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THEORY, METHODOLOGY, PRACTICE**

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The scientific monograph presents traditional and innovative approaches to modern scientific research. General issues of technical and physical and mathematical sciences, economic sciences, agrarian sciences, law and public administration, social communications, historical sciences, philological and pedagogical sciences, etc. are considered. The publication is intended for scientists, teachers, graduate students and students, as well as a wide audience.

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**SCOPE OF APPLICATION OF MANAGEMENT
ACCOUNTING TOOLS FOR THE NEEDS
OF MANAGEMENT OF THE BEEKEEPING INDUSTRY**

Kateryna Burko¹

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Abstract. The functioning of agricultural enterprises in modern economic conditions necessitates the improvement of both the production process itself and the mechanism for managing it. The role of the main driving force in the information support of enterprise management and production and economic activities of the modern agricultural enterprise as a whole is performed by the management accounting system. New forms of management and growing information needs of enterprise managers increase the role of management accounting tools to ensure the process of making management decisions. The effectiveness of the introduction of management accounting at Ukrainian enterprises significantly depends on the industry and technological features of production activities. To ensure the quality of beekeeping products on the market and increase its competitiveness, it is important to determine the priority areas for improving management accounting in the system of methodological and information support for industry management. *The aim of the work* is to study the scope of application of management accounting tools for the needs of the management of the beekeeping industry. The problem of creating management accounting in the modern period is of particular relevance for both scientists and practitioners. Under the current conditions, more and more managers are aware of the need to create management accounting and reporting systems at their enterprises. With increased competition and increasing instability of the external business environment, enterprise management is increasingly paying close attention to internal reserves for improving efficiency. An important place in the list of such reserves is

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occupied by management accounting. Therefore, it is relevant to study the principles, functions and tools of the method of management accounting to identify reserves for improving the efficiency of management and sustainable development of enterprises in the field of production of beekeeping products. *The methodological* basis of the research is the main theoretical provisions of ukrainian and foreign economic science in the field of operational management and dialectical approach to the functioning of the accounting system. In the process of research, various methods of information processing were used, in particular: system-structural, logical generalization, synthesis, comparison, induction and deduction – to determine the essence of the concepts of "management accounting"; for the formation of the structure of the mechanism of management accounting in beekeeping; system analysis – to determine the place of management accounting in the agricultural production management system; scientific abstraction – to identify objects and elements of management accounting, justification of the composition of cost items; observation – to study the state of management accounting and calculation of the cost of beekeeping products; economic and statistical – to process data on the use of accounting information in line with management decisions. *The results* of the study showed that Ukraine is positioning itself in the international community as a powerful producer and exporter of honey. Production is carried out by business entities of various organizational and legal forms. The biological properties of bees determine the technology of production of various products and a significant number of accounting objects. The main products are produced in a short period of time and are suitable for consumption or for further processing. The work identifies the distinctive features of management accounting and the tasks that he solves in beekeeping. Established factors influencing the organization of management accounting. The author's vision of areas for improving management accounting to meet management needs at different levels has been formed. The necessity of expanding the objects of management accounting and changing approaches to cost accounting and calculating the cost of beekeeping products has been proved. *Practical implications.* The necessity of accounting for expenses for the main processes is substantiated and accounts for their accounting are determined. An expanded list of production items of expenditure in beekeeping at the

stage of primary production is proposed. The composition of the costs of ensuring the quality of beekeeping products is determined. *Value/originality*. Improving the organization of management accounting in beekeeping is proposed to be carried out in the direction of clarifying and supplementing the objects of accounting, cost items, analytical accounts, primary documents and internal reporting forms reflecting the quality characteristics of the products received. The organization of separate accounting of the costs of production of primary beekeeping products and production costs for its processing, processing and the cost of pollination of crops, in contrast to the current methodology of general accounting of costs for the enterprise, will allow to attribute to the crop industry a share of costs associated only with the maintenance of bee colonies, excluding from the total amount the cost of pollination and subsequent processing of beekeeping products.

1. Introduction

The expansion of the regulatory framework for regulating the production of beekeeping products, a significant increase in the amount of information for making management decisions and strengthening the requirements for its reliability and timeliness, give rise to the need for owners and managers of enterprises to make various levels of management decisions aimed at achieving their goals. Especially important are the tools of management accounting in crisis conditions for accounting management in order to rationally use limited resources and increase profitability.

