

Objectives Of Financial Controls:

A company must prepare a financial controls checklist to minimize the risks, avoid future consequences, and ensure profitability. Its main objectives are –

- Boost productivity and profitability by streamlining processes across all areas and departments of the business.
- Conduct frequent audits and report accurate financial data to guarantee the balance sheet, cash flow statement, and income statement are all free of errors.
- Direct, allocate, manage, and employ financial resources per needs, resulting in increased performance and income.
- Improve operational efficiency by evaluating financial data, distributing resources more efficiently, and controlling [cash flow](#).
- Maintain financial accountability and communication at all levels, ensuring all stakeholders comply with fiduciary responsibility, corporate governance, and due diligence obligations.
- Meet production targets, cut costs, and prevent invoice fraud through on-budget, on-target expenditure.

Література:

1. <https://www.wallstreetmojo.com/financial-control/>
2. [https://corporatefinanceinstitute.com/resources/risk-management/financial controls/](https://corporatefinanceinstitute.com/resources/risk-management/financial-controls/)
3. <https://www.accountingnotes.net/financial-management/top-20-functions-of-financial-controller/10637>
4. <https://www.wallstreetmojo.com/financial-control/#financial-controls-processes>

УДК 811.111

HARVESTING BUCKWHEAT CROPS DURING THE WAR IN UKRAINE (ЗБИРАННЯ ПОСІВІВ ГРЕЧКИ В УКРАЇНІ ПІД ЧАС ВІЙНИ)

Трифанюк М.В. - здобувач вищої освіти групи А3/1

Науковий керівник – Матвеева А.Л., викладач кафедри іноземних мов МНАУ

У статті наведено інформацію про вплив війни в Україні на сільське господарство, зокрема на вирощування та збір гречки.

Ключові слова: Сільське господарство, гречка, збирання врожаю, фермери, адаптація, економічні виклики, міжнародні ринки, продовольча безпека.

The article provides information about the impact of the war in Ukraine on agriculture, particularly on the cultivation and harvesting of buckwheat.

Key words: Agriculture, Buckwheat, Harvesting, Farmers, Adaptation, Economic challenges, International markets, Food security.

The war in Ukraine, which began in 2014, has caused significant damage to the country's agricultural sector. Many farmers have had to abandon their fields due to the fighting, leaving crops unharvested and livestock without proper care. One of the crops affected by the conflict is buckwheat, a staple food in Ukraine.

Buckwheat is a hardy crop that is resistant to drought and pests, making it an important crop for farmers in Ukraine. However, the ongoing conflict has made it difficult to grow and harvest buckwheat. Many farmers have had to abandon their fields due to the fighting, while others have been unable to transport their crops to market due to damaged roads and checkpoints.

Despite these challenges, some farmers in Ukraine have continued to grow and harvest buckwheat. These farmers have had to adapt to the difficult conditions by using unconventional methods. For example, some farmers have resorted to using hand tools to harvest their crops, as tractors and other machinery have been destroyed or confiscated by armed groups.

In addition to the physical challenges of harvesting buckwheat during the war, farmers have also had to deal with economic challenges. The conflict has disrupted trade routes and markets, making it difficult for farmers to sell their crops. As a result, many farmers have been forced to sell their crops at a lower price or to local traders who take advantage of the situation.

Despite these challenges, there have been some success stories in the buckwheat industry in Ukraine during the war. Some farmers have been able to access international markets through alternative trade routes, while others have been able to sell their crops at a higher price by marketing them as organic or locally sourced.

In conclusion, the war in Ukraine has had a significant impact on the country's agricultural sector, including the production of buckwheat. Despite the challenges faced by farmers, some have been able to adapt to the difficult conditions and continue to produce this important crop. It is important for the international community to support these farmers and help them access markets so that they can continue to contribute to Ukraine's food security.

Література:

1. <http://agro-business.com.ua/ahramni-kultury/item/12592-sivba-hrechky-osnovni-aktsenty.html>
2. <https://zemlerobstvo.com/novini-zemlerobstva/osoblivosti-sivbi-grechki-v-polissi-talisostepu-v-umovah-vesni-2020-r/>
3. <https://agroexp.com.ua/uk/kakoy-sposob-poseva-grechki-luchshe-sploshnoy-ili-shirokoryadnyy>

УДК 811.111

**RESTORATION OF FIELDS AFTER DE-OCCUPATION IN UKRAINE DURING
THE INVASION
(ВІДНОВЛЕННЯ ПОЛІВ ПІСЛЯ ДЕОКУПАЦІЇ В УКРАЇНІ ПІД ЧАС
ПОВНОМАСШТАБНОГО ВТОРГНЕННЯ)**

Харитонюк А.О. - здобувач вищої освіти групи А3/3

Науковий керівник - Матвєєва А.Л., викладач кафедри іноземних мов МНАУ.

У статті розглядається проблема відновлення деокупованих земель внаслідок повномасштабного вторгнення Російської Федерації, що призвело до зниження економічного розвитку.

Ключові слова: *деокупація, сільськогосподарські угіддя, відновлення, інфраструктура, обладнання, фермери, ринки, ланцюги поставок, продовольча безпека, випробування ґрунту, оранка, обробіток, удобрення, органічні речовини, поживні речовини, зрошувальні системи, транспортні мережі, державні програми, міжнародні допомога, засоби до існування.*

The article presents the problem of restoring the de-occupied lands caused by the full-scale invasion of the Russian Federation, which has led to a decrease in economic development.

Key words: *de-occupation, agricultural lands, restoration, infrastructure, equipment, farmers, markets, supply chains, food security, soil testing, plowing, tilling, fertilizing, organic matter, nutrients, irrigation systems, transportation networks, government programs, international aid, livelihoods.*

After the Russian invasion in 2022, farmers in the occupied territories continued to fight for growing crops and earning for their own lives and the lives of the entire Ukrainian people.