

University of Security Management in Košice

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**ACCOUNTING FOR THE ACTIVITY OF BUSINESS
STRUCTURES IN MODERN ECONOMIC
CONDITIONS AND EUROPEAN INTEGRATION
PROCESSES**

Collective monograph

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In this monograph, the authors summarized and supplemented the results of many scientific justifications and developments. Considerable attention is paid to the study of accounting and taxation issues in the context of modern trends in the development of society and the economy; application of new methods of information processing and analysis, its understanding and interpretation; possibilities of convergence of national accounting and control models in the conditions of globalization of economic processes and European integration.

The materials of the monograph reflect the results of research carried out as part of the research work “Modern trends, innovations and prospects for the development of accounting and taxation of enterprises, organizations, institutions” (state registration number: 0118U100367).

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SECTION 3³

ACCOUNTING SUPPORT AND ANALYTICAL SUPPORT FOR MANAGING THE PRODUCTION OF ORGANIC PRODUCTS IN THE CONDITIONS OF EUROPEAN INTEGRATION

3.1. Analysis of the domestic market of organic products and prospects for its development in the conditions of European integration

Organic production is one of the most promising alternative farming methods aimed at economic growth. The demand for organic products of the agricultural sector in some countries of the world significantly exceeds the supply, which indicates its quality and competitiveness, is a profitable and promising direction for the country's agricultural enterprises. The consumption of organic products is gradually increasing among Ukrainians as well.

Today, the market of organic products in Ukraine is developing dynamically, in particular thanks to the implementation of the Ukraine-EU Association Agreement. The EU market is a driver for the growth of organic production. In 2020, Ukraine took 4th place out of 124 countries in terms of the volume of organic products that Ukrainian businesses supplied to the EU. In general, the export of Ukrainian organics has the following structure: 73% of exports went to Europe, and 24% to North America. Since 2015, the market of the European Union has been consistently one of the most important export destinations for the domestic agricultural industry, occupying the second place in the geographical structure of exports after Asian countries.

An organic production began actively to develop at the beginning of 2000th, already it was then begun to consider Ukraine one of important suppliers of organic products to the market of ES. Many years Ukraine remains the reliable supplier of organic products and saved the positions during the pandemic of Covid-19, when the broken chains of supply were. Last years Ukraine was confidently included in TOP 5 most suppliers of organic products to ES (Moroz, Tsal'-Tsalko, 2017). Ukrainian organic products have no competitors abroad –

³ Gudzenko N.M.

because demand exceeds supply. But real and potential producers of organic products are studying the foreign experience of conducting such business. Despite the fastidiousness and high competitiveness of the EU market, it is attractive for the Ukrainian manufacturer both from the point of view of marginality (depending on the product) and from the point of view of gaining access to the markets of other countries. Because presence on the EU market quite often helps to open doors to other interesting markets of the world.

The processing of organic products on an industrial scale is a relatively new direction for Ukraine, since in the current conditions almost all export products of domestic producers are raw materials.

The organic world market is the most steadily growing market in the last 20 years. It is attracting the attention of more and more producers and consumers, and the COVID-19 pandemic has only strengthened the position of organic food products. After all, in the conditions of the pandemic, consumers began to take even more care of their own health and the state of the environment.

Producers of organic products sell their products on the domestic market, but the lion's share is intended for export. According to the data of the Ministry of Agrarian Policy and Food of Ukraine, the share of organic farming can be estimated by the land used for such activities (Fig. 3.1) (Organic in Ukraine, 2022).

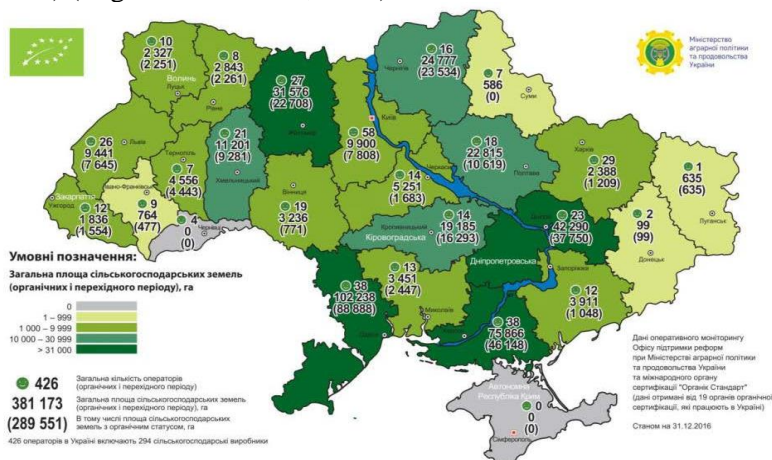


Fig. 3.1. Organic map of Ukraine

Source: formed according to (Organic in Ukraine, 2022)

In modern conditions, the need for the formation of a civilized agricultural land market, ecologically safe development of agricultural land use, taking into account the existing risks and uncertainties, while focusing on compliance with the requirements of environmental safety and the production of organic products, is particularly acute. The domestic agricultural sector requires the development and implementation of a model of ecologically safe development of agricultural land use, since land resources are decisive for the agricultural sector.

