and tax legislation define different indicators of profit. Therefore, it is necessary to investigate and solve the problems of practical organisation and implementation of the methodology of reconciliation of accounting and tax profits as the quintessence of financial results, to determine their features at the level of agricultural enterprises, which formed the purpose of this study.

## MATERIALS AND METHODS

The methodological basis of the study was a systematic approach used to analyse the general theoretical foundations of the organisation of financial results accounting and to substantiate practical ways to improve it. The systematic approach was fundamental in determining the set of factors of formation of financial results and their structure; composition of financial results; problems of their accounting and directions of their solution. Hermeneutic and historical methods were used for a comprehensive analysis of scientific publications on accounting for financial results of agricultural enterprises in order to identify the specifics at the level of agricultural enterprises that require in-depth research and solution.

Logical analysis allowed to systematise and establish cause and effect relationships between various factors affecting financial results. Induction and deduction are used to clarify specific financial parameters and analyse them in terms of their impact on the overall performance of the enterprise. Accounting methods such as documentation, valuation, inventory, calculation, double entry and balance sheet preparation are important for determining the financial position of an enterprise, correctly reflecting financial results and making informed management decisions.

The method of expert assessments was used to collect qualified assessments and recommendations from experts on the state of accounting for financial results in the field of agricultural enterprises, which allowed to obtain valuable conclusions and guidance on improving the accounting system to increase the efficiency and accuracy of financial reporting. The method of functional logical analysis allowed to systemise and establish relationships between different elements of the accounting information model of financial results of agricultural enterprises. This approach contributed to a more accurate understanding of the accounting processes and ensured more convenient use of the data obtained for analysis and management decision-making. The study was based on legislative and regulatory documents governing the accounting of financial results of agricultural enterprises at the national and international levels (National Accounting Regulations (Standards), n.d.). The work was carried out on the basis of an analysis of modern scientific approaches to the development of methodological and practical accounting principles.

## RESULTS AND DISCUSSION

The formation of financial results of agricultural enterprises covers three interrelated processes in the activities of agricultural enterprises: supply, production and sales. These processes require fixed and variable capital of the owners. In the production process, the necessary and additional products are created, which is reflected in the value added. However, profits do not always coincide with added value due to the relationship between supply and demand and the impact of market prices. Depending on this, capital owners may receive a loss, zero financial result or profit. Profit (loss) is an increase (decrease) in the company's advanced capital and is defined as the arithmetic difference between income and expenses during the reporting period. This result is intended to meet the needs of the company's owners, employees, investors and the state. It is defined as an economic form of surplus product or added value (Solomatina, 2019).

Financial results are a universal category that takes into account both sides of the main task or mission of the functioning and development of agricultural enterprises in the market: how much is received and at what cost it is achieved. The general economic essence of financial results is a comparison of income and expenses during the reporting period. Expenses, in turn, represent the cost of resources that are put into circulation to achieve economic benefits, namely income. If the company's operations are efficient, this is reflected in the financial results in the form of profit. In case of failure, it can lead to losses and jeopardise the further existence of the business entity in the field of agricultural production. That is why the organisation of effective accounting and analysis of the financial results of an enterprise is important for their optimisation (Likhonosova & Lazebnaya, 2019). This is one of the most pressing problems of accounting methodology and practice, in particular, in relation to accounting for income and the formation of financial results of enterprises, including agricultural enterprises.

Due to differences in methodological approaches to accounting, there are differences in the methods of reflecting business transactions that form financial results. These differences lead to different values of these indicators even in the same agricultural enterprise for different users of financial statements. Since agricultural production has its own technological and economic characteristics, this affects the process of determining financial results. For example, calculating the cost of production only once a year, as of 31 December, allows for an accurate determination of the financial result only at the end of the year. Since the agricultural sector is subject to a fixed agricultural tax, as well as various privileges and subsidies, it is important to distinguish between financial results from agricultural and other activities. Ukraine, as a major agricultural country, has initiated improvements to International Accounting Standard No. 41 (2023) and developed a national standard for accounting and reporting in agricultural activities (National Accounting Standard No. 30 "Biological Assets") (National Accounting Regulations (Standards), n.d.). This standard introduced changes to the methodology of accounting for agricultural assets, their valuation and recognition, expanding the methodology for determining financial results in this sector, which requires further verification and implementation in practice.