Today, enterprises are working to attract accounting workers to management accounting. However, this work needs to be improved and improved efficiency, taking into account industry specifics. The use of management accounting techniques in beekeeping should provide real opportunities for choosing a rational management decision of a current and prospective nature based on a comparison of alternative options for the development of production.

The problems of management of domestic enterprises are given enough attention in the research of scientists. Significant scientific developments have been carried out in the context of the interrelationship of improving the management system and expanding the scope of accounting activities. Today, the topic of further development and implementation

of management accounting at Ukrainian enterprises remains relevant. Providing the management of the enterprise with operational and high-quality accounting information is an extremely important task for making effective management decisions.

Management accounting at enterprises is necessary to provide relevant, reliable management information for making management decisions. The main aspect of management accounting is the availability of relevant information on the income and expenses of the operating activities of an individual enterprise. Therefore, the tasks of management accounting are to detail costs and calculate the cost of the calculation unit, determine the profit and profitability of production, property, products, forecast the financial condition in line with ensuring the investment attractiveness of the enterprise. Management accounting is comprehensive and covers almost all components of management and enhances the importance of accounting services.

A significant number of publications are devoted to the study of the theory and practice of organizing the management accounting system in Ukraine. A significant contribution to the development of management accounting was made by S. F. Golov, O. V. Karpenko, L. V. Napadovskaya, M. S. Pushkar and others. The effectiveness, state, problems and prospects of development of management accounting in agriculture were revealed in their works by O. O. Dovzhik [9], S. A. Harkusha [9], V. M. Zhuk, Y. P. Ishchenko [14], I. M. Lepetan, T. O. Mulik, V. B. Mossakovsky [10], O. P. Panadiy, O. D. Panchenko, N. L. Pravdyuk and a number of other economists.

However, despite the extremely significant representation of researchers, it should be noted that certain issues of the organization of management accounting have no solution or are debatable. Studies on the relationship of modern management concepts, forms and methods of management accounting with industry and technological features of agricultural production require more attention.

Detailed study requires the issues of determining the priority directions for improving management accounting in the system of methodological and information support of sectoral management, since the current provisions do not meet the requirements of the modern market economy and do not increase the competitiveness of agricultural enterprises in Ukraine.

The creation of a scientifically based cost system is due to the need to optimize the production process, which includes the organization of production, its stimulation, control of operating costs, improvement of production relations in structural units, strengthening the analyticalness of these accounting registers for planning, forecasting activities and efficiency of making balanced management decisions. It is necessary to build a modern concept of production costs at agricultural enterprises, which would take into account their industry specifics and meet the requirements of effective management.

At the present stage, the problem of ensuring the sustainable development of beekeeping is complicated by negative economic and transformational trends, the lack of a reliable information support system for making management decisions in conditions of uncertainty. As evidenced by domestic experience, in the management of the beekeeping industry, the existing traditional methods of accounting, planning and control do not fully affect the increase in production efficiency. In connection with the above, there is a need to use the principles, functions and tools of management accounting to manage the activities of this industry.

A necessary condition for ensuring the implementation of management accounting functions and achieving the strategic goals of the enterprise is the definition and application of management accounting tools.

Management accounting tools are measures and technologies that are aimed at achieving certain initial results used in the process of production and economic activity of the enterprise. Management accounting tools allow methodically and technically to carry out its methodologically recognized sequence of actions for the observation, registration and processing of quantitative and qualitative, financial and non-financial information due to the strategic, tactical and operational goals of enterprises.

In the works of domestic scientists, the management accounting tools do not have a specifically defined unambiguous concept regarding its components and are formed under the influence of individual perception of the role and expected results from the management accounting of each individual enterprise.

The lack of a comprehensive study of the use of management accounting tools for the needs of the management of the beekeeping industry led to the choice of the topic of our work.

2. Conditions for the development of beekeeping in Ukraine

In the context of globalization of agri-food markets, the leading positions are occupied by countries that are able to offer high-quality, competitive goods. Beekeeping products are a significant item in the export potential of Ukraine, because the country is among the world's leading producers of honey in terms of gross production and the level of consumption of this product.

Modern beekeeping is one of the branches of agriculture, which gives a variety of unique food (honey, bee pollen, royal jelly, perga, drone homogenate) and non-food (beeswax, propolis, merv, bee venom) products.

In addition to honey, a number of industrial industries use other bee products, and live bees are used in the treatment of diseases.

A particularly important national economic importance of beekeeping is the use of bees for pollination of entomophilous plants. About 100 species of plants that are important in the wild, namely 65% of food-important plants and 86% of valuable tree species are pollinated by bees. Pollinating activity of bees is of great importance in the creation of new varieties and plant species [1, p. 7].