In Ukraine, the area of agricultural land with organic status and transition period is 289 thousand hectares. The share of organic land from the total area of agricultural land is only 0.67%. In European countries, organic production is given much more attention. Thus, in the Czech Republic, 12% of arable land is used for organic farming. In Austria, a quarter of the country's arable land – under organic crops. About the rapid growth of the organic market in 2020. Austria, Germany and Switzerland report 20% growth. In the United States and Great Britain, the organic market grew by 12%. 504 operators operate on the organic market in Ukraine, including 304 agricultural producers. There are 23,000 such enterprises in Austria today.

Stimulates the development of the organic market in the EU countries adopted on May 20, 2020 strategy « From farm to fork» (From Farm to Fork), which set a new target – 25% land should be under organic production by 2030. As early as March 25, 2021, the European Commission presented an Action Plan for the Development of Organic Production to meet the objectives of the strategy, according to which it is planned to expand measures to promote the demand and consumption of organic products. The European Green Course – was adopted by the European Commission in late 2019 as a policy document aimed at ensuring a sustainable green transition of Europe to a climate-neutral continent by 2050. The European Green Course gives impetus to rural development, as it emphasizes the localization of supply chains, ie the development of production in territorial communities. The key should be to reduce the distance from producer to consumer. The goals for the development of organic production in Ukraine were first set in the National Economic Strategy of Ukraine for the period up to 2030. In particular, it is planned to increase the area of land with organic status to at least 3% of the total area of

agricultural land of Ukraine and increase exports of organic products to 1 billion US dollars. But at the same time, Ukrainian producers and exporters, especially small and medium-sized ones, in practice face the fact that the EU is a market that is not easy to operate on it. First of all, this market is highly competitive. This means that the number of products and producers competing for the attention of the European consumer in each of the segments is quite large. And the consumer in the EU is demanding. It is not enough to meet only pan-European or national standards of food safety or quality. Most of these requirements are set at the level of a separate importer or network of retailers, and their compliance on an ongoing basis is one of the prerequisites for exit and consolidation in the EU market.

In Europe, the average consumer spends 56 euros on organic food per person annually (in the European Union – 84 euros). Per capita consumption of organic food has doubled in recent decades. The Danes and the Swiss spent the most money on organic food. European countries have the world's largest share of sales of organic food products as a percentage of the corresponding food markets. Denmark is the first country with the highest share of organic products (12.1%) in the world. Individual products and product groups occupy an even larger share of the food market. For example, in some countries, organic egg sales account for up to 30% of total egg sales.

The COVID-19 pandemic has increased the relevance of organic production, as organic products are often associated with a healthy lifestyle.

In recent years, Ukraine has become one of the most important suppliers of organic products to the EU market, taking fourth place in 2018 and 2020 and second in 2019 among all importing countries of organic products in the EU. The image of Ukraine as an exporting country for organic products is gradually improving, and in a pandemic, Ukraine has proven to be a reliable supplier. According to the evaluation data of the certification body “Organic Standard”, in 2021 the main organic products exported from Ukraine were corn, wheat, soybean, sunflower oil, canola, cake, sunflower seeds, blueberry, berries and millet. The following trend persists: exports are sold.

In the conditions of military aggression, Ukraine in 2022 lost access to almost 30% of land (Kherson and Zaporizhia regions)

certified as organic (about 140,000 hectares). About 70% of operators fully or partially continue to implement organic production on their farms or processing enterprises. Despite the blockade of ports, logistical problems and restrictions on the export of certain categories of products, Ukrainian organic exporters have good indicators for the first half of 2022, which is the result of a lot of work in difficult conditions. Important for the export of organic products is the EU's decision to cancel import quotas and duties on Ukrainian products, and the status of a candidate in the EU strengthens Ukraine's position. Also, for the first time in many years, Ukraine was excluded from the list of countries exporting organic products, in respect of which additional control measures are applied.