One of the oldest stages in the formation of profit accounting information was the establishment of the cost and income accounting system (Biriuk *et al.*, 2023). This process included the establishment of the facts of economic life through inventory and direct registration of property, as well as the development of the capital account. The stages of the evolution of profit accounting in the accounting system were formulated on the basis of a study of scientific economic thought and accounting practice. The financial results of agricultural enterprises are defined as the difference between income and expenses, or the increase or decrease in equity during the reporting period (excluding changes resulting from contributions or withdrawals by owners). The main components are revenues, expenses, losses and gains, as well as additional items such as equity and depreciation. Profit is considered to be the key financial result and is defined as the difference between the total amount of income and expenses for the production and sale of agricultural products. All of these categories are reflected in the accounts, according to the Chart of accounts for accounting (n.d.), and in the balance sheet and income statement, using the recommendations of National Accounting Regulations (Standards) No. 1; 15; 16; 25; 27; 29; 30; 31 (National Accounting Regulations (Standards), n.d.).

Accounting for the formation of financial results is based on three interrelated processes in the activities of agricultural enterprises: supply, production and sales. Each of these processes, at the level of its own subsystems, has an important task of determining the quantity and value of the results obtained. The financial results are also disaggregated by type of activity, such as crop production, livestock production, and others. Taken together, this means a

systematic approach to accounting and evaluation of financial results. It provides a high level of accuracy and visibility, facilitates management decision-making and increases the competitiveness of agricultural enterprises. Enterprises have the opportunity to choose the directions and volumes of profit (income) use, but the state can influence these decisions by setting standards, taxes, tax benefits and economic sanctions in accordance with the

current legislation. Therefore, in order to effectively determine the financial results of agricultural enterprises and correctly account for the use of profits, it is necessary to constantly take into account the current requirements of regulations and their changes. The organisation and implementation of accounting for the financial results of agricultural enterprises, including profit, is regulated by laws and regulations of Ukraine (Table 1).

**Table 1.** Key documents and laws regulating financial and accounting activities in Ukraine

Name of the document or code	Description
Law of Ukraine No. 996-XIV (2022)	Establishes the basic principles and standards of accounting and financial reporting for all enterprises in Ukraine.
Commercial Code of Ukraine (2023)	Regulates relations in the field of economic activity, including the rules for concluding contracts, property, bankruptcy, competition, etc.
Labour Code of Ukraine (2023)	Contains rules governing labour relations between employees and employers, including working conditions, remuneration, holidays and other aspects of the labour process.
Land Code of Ukraine (2023)	It defines the procedure for ownership, use and disposal of land plots, the rights and obligations of land relations subjects.
Tax Code of Ukraine (2023)	Establishes the rules for taxation of various types of activities and incomes, including income taxes, personal income tax, value added tax, etc.
National Accounting Regulations (Standards) (n.d.) No. 1; 15; 25; 27; 29; 30	Determines the methodology and rules of accounting for various transactions and financial operations, including standards for the recognition of income and expenses, valuation of assets and liabilities, preparation of financial statements, etc.
Charter of an Agricultural Enterprise	Define the legal status and basic provisions for the organisation and operation of an agricultural enterprise.
Important Departmental Instructions and Guidelines and Clarifications	Contains guidelines and recommendations on the application of regulations in accounting and financial reporting practice.

Source: authors' development

In the context of regulatory regulation of accounting, formation and use of profit in agricultural enterprises, its classification plays an important role, as it facilitates analytical accounting of profit. Profit is also the object of distribution: at the first stage, it is distributed between the enterprise and the state through taxation; at the second stage, intra-enterprise distribution of profit is carried out to

increase equity, ensure economic activity, pay dividends, etc. Law of Ukraine No. 996-XIV (2022) also establishes a list of financial reporting documents (Table 2). Small enterprises prepare financial statements in a simplified form. The forms of financial statements are approved by the Ministry of Finance of Ukraine and agreed with the State Statistics Service of Ukraine.

**Table 2.** Financial reporting documents and their functions

Title of the financial reporting document	Description
Balance sheet	Reflects the financial position of an entity as at a particular date, including assets, liabilities and the balance between them.
Statement of financial results	Displays the income and expenses of an entity for the reporting period, including profit (or loss) for the period, operating profit, financial income and expenses.
Statement of cash flows	Displays cash flows in the company for the reporting period, disclosing their origin and use.
Statement of equity	Displays changes in the company's equity for the reporting period, including profit (or loss), additional contribution to the charter capital, dividends, etc.
Notes to the statements	Contains additional information and explanations on key indicators, accounting methods and other circumstances that affect the preparation of financial statements.