For many centuries, beekeeping in Ukraine has been a popular craft. Currently, the beekeeping industry is a source of income for small and medium-sized businesses in villages, to some extent contributes to ensuring the country's food security and the development of related agricultural sectors. By paying the relevant taxes and legalizing market transactions of business entities, the industry provides revenues to the state and local budgets.

According to experts, the modern beekeeping industry in the country, due to the lack of sources of funding for innovative development and technological renewal, has not yet reached a satisfactory level of development, which necessitates the study of the experience of leading countries [2, p. 173].

In recent years, beekeeping has been gaining popularity in the world, which is focused on providing pollination services for berries and orchards. Such services are recognized as a full-fledged product.

In Ukraine, the market for pollination services is currently virtually absent. There are isolated cases of using bees for pollination of private or small farm gardens. During the provision of such services, the main risk for the beekeeper is the possibility of poisoning the bees, so cooperation

between the beekeeper and the farmer or agronomist of the farm where the services are provided should be well established.

The organization of the work of pollinating apiaries in Ukraine deserves attention as an additional source of income for beekeepers and new opportunities for gardeners to increase the yield of fruits and berries.

Despite the difficulties of production, Ukraine has positioned itself in the international community as a powerful agricultural producer and exporter of honey. Honey production in the country is uneven. Thus, over the past decade, the largest amount of honey in Ukraine was obtained in 2013 – 73713 tons, and only in 2020 the indicator of honey production approached the level of 2013 – 72381 tons (Figure 1).



Figure 1. Honey production in farms of all categories in Ukraine, 2011–2020

Source: formed according to data [3]

Ukraine is one of the largest exporters of honey in the world. In 2020, domestic beekeepers sold 81 thousand tons of honey abroad, most of them to the European Union. It was a record and the second place in the world after China. Due to the invasion of Russia, it was those regions of Ukraine where beekeeping is most developed that suffered damage, or fell under temporary occupation. In some areas, the acreage did not take place or the acreage decreased, there are active hostilities or demining of territories.

Experts note that despite the losses caused by the beekeeping industry due to hostilities, a good honey crop was harvested in Ukraine in 2022. However, compared to last year, export volumes may decrease by 70%. The

number of beekeepers may also decrease significantly, which is associated with forced resettlement and problems of arranging new apiaries.

It should also be taken into account that in accordance with the Law on Martial Law, temporary state bodies – military administrations – were established to exercise leadership in the field of defense, public security and order, by Decree of the President of Ukraine of February 24, 2022 No. 68. Therefore, during the curfew in the relevant territory, for the transportation (wandering) of the apiary, it is necessary to obtain permission from the military administration and the police to move vehicles. Regional military administrations must have data on the location of the intended location of the apiary (address or cadastral number of the land plot); time and date of scheduled arrival and departure; the number of bee colonies during transportation (wandering) of the apiary; as well as have the contact information of the apiary owner or an authorized person.

Due to the coronavirus pandemic, interest in natural organic and unprocessed products to enhance immunity has increased significantly in some countries around the world. One of these products is honey. It is also used as a sugar substitute.

Honey according to quality indicators (composition, color, texture, crystallization, taste, aroma) is one of the most difficult products for export.

Globalization and saturation of food markets with agri-food products brings its quality to the fore, constantly growing requirements for it are gradually becoming the main driving forces of production [5, p. 24].

3. The influence of technological features on accounting in beekeeping

The production unit in farms for the production of beekeeping products is an apiary. A beekeeping farm, which consists of a set of apiaries, may include various structural units (warehouses, workshops, wintering grounds) and have the appropriate equipment (honey extractors, pollen collectors, apiary chimney, portable boxes, face nets). In order to carry out economic activities, place and set up hives, land plots are distinguished.

The size of beekeeping farms and apiaries is determined based on the need for bees for pollination of crops and the availability of food supply. In Ukraine, the main commercial honey is produced by large and medium-sized apiaries. However, small apiaries have a quantitative advantage.

According to the production direction, apiaries are distinguished:

- honey – intended for obtaining bee products (commercial honey, bee wax, propolis, royal jelly, bee venom, bee pollen);
- pollinating and honey, where bees are used for pollination of gardens, berries, entomophilous crops and for the production of honey;
- pollinating – designed for pollination by bees of crops of closed ground (in greenhouses, greenhouses, etc.);
- reproductive (nurseries) – for the reproduction of bees (breeding bees, production of bee packages and collection of royal jelly);
- breeding – for breeding, improving and breeding bees of a certain breed, storing the gene pool of bees, breeding bee-eaters, producing packages of bees and collecting royal jelly;
- quarantine – for keeping bees in quarantine [1, p. 24].