Ukrainian producers and exporters of organic products to the EU market should focus on the following success factors:

- price competitiveness (the manufacturer must calculate his price based on the cost price and costs along the entire chain to the point of sale),
- the ability to form product batches on a regular basis
- a responsible attitude to the fulfilment of contractual obligations, including issues of product quality and appearance.

The above factors are kind of beacons, landmarks of a successful business in the field of organic production.

In the conditions of war, more than 60% of organic producers will have problems with profitability or even face bankruptcy by the end of the year. Production processes were most affected by the general security situation (74%), access to financial resources (72%) and destroyed infrastructure (65%), including the lack of sufficient fuel materials (79%). Therefore, one of the primary tasks is the development of models for overcoming the crisis, the search for prerequisites for the preservation and further development of the organic sector of Ukraine.

The advantages of organic production are as follows:

- Organic products can be sold more expensively, because demand exceeds supply in most developed countries (European Union, England, Switzerland, USA). Understanding the growing demand also allows attracting investments in organic business in Ukraine.

- Marketing chains and sales channels are not working well

enough, so now it is easy to generate a high price due to the fact that the market is just emerging.

- High prices compensate for the low financial returns from growing crop rotation crops, which are necessary to return nutrients to the soil.

- Systematic planning of organic business creates an opportunity to avoid future costs for the fight against environmental pollution, rapid climate change, as well as for additional cleaning and health of both the farmer himself and his family, as well as each buyer of organic products, while creating long-term financial opportunities buying organic products is more expensive than others.

- Natural breeding of animals provides the possibility of natural balanced nutrition and enough space for living in comparison with the main mass of animals.

- Organic business is fully protected by law. The finished product or batch of raw materials can be labelled as organic only if the clear requirements set for organic production are met.

- Organic agriculture protects the health of farmers and society. Numerous studies point to the relationship between pesticides and diseases. The organic system of agriculture, which is without the purchase of synthetic fertilizers and pesticides, significantly reduces the dependence of peasants on agricultural concerns.

Risks are inherent in the field of organic production. Moreover, there are more of them than in traditional agriculture. Let's summarize the main ones.

- Marginal growth requires more investments of financial and labor resources.

- Small batches of goods and different quality of each batch do not allow to establish an effective system of buying/selling in the domestic and foreign markets.

- The lack of practical experience and complete instability in the country limit the opportunities for traditional farmers to use "profitable" technological schemes already developed by organic farms and organic experts.

- Prices/costs for organic products include not only the costs of their production, but also additional (specific) costs: for the preservation of biological diversity, environmental protection, restoration of soil fertility, certification, etc. The high price of organics

is caused by a large percentage of the use of manual labour.

- Unstable land market and reduction of pastures lead to huge risk and even impossibility to create a complete organic farm as a full-fledged resource-efficient organism.

- Additional regulation creates resistance in business. There is also a corruption component.

- The organic producer is dependent on the system of organic preventive methods, because most biological preparations and technological maps are aimed at stable and undisturbed creation of a strong plant or animal and a healthy ecosystem.

- The agricultural market is full of offers of traditional agricultural technologies. At the same time, there is very little information about organic methods, it is still only finding a stable place in the flow of motivational appeals to the businessman to make one or another choice.

Therefore, the research is aimed at developing a methodology for accounting for organic production to strengthen information support for the management of ecologically safe agricultural land use, which includes the development of a system of accounting standards and methodological guidelines for accounting, analysis and control of organic production in conditions of uncertainty and risks, to promote the development of organic agriculture and greening agricultural production.

Formation and development of organic technologies, analysis of organic agriculture and research of its influence on components of agricultural production were considered by V. Artysh, N. Berlach, O. Gladkikh, O. Dudar, M. Kobets, T. Ratoshnyuk, O. Rudnytska, V. Tkachuk, M. Fedorov, O. Khodakivska, O. Shkuratov, M. Yaremova, P. Bazoche, P. Combris, E. Giraud-Héraud, ASPinto, F. Bunte, M. Jaime, J. Coria, X. Liu. Accounting aspects of accounting for the production of organic products are considered in the works of J. Ishchenko, J. Melnychuk, Y. Moroz, O. Podolyanchuk, O. Tomashevskaya, Y. Tsal-Tsalka.