Source: authors' development

In the methodology of researching the financial results of agricultural enterprises, an important place is occupied by determining absolute and relative indicators of liquidity; solvency; and profitability. Different methods are used to determine profitability indicators, which have their advantages and disadvantages. The same applies to determining and evaluating financial results. One of them is based on cost-based accounting in large agricultural

enterprises. The other involves determining the financial results of activities in general – in small enterprises. According to the rules of National Accounting Regulations (Standards) No. 30 “Biological Assets” (National Accounting Regulations (Standards), n.d.), the concept of “fair value” is used to measure financial results for the valuation of products. However, the name itself is not quite correct, because the assessment is carried out by people,

so it is subjective, i.e. it can be emotional, biased, and unfair. This creates significant problems and doubts about the reliability of financial results.

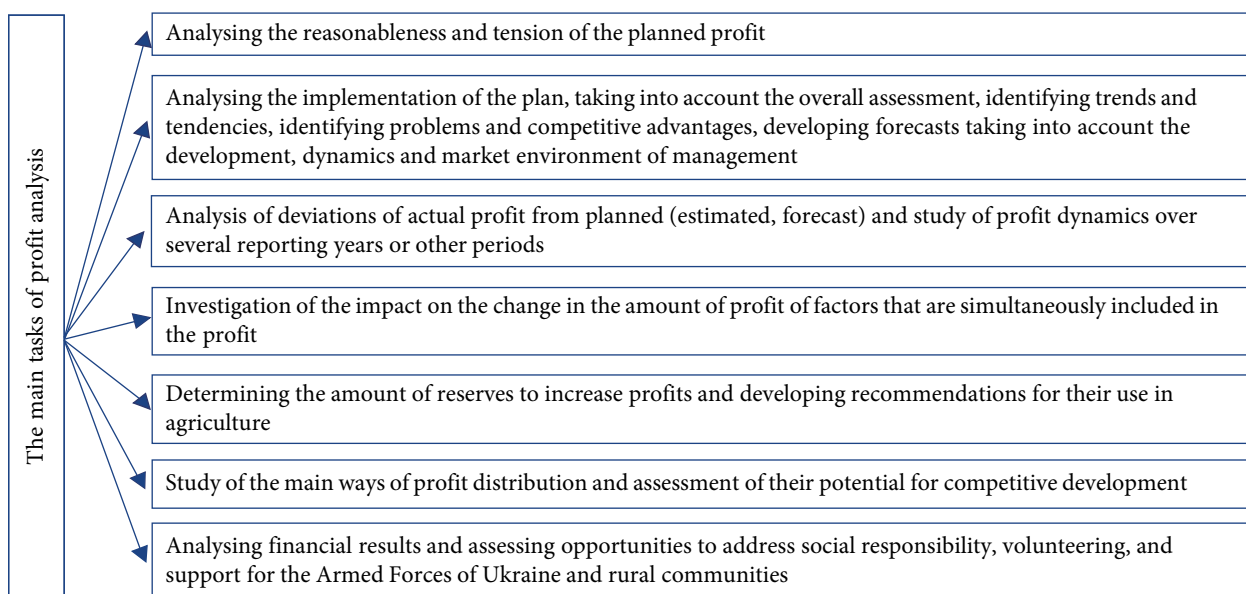
The values of financial results obtained as a result of different methodological approaches may have certain discrepancies and may be of interest to different stakeholders. Based on National Accounting Standards No. 1; 25, these are investors and the state; based on National Accounting Standard No. 30 – various users (National Accounting Regulations (Standards), n.d.); based on Tax Code of Ukraine (2023) – tax authorities and the state. However, in all cases, it is necessary to achieve reliability and timeliness for high-quality management, efficient operation and competitive development of agricultural enterprises as the basis of the country’s food security.

In the future, the task of rationally organising analytical accounting of financial results in agricultural enterprises is to accumulate data on the income and expenses of the enterprise in the context of reporting items from the beginning of the year with an increasing total on analytical accounts of financial results during the year. This will allow for control, comprehensive analysis and use of these data in the processes of management, planning and forecasting of activities (Shevchuk & Bondar, 2019).

Management of financial results should be organised so that at the end of each reporting period the data can be easily entered into the relevant sections of the income state-

ment. Accounting for the financial results of an agricultural enterprise should ensure timely reconciliation of income and expenses by type of activity to assess the prospects for their development and ways to improve financial stability, productivity, management efficiency, competitiveness and positioning in the agricultural sector markets (Rzaiev & Drahochynska, 2019).