At the location of the apiary is divided into: stationary, all the time in one place, and nomadic, which are transported to the arrays of flowering honey plants for honey collection and pollination of crops.

Beekeeping consists of an agricultural (biological) and industrial cycle, where a purposeful transformation of a biological and natural resource into a finished product suitable for consumption or further processing is carried out.

The biological properties of bees require appropriate work with them and determine the peculiarities of the production of various types of beekeeping products.

The specifics of the functioning of farms and the technology of production and processing of products, determine a significant number of objects of accounting in beekeeping. They include:

- non-current assets that are used in beekeeping;
- inventories, the use of which forms the production cost of the products and services received from bee colonies;
- low-value and wearable items used as household equipment to perform work in the apiary;
- products obtained due to the harvesting and physiological properties of bees (honey, wax, bee pollen, perga, propolis, royal jelly, bee venom, drone homogenate), as well as the bees themselves;
- bee colony – an integral biological unit.

Solutions to accounting problems of beekeeping are reflected in the results of research on the valuation of biological assets and agricultural products using fair value, documenting the processes of biological transformations

and evaluating its results, as well as the procedure for reflecting them in the financial statements [7, p. 114]. Such a generalized study does not give a complete picture of the composition and quality of accounting information for the needs of industry management.

4. Information needs of the introduction of management accounting in beekeeping

The definition of cost accounting objects, the specification of cost items and the calculation of the cost of beekeeping products are components of management accounting. It is this type of accounting that provides information to managers to achieve precisely defined results of the activities of structural units of the enterprise.

According to the Law of Ukraine "On Accounting and Financial Reporting in Ukraine", internal (managerial) accounting is a system for processing and preparing information about the activities of an enterprise for internal users in the process of enterprise management [8].

An important difference between management accounting and accounting is the absence of one single standard. Management accounting is individual at each enterprise, especially agricultural. Each company has its own goals, priorities, interests, strategies, values, traditions, culture, which differ from the same set of attributes in other enterprises [9].

The organization of management accounting at the enterprise is influenced by a number of factors: industry affiliation, size of the enterprise, organizational structure of the enterprise, production technology, enterprise strategy, level of uncertainty of the external environment and the level of competition.

Economists note that in agricultural enterprises there are features of activity that lead to significant differences in the method of formation and analysis of management accounting data, so it is advisable to develop its system that would most fully meet the requirements of an agricultural enterprise for grouping costs, the use of biological assets in the production process [10].

One of the main criteria for the organization of management accounting at agricultural enterprises is its effectiveness, which implies the effective use of financial and production resources, reducing the cost of production (works, services), improving the quality and competitiveness of products, as well as the possibility of monitoring the activities of the enterprise as a whole and its individual divisions [11, p. 161].

The development of enterprises engaged in the production of beekeeping products is carried out in accordance with their chosen strategy and tactics. A properly formed and organized management accounting system at such enterprises should provide the necessary, timely, accurate and detailed information for making operational and effective management decisions at different levels of management.

The factors influencing the organization of management accounting directly in the field of beekeeping include:

- a model of management and production;
- seasonality of production, which requires an increase in the efficiency of accounting in the spring-summer period and necessitates the determination of the cost of production only at the end of the year;
- obtaining various types of products (main, related and secondary);
- cost accounting objects and calculation units are determined by the production direction that the company chooses;
- the specifics of the methods of cost distribution and calculation of the cost of production, which is due to the receipt of several types of products in the production process;
- the division of products into commodity and the one that remains on the farm and is used to restore the production process.

5. Objects of management accounting of the beekeeping industry

Sectoral features of beekeeping predetermine a significant number of objects of management accounting, which are appropriate to combine into groups:

- structural units involved in the processes;
- a set of processes in beekeeping; resources used;
- production and non-production costs;
- capitalized products; indicators reflecting the quantitative and qualitative characteristics of the industry.

The introduction of management accounting in beekeeping should ensure the implementation of a number of accounting tasks:

- the collection, transfer, processing, synthesis and storage of the necessary information for the operational management of the apiary;
- full and timely reflection of the costs of production and posting of products by their types and quality;

- verification of the legality and expediency of business transactions;
- effective use of property and ensuring the safety of economic assets and funds;
- preparation of internal reports of the apiary and other structural units, the information of which is intended for business owners, heads of structural divisions and other internal users of accounting information;
- analysis of the apiary in terms of cost, profitability and product quality;
- evaluation of the effectiveness of the apiary and other structural units.