It is necessary to create a fundamentally new accounting and analytical management system that allows assessing the reserve of stability and adaptability of agricultural enterprises to sudden negative fluctuations caused by global changes in the environment and economic environment, will adequately counter modern challenges

and strengthen the competitive advantages of agricultural enterprises in the foreign market. Under current circumstances, there is no clear methodology for accounting for costs and calculating the cost of organic agricultural products; the method of accounting and allocation of general production costs, significantly complicates operational management and requires a solution within the framework of the developed project

There is also a need to develop item of cost accounting items, which will allow you to distinguish in accounting the costs allowed by law in the conditions of organic production, from the costs for which there are certain restrictions. This will improve product quality control information. Improvement of the analytical accounting system will provide information needs of management on expenses in organic production.

The modern system of organic production management requires the inclusion of relevant information in financial, management and statistical reporting, provides the possibility of identifying risks and threats, allows timely identification, forecasting of the impact of micro- and macro-environment on the activities of agricultural enterprises, taking into account their economic interests, tasks and specifics of organic production.

The implementation of the proposed methodological techniques in the accounting practice of organic production operators will allow to organize separate accounting of costs for the production of organic plant products and to distinguish in the accounting the costs allowed by law from the point of view of organic production, from the costs for which there are certain restrictions. This will improve the information support of the product quality control function.

Organic farming has become one of the world trends of the XXI century, a promising direction of the agricultural sector, focused on sustainable development with the possibility of forming the main factors based on economic, social and environmental benefits. Scaling organic production and bringing it to the level of the main direction of management requires an innovative strategy.

The ability of an agribusiness entity to maintain competitive advantages for a long time is directly dependent on the level of uncertainty of its internal and external environment. Uncertainty creates risks for agrarian land use, especially when oriented towards

environmental safety.

Ukraine occupies the leading positions in the world in the production of agricultural products, but it occupies only the 63rd place in the ranking of food safety. An analysis of the reasons for this situation indicates the existence of objective and subjective factors, including corruption, political instability, and limited state spending on supporting organic production. All this levels the availability of food, its sufficient quantity, and high quality.

The essence of organic farming is the use of a system of natural reproduction of soil fertility. That is, mineral fertilizers, pesticides and other substances and preparations, which are common for intensive agriculture, are not used at any stage of production: from seed selection to harvest storage. To “enhance” the yield, only crop rotation and manure are balanced on the flow of nutrients.

With the development of organic production in Ukraine there is a problem of insufficient information that would meet the needs and requests of stakeholders about the state of development of organic production, the cost of organic production, its cost, lack of accounting support for such products, lack of methodological developments , which took into account the organizational and technological features of organic agricultural production, which in most cases coexists in parallel with conventional agricultural production.

Organic farming is a prospect for the development of small farms (small businesses), which currently focus not so much on quantity but more on product quality and diversity. In addition to organic production, such farms are engaged in traditional agriculture, can use the organic approach in terms of working with the soil and its fertility (do not use pesticides, but there are safe fertilizers). Most of them focus on crop production.

The production of organic crop products which is one of the ways to realize the concept of sustainable agricultural development requires effective management at both the micro and macro levels, which is impossible without full and systematic information support. The basis of such information is accounting, financial, and statistical reporting data.

Despite the increase in the number of organic production operators, the growing demand for their products, and insufficient information support for both management and other interested persons, the

problem of organizing accounting for the costs of organic agricultural production is currently relevant and requires a comprehensive study. The purpose of the study is to summarize the existing methodology for accounting for the costs and output of organic products and the formation of proposals aimed at solving these problems.

The methodological basis of the research is the general scientific and philosophical methods of cognition, dialectical and systemic approaches to the study of the problems of information support for accounting for the production of organic products in the context of growing requests for accounting information, the action of risk and uncertainty.

The combination of dialectical and systemic approaches to the knowledge of phenomena and processes made it possible to indicate trends in the development of accounting and analytical support for the production of organic products, to determine the main parameters of accounting for the economy of sustainable development.

A general dialectical approach is crucial to the methodology of organic production research. Its application allows you to consider organic production in dynamics, subject to the influence of a changing environment, and highlight user information requests about the possibility of systematizing accounting data for effective management, summarize and critically evaluate the scientific achievements of the agrarian component of sustainable development and justify the content and essence of the main categories of accounting for organic production.

According to the Law of Ukraine “On Basic Principles and Requirements for Organic Production, Circulation and Labeling of Organic Products” 2496-VIII as amended on 03.07.2019 (On the basic principles and requirements for organic production, circulation and labeling of organic products), the operator of organic production is a legal entity or a natural person-entrepreneur engaged in production and / or circulation of products in accordance with the requirements of the legislation in the field of organic production, circulation and labelling of organic products. According to statistics, during 2020 the number of operators of organic production in Ukraine increased by 17% and as of the end of November 2020 amounted to 722 (Fig. 3.2).

