

# THEORETICAL ASPECTS OF MANAGEMENT OF FINANCIAL AND ECONOMIC ACTIVITY OF AGRICULTURAL ENTERPRISES

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The current state of the economy in the country requires agricultural enterprises to increase their autonomy, and at the same time, more responsibility in the development and implementation of management decisions that relate to the organization and ensure their effective functioning. To identify key trends in the development of an agricultural enterprise, managers implement a variety of management and analysis techniques, some of which are based on the calculation of the economic development trends of the enterprise using the system of special formulas, as well as economic information based on operational and perspective data. The management of financial and economic activity of the agricultural enterprise will ensure the effective implementation of economic operations and assess their impact on

changes in the structure of the enterprise, income, expenditure, financial stability, solvency, profitability.

In a crisis, agricultural enterprises are under the influence of an unstable environment, for the organization of effective activity and development of the enterprise, it is important to take effective managerial decisions and adapt to functioning in a crisis environment. In this regard, in conditions of instability of the market environment and taking into account the existing high degree of uncertainty, the specifics of agricultural production, resource shortages and other negative factors of influence on the activity of agricultural enterprises, the development and implementation of measures for the effective management of its financial and economic activity remains relevant.