

PROBLEMS AND WAYS OF IMPROVING ACCOUNTING AND METHODOLOGICAL SUPPORT OF MANAGEMENT OF CURRENT ASSETS OF AGRARIAN ENTERPRISES

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In the market conditions of development in Ukraine there is a problem of effective functioning of domestic agrarian enterprises, which is not possible without the necessary amount of assets. The processes of formation and use of current assets in agrarian enterprises' operations affect decision-making regarding their strategic development and ensure positive end results of their activities. The problems of assessing the level of provision of agrarian enterprises of current assets and determining the effectiveness of their use are also relevant from a position of managerial decision-making.

Effective decision-making on the management of current assets largely depends on the introduction at agrarian enterprises of better coordination of the various services, presence of information management, systematic accounting, ensuring of internal control and management accounting.

Accounting is an integral part in the accounting and methodological support and allows internal and external users to obtain information about all business processes of the agrarian enterprises. Accounting data provide the opportunity to analyse and continuously monitor business processes. We can say that one of the important characteristics of accounting and methodological support at the present stage of development is the quality of accounting information, which largely depends on the quality of accounting policies. From this point of

view, an important problem in the context of global economic change remains the further improvement of accounting and methodological support.

In the context of state regulation of accounting in Ukraine, the quality of accounting and methodological support of the management of current assets depends on constant monitoring of the existing legislative and normative-legal acts. The regulation of questions of methodology accounting of current assets is provided by the national provisions (standards) of accounting.

But, unfortunately, in the process of studying accounting and methods of management of current assets of the agrarian enterprises, there are many problems that require immediate solutions. We can include such as: inventory management and rational organization of accounting, the method of estimating the disposal of stocks, their reflection in accounting and reporting; management of finished products and the organization of accounting of overheads, determination of the composition and list of costs, choice of method of accounting of production costs; receivables management and implementation of the classification assessment, choice of method; cash flow management or other means.

Therefore, accounting as an information system must continually evolve and improve in accordance with the economic processes, which are taking place at the present stage

of development. Because the needs and priorities of external and internal users are constantly growing and changing, the accounting system of current assets should

be adequately changed in order to meet the information needs of different user groups for staging the problems that need to be addressed in their activities.