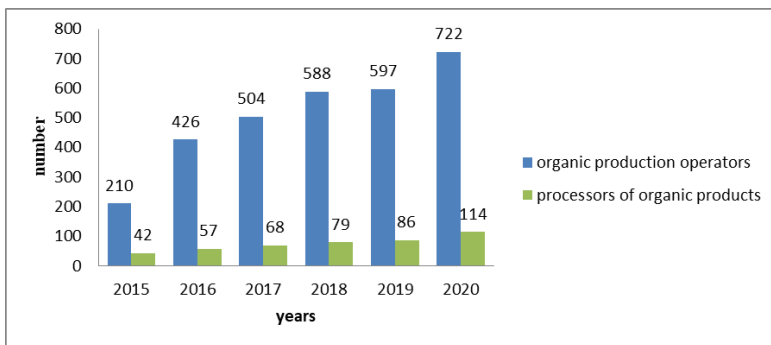


Fig. 3.2. Number of operators of organic production and processors of organic raw materials (formed according to the Federation of Organic Movement of Ukraine)

Source: formed according to (Organic in Ukraine, 2022)

The vast majority of operators of the organic market are producers of organic raw materials, whose share is 84%, although over the past 2 years the number of processors of organic products has increased by 33% (out of 722 operators 114 certified organic processing as an activity, of which 64 operators package products). as organic for the retail network). Last year, the number of producers who received a labeled organic product in the offer for the final consumer increased by 7%. The leaders in production in terms of regions are Kyiv region – 83 producers (over 60 thousand hectares of land); Kherson region – 54 producers (84.5 thousand hectares of land); Odessa region – 40 producers (over 50 thousand hectares of land). Agricultural enterprises and areas are more or less evenly spread over the entire territory of the country. The largest areas occupied for organic production are located in the southeast along the Black Sea coast – in the territories that were particularly affected by the war in April 2022, as well as in the centre and west of Ukraine. The main areas under organic grain and oil crops are in the south and northeast.

Given the growing capacity of the organic market, the growth of exports of domestic organic products becomes urgent need for in-depth study and systematization of legal, economic and accounting interpretation of the categories that characterize organic production.

Legal substantiation of organic agricultural production is an integral part of sustainable development of rural areas and becomes

especially relevant in the context of decentralization, as it forms the legal basis for the process of production and sale of organic products. Organic production combines economic efficiency (sufficient level of product competitiveness, optimization of production costs), environmental orientation (restoration of soil quality, reduction of water and air pollution), social aspect (providing consumers with quality food, development of rural communities through additional investments and jobs). The legal principles of organic production play a paramount role, as they can be considered as enshrined in law and ethical principles that are binding. They represent a system of requirements that must be met by the practice of public relations for the production, storage, transportation and sale of organic products (raw materials).

In world and domestic practice, the concepts of Organic Farming, Biological Farming, Ecological Farming are often identified, as the unified interpretation of organic agriculture is relatively new. If in foreign practice the above concepts are almost identical, in the domestic market due to lack of effective control, some producers distorted consumers' perceptions of organic products, using the labeling of "organic products", "bioorganic" and so on.

With the adoption of the Law of Ukraine "On Basic Principles and Requirements for Organic Production, Circulation and Labelling of Organic Products" 2496-VIII of 03.07.2019 (On the basic principles and requirements for organic production, circulation and labeling of organic products), penalties are provided for the use by producers of such labels as "bio", "eco", "organic", etc., and the affiliation of goods (raw materials) to organic products must be confirmed by a certificate. In October 2020, by approving the Procedure for Certification of Organic Production and / or Circulation of Organic Products (Resolution of the Cabinet of Ministers of Ukraine, 2020), which was developed taking into account the requirements of EU legislation, Ukraine took another important step towards streamlining the legislative regulation of organic production. The document defines the rules of certification of organic production and / or circulation of organic products, the procedure for issuing the certificate, its duplicate and form. Prior to the adoption of this act, the production of all organic products was and in fact remained outside the legal field, the lack of effective legislation in this area created a favourable environment for

opportunities to violate consumer rights and develop unfair competition among producers and counterfeit organic products. The adopted resolution approves the Procedure for certification of organic production and / or circulation of organic products, which is intended to determine: requirements for certification of organic production and / or circulation of organic products; the procedure for issuing the certificate, its duplicate and form.