Much attention is focused on the development of methodological approaches and practical solutions to improve the organisation of accounting, profit generation and distribution. Improving the organisation is based primarily on clarifying the tasks of accounting for retained earnings. Among these tasks, the following are important: systematic and complete documentation of the facts of income and expenses from various activities; detailed recording of information on income and expenses in the forms of synthetic accounting and reporting; accurate, complete and timely determination of financial results for further formation of information support for management; creation of a database of accounting indicators for the efficient formation, distribution and use of profit; timely replenishment of reserve capital and settlements with participants who have a right to receive profit. The next stage in improving the organisation of accounting is analysis. The collected data is subjected to detailed analysis in order to develop a strategy for management decisions on the formation and distribution of financial results (Fig. 1).



**Figure 1.** The main tasks of profit analysis

**Source:** authors’ development based on L. Kostyrko *et al.* (2021)

When analysing profit, it is important to examine other key aspects related to the profitability and competitiveness of an agricultural enterprise. For example, the financial result from operating activities takes into account the financial results arising from: the initial recognition of agricultural products and additional biological assets; sales of agricultural products and biological assets at fair value with

expected costs at the point of sale; changes in the fair value of biological assets at the balance sheet date, which are measured at fair value with expected costs at the point of sale. These aspects contribute to a deeper understanding of the financial position and the implementation of strategic decisions to improve the efficiency and competitiveness of the enterprise.

National Accounting Standard No. 30 “Biological Assets” (National Accounting Regulations (Standards), n.d.) establishes the basic principles for determining financial performance in agriculture. However, there is no unified methodology for determining financial results for agriculture. Existing practices do not always correspond to the real model of the country’s market economy, as the financial result is often determined not after the sale of agricultural products, but immediately after they are received from production (Peniak & Horokhovatska, 2020). In all other sectors of the national economy, the financial result is determined at the stage of sales, not production.

To summarise the main material of the study, it should be noted that a large number of authors have made a significant contribution to the development of methodological and applied issues of organising and accounting for the financial results of agricultural enterprises, understanding their specific features. This made it possible to generalise and deepen their conclusions. Thus, F. Butinets & A. Drabanich (2016) studied the importance of integrated accounting as an effective tool for enterprise management. They examined methods and approaches to the organisation of integrated accounting, its role in making management decisions and ensuring a stable financial condition of enterprises. In other words, this demonstrates the possibility and necessity of harmonising financial and tax accounting of financial results, as noted in this article. M. Ihnatenko & L. Marmul (2017) study the processes, methods and tools that help in the evaluation and analysis of financial and economic indicators. The authors of this study share scientific views on accounting, evaluation and diagnostics of financial and economic results in the context of strategic management of enterprises and organisations.

T. Kosova *et al.* (2019), considering the aspects of financial regulation of accounting, management, and core business activities of enterprises, consider it to be aimed at preserving and increasing the capital of business entities in agribusiness. The authors of this article believe that an effective organisation of financial results accounting will contribute not only to the improvement and increase of the efficiency of accounting and management itself, but also to the growth of profits and, on its basis, the capital of agricultural enterprises. In this sense, the author’s study of the mechanisms and instruments of financial regulation for achieving sustainable development of agricultural enterprises is particularly valuable. Fully supporting the proposed direction of research, the above study pays more attention to the organisation of accounting for financial results and their features. After all, it is the results of accounting and its reliability that are the basis for justifying the methods and instruments of financial regulation.

H. Nazarova *et al.* (2020) analyse the procedures for the formation of financial results accounting and indicate areas for their further improvement. The authors consider modern approaches to accounting and analysis of financial results of enterprises. The article also draws valuable conclusions for theory and practice regarding the principles

and mechanisms of accounting for financial results for enterprises in general. They can also be used to organise accounting for the financial results of agricultural enterprises, but their activities are significantly different from those in other industries and have their own specifics. Therefore, by focusing in this article on the accounting of financial results at the stage of agricultural production and sales of products; specifics of cost items of production cost; differences in the methodology for determining the financial results of small agricultural enterprises and the financial results of medium and large agricultural enterprises, it was possible to develop recommendations on priority areas for improving the accounting of financial results and focus on their deepening in the future.