Currently, highly specialized production and allocation in the Methodological Recommendations for planning, accounting and calculating the cost of production (works, services) of agricultural enterprises [12] of cost accounting objects in certain production areas (brood, honey, pollination and honey, pollination), leads to the organization of cost accounting in general for apiaries, which reduces the quality of accounting and analytical information for management purposes.

The development of bee farms, which take advantage of high-tech production, makes it possible to combine the maintenance of biological assets, production, primary processing of manufactured products and raw materials and marketing activities into a single whole. This causes a discrepancy between the production technology and the objects of accounting for the costs of producing beekeeping products and requires a change in approaches to cost accounting and calculation of the cost of production in this industry.

Innovative processes in beekeeping have diversified the types of beekeeping products. Thus, bee subsurface (scree), drone homogenate, zabrus are products that were not previously produced by apiaries. The demand for them has increased with the development of a new direction in medicine – apitherapy. Such a species variety of products requires their corresponding reflection in the current legislation as objects of calculation.

6. Directions for improving the organization of management accounting in beekeeping

Based on the generalization of the features of the beekeeping industry and the tasks assigned to the introduction of management accounting to improve the information support for the management of the production of high-quality and competitive beekeeping products, we have outlined the main directions for improving the organization of management accounting:

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- a clear definition of accounting objects and calculation objects;
- justification of the composition of cost items;
- delimitation of accounting for the costs of production of beekeeping products and pollination of agricultural crops;
- development of subaccounts and analytical accounts, taking into account the areas of activity and the type of products received;
- determination of optimal estimates of the products obtained;
- determination and accounting of costs for the quality of beekeeping products;
- cost accounting for centers of responsibility;
- improvement of primary documents on accounting for costs and output of beekeeping products;
- definition of calculation methods;
- development of internal reporting forms.

One of the prerequisites for the competent organization of cost accounting is to determine their composition and clarify the classification.

In the economic literature, a fairly wide range of classification signs of costs is distinguished to take into account control and management needs.

The costs of the enterprise are the main objects of management accounting, control over which falls within the competence of the enterprise. Methodological principles of the formation of costs in accounting are determined by the National Regulation (standard) of accounting 16 "Expenses" [12]. The issue of building an optimal cost management system is important for any business entity, as well as for enterprises specializing in the production of beekeeping products.

Features of cost accounting and calculation of the cost of beekeeping products need to group costs by:

- internal production specialization;
- technological processes;
- stages of the production process;
- the level of organization of enterprises.

Taking into account the uniqueness and complexity of the technological processes for obtaining beekeeping products, we consider it expedient to take into account the costs of the main processes:

- the maintenance of bee colonies;
- processing and processing of products removed from hives;
- industrial processing of beekeeping products.

Such a grouping will allow to obtain multi-level accounting and analytical information in beekeeping with a high degree of detail for making operational management decisions. Also, it will allow to calculate the cost of beekeeping products not in general for the enterprise, but for individual stages of the technological process, such as: primary production of beekeeping products in hives and production of secondary beekeeping products through technological processing of primary products.

The proposed scheme for grouping expenses in beekeeping requires the development of additional second-order subaccounts and analytical accounts within account 23 "Production". Thus, within the framework of subaccount 232 "Beekeeping", it is possible to open subaccounts of the second order, such as: 2321 "Maintenance of bee colonies", 2322 "Processing and processing of products removed from hives", 2323 "Industrial processing of beekeeping products".

Also, at the level of management accounting, the use of a system of individual subaccounts and analytical accounts will provide an opportunity to ensure the formation of information on the separation of economic activities for the production of inorganic and organic beekeeping products.

The composition of the articles for calculating the production cost of production (works, services) is established by the agricultural enterprise independently, relying on the Methodological Recommendations for planning, accounting and calculating the cost of production (works, services) of agricultural enterprises dated May 18, 2001 No. 132 [13]. In accordance with the Guidelines, livestock costs are grouped into such items as:

- labor costs;
- deductions for social events;
- animal protection products;
- feed;
- works and services;
- the cost of repairing non-current assets;
- other costs of maintaining fixed assets;
- unproductive costs;
- overhead costs.