At present, there are 18 internationally accredited certification bodies for organic production in Ukraine. They provide certification services for organic production and / or circulation of organic products to more than 700 operators engaged in the production of organic products. They are included in the official list of approved organic certification bodies for Ukraine in accordance with EU Regulation 1235/2008. Most organic operators in Ukraine are certified according to the EU organic standard, equivalent to EU Regulations No. 834/2007 and No. 889/2008, which are used both for export and for the domestic market.

Legal regulation of relations on organic agricultural production allows to distinguish their features, structure, classification, characteristics, as they combine a set of interrelated property, labor, land, organizational, legal and other relations on the production of organic products (raw materials). Legislation clearly defines the subjects of legal relations regarding organic production, their rights and responsibilities; objects of organic production, responsibility for violation of legal principles of organic production.

The development of organic farming is a complex organizational mechanism, which, in addition to proper legislation, requires significant work at the previous stage of implementation. In the production and sale of organic products, all stages are important: cultivation, transportation, storage, processing, logistics, shipment of finished products. The production of organic products is not just a rejection of the use of mineral fertilizers and chemical plant protection products, but a set of norms and requirements that must be ensured in the organization of agricultural production. Organic production operators must ensure a sufficient level of economic efficiency of organic production, transportation and storage, because in modern conditions, organic production is also high technology, but of a biological nature, not of chemical origin. The cultivation of organic

crops requires significant costs of renewable and non-renewable resources, so it can not replace traditional agriculture and must develop in parallel with it.

In organic production, it is necessary to work on the basis of scientifically based technology, very systematically. You can't add everything to the soil in a row, because it affects it, plants, and ultimately – human health. It is necessary to carefully select organisms so that they work not seasonally, but constantly.

The production of organic products can be considered as a separate business process – a set of interconnected actions and functions that are necessary for the production of a particular result that has value for external or internal consumers. This approach is the basis of process management, when all the tasks and all the activities of the enterprise are presented as a set of different processes, connected and interacting with each other. This approach in the organization of the enterprise is considered the most effective, because it is result-oriented with the optimal way to achieve it.

The transition to organic production involves the implementation of new rules and methods in the field of safety and quality at all stages of interconnected production and processing, including packaging and labelling (in order for products made from organic raw materials to be classified as organic, , promotion and sales were certified as organic). From an economic point of view, it is necessary to distinguish between organic crop production and organic livestock. The yield of organic farming is usually lower than that of standard intensive farming, so it requires higher operating costs. Therefore, organic products are sold at retail at higher prices. In order to equalize prices and increase the volume of the domestic market of organic products, state support for producers of organic products is necessary. This is especially true for livestock: meat and dairy products are much more expensive in organic farming, as their production requires more labour to meet organic requirements. Thus, organic production of agricultural products is considered unprofitable (inefficient), especially at the initial stage of replacing the traditional system of agriculture with organic production (processing). When clarifying the issue of the high cost of organic products, it will be useful to understand its structure in terms of accounting. The domestic market of organic products is characterized by unformed demand for organic products,

underdeveloped market of organic products, lack of direct subsidies and a clear program of state support. The cost of land certification is growing significantly every year and does not differentiate depending on the volume of production, the size of the farm. The cost of certification at the moment practically does not allow small farmers to become officially organic. Therefore, some farmers in the absence of a certificate, without claiming to export and sell in retail chains, continue to use organic technology, focusing exclusively on a narrow circle of regular customers.

A promising direction from an economic point of view is organic seed production and nursery, processing of organic raw materials (95% of exported organic products – raw materials (Organic in Ukraine, 2022)). Seeds and planting material propagated in accordance with the requirements of the legislation in the field of organic production, circulation and labeling of organic products are considered organic. A certificate confirming the organic origin of seeds and planting material shall be issued to the organic market operator for 15 months from the date of issue.

To ensure the full development of organic production approved by the Cabinet of Ministers of Ukraine dated October 23, 2019 No.970 “Procedure (detailed rules) of organic production and circulation of organic products”, which defines the rules of crop rotation, application of organic fertilizers, use of organic seeds and planting material during the production of products that will be subsequently certified as organic. According to these Rules (Khodakivska, 2017), in order to obtain organic seeds and planting material, the mother plant must be propagated in accordance with the requirements of legislation in the field of organic production, circulation and labelling of organic products for at least one generation, and for perennial crops – for at least one generation and two vegetation periods.

The organization of organic production provides for the possibility of freedom of choice of technologies that will take into account the conditions of a particular field. It is characterized by the lack of clear instructions inherent in conventional agriculture. Only the principles, rules and requirements have been developed, the implementation of which is entrusted to the producers themselves: each producer independently determines the technology of restoring soil fertility, makes crop rotation, etc.