It should be noted that the last five years (2019-2023) in Ukraine are characterised by significant scientific results in the field of substantiating the organisation of accounting for the financial results of enterprises in general. They relate to various aspects of this issue, namely: accounting methods; accounting and analytical procedures; national regulations and international standards; use of results in management; development of tools and methods to improve accounting and management, financial regulation in order to increase the capitalisation of enterprises. Much fewer publications relate to research on the organisation of accounting for financial results of sectoral enterprises (agricultural, tourism, energy, etc.) and the identification of its specifics.

## CONCLUSIONS

As a result of the analysis of monographic sources and practical experience, it was found that many scholars and practitioners address the problems of organising, implementing and improving the accounting of financial results of agricultural enterprises. The main problem is usually the differences between financial accounting and tax legislation; lack of clarity of rules and methods in national accounting regulations (standards) and international financial reporting standards. Accordingly, the recommendations for its solution relate to unification and harmonisation. Agreeing with this assessment of the situation and supporting the proposed recommendations to some extent and supplementing them, it is important to clarify the specifics of determining financial results in agricultural enterprises. They are related to the specifics of agricultural activities, namely: seasonality of production; mismatch of periods of expenses and income; long production cycle; use of wildlife resources as fixed assets; significant diversity of activities and significant differences between them. The latter led to the opinion that in order to improve the accounting of financial results and profit, including them, in agricultural enterprises, it is important to clarify the functions and tasks of analytical and synthetic accounting, analytical accounts in each particular enterprise. Analytical accounts of financial results should systematically reflect data on income and expenses from the beginning and throughout the year. This will help ensure their logical comparison and use for management purposes. In addition, it is important

that the objectives of financial performance accounting and the purposes of accounting data analysis are appropriately matched to the specifics of agricultural enterprises, including their specialisation, cost centres and distribution of responsibilities. This will help to bring accounting closer to the needs of management, increase the importance of profit accounting as the quintessence of financial results. Prospective research in this area is to continue developing an effective mechanism for their management. To this end, it is advisable to develop a strategic programme for the development of accounting activities and present proposals

for its improvement in terms of accounting for financial results on the basis of automation.

#### ACKNOWLEDGEMENTS

The authors sincerely thank the reviewers for their advice, comments and suggestions. The authors also hope that following them improved the quality of the article's content and conclusions.

#### CONFLICT OF INTEREST

None.

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## Організація обліку фінансових результатів аграрних підприємств України та її удосконалення

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**Анотація.** Актуальність організації обліку фінансових результатів аграрних підприємств України полягає у необхідності забезпечення якісного інформаційного базису для управління та прийняття стратегічних рішень в умовах постійних змін у сільському господарстві та міжнародних стандартів. Удосконалення цієї системи сприяє підвищенню конкурентоспроможності аграрних підприємств, їхній ефективності та прозорості в оцінці результатів діяльності. Метою статті є обґрунтування перспективних напрямів удосконалення організації обліку фінансових результатів аграрних підприємств на засадах виявлення його особливостей у сільськогосподарському виробництві та з використанням сучасних технологій програмування й автоматизації облікових процесів і робочих місць працівників бухгалтерських служб. Методологія дослідження використовувала системний підхід, герменевтичний, історичний та логічний аналізи, метод експертних оцінок та функціонально-логічний аналіз. Встановлено, що облік фінансових результатів та його організація мають суттєві особливості на рівні аграрних підприємств. Вони стосуються сезонності і нерівномірності виробництва протягом календарного року; використання в якості основних засобів виробництва елементів живої природи – землі, сільськогосподарських рослин та основного стада тварин. Також це певна неузгодженість облікових стандартів і міжнародних стандартів фінансової звітності. Це і відсутність єдиної методики визначення та оцінки фінансових результатів для малих і великих підприємств. Виявлення недоліків дозволило розробити пріоритетні напрями її удосконалення: узгодження національних положень обліку фінансових результатів як основи його системної організації; узгодження національних і міжнародних стандартів; уніфікація кількісних показників та їх переліку для оцінки і діагностики фінансових результатів; удосконалення аналітичного обліку за центрами виникнення витрат та центрами відповідальності; програмного забезпечення та автоматизації. Було уточнено завдання з обліку фінансових результатів та методи аналізу облікових даних на майбутнє. Отримані результати можуть бути використані у роботі аграрних підприємств, навчально-науковому процесі закладів вищої освіти

**Ключові слова:** доходи і витрати; уніфікація; показники; стандарти; автоматизація; управління