At the stage of primary production of beekeeping products, we propose to group costs according to an expanded list of production items:

- labor costs;

- deductions for social events;
- the cost of feed left by bees for the winter in the fall;
- the cost of sugar, which is used to feed the bees in the current year;
- depreciation deductions for apiary equipment and buildings that are used for beekeeping needs;
- the cost of current repairs of hives, apiary buildings and equipment;
- the cost of wax, low-value apiary equipment, disinfectants and veterinary drugs spent for the needs of beekeeping during the year;
- the cost of transporting bees and maintaining transport assigned to the apiary;
- heating costs;
- the cost of power supply;
- water supply costs;
- the cost of growing special honey plants;
- other costs associated with the production of beekeeping products;
- losses from dead and unrecoverable bee colonies;
- the cost of ensuring product quality;
- overhead costs.

Given the high demands of consumers of beekeeping products to its quality, in the accounting policy of enterprises an important place should be taken by accounting for the costs of ensuring product quality. This issue is especially relevant in the conditions of the transition of the enterprise to the production of organic products.

Investigating the features of the organization of accounting for the costs of organic agricultural production, Y. P. Ishchenko notes that due to the specifics of technological processes, the system of cost accounting facilities for organic production operators becomes more complex. Due to the lack of regulatory regulation and any methodological recommendations for accounting in organic production, enterprises-operators need to develop in as much detail as possible internal regulations governing the organization and methodology of cost accounting [14, p. 126–127]. In the context of the introduction of organic production, the authors consider it necessary to apply an expanded range of cost items related to the use of material values [14, p. 129].

In order to increase the analyticalness of the information received and control over the costs that should ensure the quality of the products received and contribute to the competitiveness of domestic beekeeping products,

we have proposed the article "Costs of ensuring product quality" to the expanded list of items of expenditure in beekeeping.

As part of this article should be reflected:

- the cost of training beekeepers;
- the cost of creating a system of internal control over product quality;
- the cost of natural materials for the manufacture of hives;
- the cost of maintaining the health of bees with preparations made from natural materials;
 - the cost of their own honey consumed by bees during periods when the amount of feed is reduced;
 - the cost of cleaning inventory and containers for storing honey without chemical detergents;
 - the cost of testing and certification of products;
 - the cost of checking the quality of raw materials;
 - the cost of transporting raw materials and finished products;
 - losses from the production of low-quality products.

In addition to obtaining products, an important task of beekeeping is to increase the yield and quality of crops. Therefore, the objects of management accounting are the cost of pollination (additional wages to the beekeeper for staying in nomadic (mobile) apiaries for pollinating purposes; the cost of transporting, placing and feeding bees on pollination and others). Such expenses are excluded from the total in beekeeping and attributed to separate objects of cost accounting in crop production. In management accounting, a separate analytical accounting of beekeeping costs for pollination of crops should be organized in order to control them and properly distribute them when determining the actual cost of production of both beekeeping and crop production.

7. Conclusions

The production of beekeeping products is regulated by a significant number of regulatory and legislative acts. However, there is a need to develop clear methodological instructions for accounting for costs and output in beekeeping, since the existing regulatory framework in most cases regulates only general issues that do not take into account the technological features of this industry and the requirements for the quality of its products.

The introduction of management accounting contributes to the information support of production management and the sale of high-quality and competitive beekeeping products.

Improving the organization of management accounting in beekeeping is proposed to be carried out in the direction of clarifying and supplementing the objects of accounting, cost items, analytical accounts, primary documents and internal reporting forms reflecting the quality characteristics of the products received.

The organization of separate accounting of the costs of production of primary beekeeping products and production costs for its processing, processing and the cost of pollination of crops, in contrast to the current methodology of general accounting of costs for the enterprise, will allow to attribute to the crop industry a share of costs associated only with the maintenance of bee colonies, excluding from the total amount the cost of pollination and subsequent processing of beekeeping products.

The necessary directions of further scientific research in the context of improving the management accounting of the beekeeping industry are the study of the problems of grouping and distribution of indirect costs and calculating the cost of production.

The modern purpose of management accounting is the formation of an information and analytical system, combining a set of forms and methods of accounting, rationing, control, budgeting, analysis and planning aimed at forming alternative options for the functioning of the enterprise and intended for information support of the management decision-making process. Therefore, not only the main tasks of conducting retrospective management accounting of the costs of beekeeping products should be solved, but also promising – rationing, budgeting, control over the deviation of costs from the norms, analysis and planning in order to provide information support to the management decision-making process.

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