3.2. Accounting and analytical support for organic production management

The technology of organic production and its economic features affect the organization of accounting and further reflection of the process of production and processing of organic products. Producers of organic products are forced, first of all, to take care of the implementation of a set of measures to restore soil fertility without mineral fertilizers. Organic fertilizers include manure, composts, greens (sidereal), biohumus. These are renewable bioenergy assets. One of the ways to improve the quality of the soil for further organic production is the cultivation of sidereal fertilizers. Their advantages are improvement of the water regime of the soil, reduction of its acidity at relatively small costs. The possibility of using organic remains of straw – a by-product that was traditionally used in animal husbandry for bedding and livestock feed – is relevant. At the same time, most of the straw remained unused in the fields and was burned.

In organic farming, most costs for land improvement are characterized as current – related to certain types of work aimed at reproducing and improving the balance of nutrients: agrotechnical, agrochemical, phytosanitary, and reclamation measures that are periodic or seasonal in nature. Capital costs for land improvement are an object of a non-inventory nature and represent a set of costs incurred by the enterprise in connection with the exploitation of agricultural land.

High-quality irrigation is necessary for growing plants. In Ukraine, 60% of arable land needs irrigation. According to statistics, Ukraine loses 1.5 billion dollars every year just because farmers cannot irrigate their lands. Therefore, irrigation and watering are an integral part of organic farming.

The collapsible mobile system is installed on the field for irrigation, and after watering it is disassembled and stored in the warehouse. Stationary systems mostly refer to objects of fixed assets, while mobile systems correspond more to the characteristics of low-value non-current assets. In the accounting policy of the enterprise, it is necessary to provide how the system will be displayed: as one complete object, or as a prefabricated complex (pumping station, pipeline, irrigation installations, etc.). A collapsible irrigation system can be accounted for as one or several fixed assets. The pipeline

system can also not be a single object, but consist of several elements: a separate pipeline system and each irrigation machine separately. When accounting for one object, the stationary irrigation system is accounted for on subaccount 103 “Buildings and structures”.

When accounting for different objects, it is worth evaluating the characteristics of each one: the pumping station and pipeline systems are credited to subaccount 103, and irrigation machines to subaccount 104 “Machines and equipment”. Each of the separate parts of the irrigation system performs its own function and will have a different expected useful life. Objects of the irrigation system will be classified as low-value non-current assets and will be reflected on sub-account 112 “Low-value non-current material assets”. How to account for own irrigation systems, with one object or several, each agricultural enterprise decides independently.

Separate accounting may be more advantageous for the payer from the point of view of taxation. After all, each of the parts of the system, which fit into the low-value criteria established by the enterprise, will be amortized faster in accounting. The advantage of separate (object-by-object) accounting is that this system includes a drip tape that must be replaced annually. Accounting for the operation of replacing a drip tape that is used for only one season and then becomes unusable (the useful life is less than a year) will depend on how the tape is accounted for in the enterprise.

If a single complex is put into operation – “Drip irrigation system”, which consists, in particular, of the cost of a pumping station, a filter station and all consumables (drip tape, injectors, etc.) and is accounted for in sub-account 104 “Machines and equipment”. In this case, the annual replacement of the tape will be shown as a partial liquidation of the property, plant and equipment. the enterprise ceases to recognize part of the object of fixed assets if the tape is replaced, and the costs of its replacement are included in the original cost of the object. If the company cannot determine the original cost of the part to be replaced, it can estimate it in the amount of replacement costs.

If the tape is accounted for as a separate object – a low-value and perishable item, then it is credited to account 22 of the same name, and when installing a drip irrigation system, its value is debited to production costs (account 23). In physical terms (running meters), it continues to be listed by the materially responsible person in the

Accounting Card of low-value and perishable items. The ribbon is written off from the account of the financially responsible person after the end of the season. After that, the object is considered to have completely disappeared.

All costs for the creation of irrigation systems are first recorded as part of capital investments on sub-account 152 “Purchase (production) of fixed assets” or 153 “Purchase (production) of other non-current tangible assets”, and then credited to the balance sheet. Irrigation system objects included in the balance sheet are depreciated in the general manner. Depreciation is shown on subaccount 91 (Dt 91 Kt 13), and then, together with other costs for maintaining irrigation systems, it is allocated to the production cost of crops that are irrigated: Dt 23 Kt 91.

