

FEATURES ACCOUNTING OF FINANCIAL RESULTS OF AGRICULTURAL ENTERPRISES

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The article defines and summarizes the modern interpretation of the essence of financial results in normative legal acts and scientific publications. The financial result before taxation in agriculture is analyzed in comparison with other branches of the economy. The features of agricultural production that influence the process of accounting of financial results are investigated. The methodological contradictions of the current legal and regulatory framework with regard to financial results, which affect the size of profit (loss) of agrarian enterprises and require legislative regulation, are revealed. On the basis of the actual data of the financial statements of Mayak CJSC in Chuguevsky district of the Kharkiv region, the dynamics of formation of financial results of the enterprise and their influence on financial condition were analyzed. Possible ways of improving the accounting of financial results by introducing a standard form of certificate-calculation, which will increase the analytical and correctness of the calculation of financial results of agricultural enterprises, are proposed.

In the process of managing an agricultural enterprise, the most important role is

played by the information support of operative decision-making, the quality of which is determined by the rational organization of the accounting system. The features of agricultural production impose their imprint on the accounting of all business operations and processes of the enterprise, in particular, to record its financial results. In view of this, the need to develop a standard accounting form for agricultural enterprises, which will provide analytical and clear calculations and ensure that there are no mistakes in attributing these or other costs and incomes, is determined. This form of calculation can be used to control the formation and accounting of financial results, as well as in the process of drawing up the form No. 2 of the financial statements, "Statement of financial results (Cumulative Income Statement)". The consolidated accounting document developed for these purposes should be filled in according to the registers of synthetic accounting and turnover data in the section of accounts and subaccounts of incomes and expenses used in the work plan of the accounts of the particular enterprise.