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**ACCOUNTING AND FINANCIAL SUPPORT FOR THE EFFECTIVE
FUNCTIONING OF AGRICULTURAL ENTERPRISES IN THE DIGITAL
AGE**

Кємова Я.Р – здобувач вищої освіти групи Ф2/1

*Науковий керівник: Тішечкіна К.В., доцент кафедри іноземних мов
МНАУ*

The article is devoted to the problems providing agricultural enterprise with digital technologies. The place and role of economic development in innovation is

defined. The subject of the research are the functions performed by the modern financial system. The purpose of this work is the study and analysis of theoretical approaches to the composition of the functions of the financial system and the formation of the author's position on the studied problem.

Keywords: *agricultural, problem, economy, information, accounting, technologies.*

Agricultural production is one of the most risky types of business activity. The risk of agricultural business is determined by such factors as: seasonality of production, dependence on weather and climatic conditions, a long period of capital turnover, a large complexity of changing the product range and technology, and others. This statement is true for agriculture in all countries of the world, without exception, but especially vulnerable are those countries whose economies are developing or in the process of transformation. Agrarian reforms and the formation of market relations, changes in ownership and business forms significantly increase the degree of uncertainty of socio-economic processes in the agricultural business environment and, accordingly, increase the impact of risks on business.

Accounting for financial activities is a relatively new object for domestic accounting, so its organization is guided by, and often borrow foreign experience. This applies to both the categorical apparatus and the methodology for generating financial performance indicators for management and financial and other types of reporting. In Particular, T. E. Belyalov points out that "...Western countries have accumulated significant experience in creating, developing, managing and accounting enterprises. The organizational and legal foundations of governance in different countries reveal both similarities and noticeable differences. These differences are largely related to the historical development and features of national management, determined by the state of development of production and financial markets of individual countries, due to the legislative regulation of financial activities, property and corporate governance. As a result of the

interaction of these factors in different countries, there are different organizational and economic forms and models of financial management of enterprises" [1, p. 8].

With the advent of technologies on the market that allow you to get information about the routes of equipment, weather, yield, crop condition, fertilization, etc., the emergence of technologies that allow you to analyze these huge data has become absolutely predictable. Successful companies that have been investing resources in a variety of tools for working with large amounts of data for years have come to the conclusion that the only effective option is to use machine learning technology (artificial intelligence) to process Big Data, and the human role in this process should be minimal. An appropriate solution is to teach the machine to process terabytes of data on its own, which already works effectively today. China is an effective example of using such technologies [2].

The use of information technologies increases the productivity and efficiency of management work, allowing you to solve many problems in a new way. For example, information technologies allow you to store a huge amount of data (which a person simply cannot remember), analyze them and, based on the result, offer the most effective solutions to certain tasks that would minimize costs and maximize profits of agricultural enterprises. [3, pp. 198-201].

To sum up the above, we can say that thanks to the extensive use of modern information technologies, it is possible to achieve better results in the agricultural sector. Yields are getting better products are getting better. From anywhere in the world, manufacturers have the opportunity to advertise their products, present them in various market segments and sell them at competitive prices. Thus, the need to invest in modern information systems in the agricultural sector, training of personnel who can create and apply information technologies in agriculture, is obvious, the world experience of developed countries shows that the use of new information technologies and information support systems are key conditions and components of the success of any enterprise, and given the rapid development of information, the use of the latest information technologies in the management of agricultural enterprises will be a new step towards their successful development.

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