

# ACCOUNTING SOFTWARE FOR DISPLAYING THE OUTPUT OF FINISHED PRODUCTS OF CEREAL CROPS WITHIN THE AGRARIAN ENTERPRISES' MANAGEMENT SYSTEM

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Currently, the largest ratio among the types of agricultural products produced in Ukraine belongs to the output of grain and leguminous crops in the field of plant cultivation. In such circumstances, the most important task of the accounting service is to provide management of the agricultural enterprise with information necessary for making decisions and controlling the finished products movement, which predetermines the need for the constant improvement of the software for displaying the output of finished products of cereal crops within the agrarian enterprises management system.

The article provides an analysis of the current legislation regarding the interpretation of the concepts "finished products", "agriculture", "agricultural products" and the views of scientists on the interpretation of these concepts. On this basis, it is determined that the products obtained by the commodity producers from growing grain crops are complex, that is, it involves the need of taking on a charge of the main, secondary, and by-products requiring special attention when managing the process of their arrival from production and reflecting this in accounting.

It is established that the allocation of the main, secondary, and by-products in the process of agricultural production management is conditioned by the target inputs, economic benefits from its use and economic value; this determines certain features in estimating the output of finished products by means of economic value types.

The authors have substantiated the need to improve the primary and current accounting of finished products in the context of its types and identified the areas for improving primary accounting for the output of finished products based on the management requirements of this process. Based on the study of the procedure for documenting the output of finished products of cereal crops and the practice of the activities of agricultural enterprises, it is proposed to detail the accounting for finished goods in the process of refinement by opening to the subaccount 271 "Finished crop production" of fourth-order accounts in terms of types of products and a separate account for reflecting finished products in bunker weight, which will increase the level of information management of the agricultural enterprise.