Irrigation systems require additional costs for their installation and maintenance. Also, in the process of irrigation, water losses occur, which must also be reflected in the accounting. Although they are minimal in modern systems, they do affect the total cost of the period.

The state of accounting indicates that land management in farms is reduced to the definition and analysis of the dynamics of individual natural indicators of the effective use of agricultural land, including: crop yields, fertilizer payback rates, and costs for improving agricultural land quality indicators. At the same time, the system of cost indicators for the evaluation of value-oriented land management remains outside the attention of the accounting system. There is a need to expand the objects of accounting of natural resource potential – accounting of bioenergy assets (humus, grain, straw, livestock). Their totality represents an absolute bioenergy capital.

Estimation of the value of agricultural land remains the main problem of accounting and analytical provision of land management. The land market is a prerequisite for investments that increase labor productivity and increase farmers’ incomes, increasing investor interest in agricultural land, as land ownership improves productivity, consumer spending and incomes of land users. Ukrainian legislation placed a significant emphasis on the legal consolidation of land ownership, but it did not ensure proper accounting of the use of agricultural land.

A full-fledged operator of the organic market is a business entity that has passed certification, fulfilling all the requirements for bringing

the production process to organic production. The transition process is long-term, so it requires proper accounting support. An organic market operator does not necessarily grow only organic products, combining organic and traditional production. Management in such structures is carried out according to the directions of organic and traditional production, therefore the list of accounting objects is significantly expanded, because there is a need to distinguish between costs and output of products of organic and traditional production, starting from documentation to determining financial results.

The cost of organic products in the structure of costs and their share will differ due to the lack of chemical and mineral fertilizers, seed treatment, but the inevitable increase in manual labor costs, the use of biological protection and organic fertilizers. Detailing the costs of organic production is necessary for the formation of pricing policy and further analysis of production efficiency.

Accordingly, such products are more expensive. It is too expensive for the domestic consumer, so 99% of organic crops are exported, including to EU countries.

It is difficult to enter the international market, because every stage of the manufacturer's activity must be monitored and certified. Before planting, the seeds are checked for treatment with chemicals. During the growing season of the plants, they analyse whether the farmer uses mineral fertilizers and pesticides. They check the conditions and means of storage and transportation. If there is a violation at some stage, the product supply agreement is not signed (or terminated). Therefore, organic farming must be transparent at every stage of work and meet standards. Each certificate allows you to trace the path of the product from the grain to the shelf.

The introduction of organic production requires a qualitatively new approach to the organization of accounting and the formation of accounting policies, which will actually be implemented in the transition period. The accounting policy of the organic production operator first of all outlines the list of objects of accounting by directions of production (crop production, animal husbandry, processing), in the context of which cost data will be formed. The components of the accounting policy for the production of organic products (methodological, technical and organizational) also require some clarification. The least dependent is the methodological

component, which requires consideration of legislation in terms of organization and implementation of organic production, and organizational. Most changes and clarifications require a technical component, which will depend on the specifics of organic production and its industry characteristics.

Uncertainty regarding the organization of accounting for organic products is caused by the lack of clear recommendations at the national level. The need to supplement the current standards is caused by the increase in the number of organic farms. The absence of a unified approach to the formation of information obliges the producer of organic products to independently choose the directions and forms of presentation of such information: when preparing reports, include additional indicators and explanations regarding their environmental activities in order to ensure informativeness, increase transparency and quality of information.

Among the first steps, the organization of accounting for the production of organic products involves the formation of a package of primary accounting documents. The opinion of O. Podolyanchuk is valid, which suggests a conditional division of the primary documents for accounting for the costs and output of organic crop production as follows: documentation of accounting for labor costs; documenting the accounting of production stocks; documenting the marketing of finished products. It is proposed to supplement the list with primary documents on land improvement and sales of organic products (Podolianchuk, 2019).

From the moment of the decision on transition to organic production at the level of the organization of accounting process it is necessary to be defined with the list of accounts on which objects of organic production will be reflected, to provide possibility of allocation in primary documents of operations carried out in the process of organic production. costing and budgeting.

Given the results of the research, we consider it appropriate to allocate costs and products obtained during the conversion period preceding organic production. It can last up to three years, during which the company will incur significant costs for inspection and certification; carrying out a set of agrochemical and reclamation measures aimed at eliminating the negative consequences of traditional land use and improving or stabilizing the quality of soils;

introduction of growing niche crops (spelled, mustard, chickpeas, rye, beans, garlic, etc.). The need to separate data on the costs of the transition period is due to the need to comply with the requirement of reliable determination of financial results in terms of products, finding sources of funding for organic production, forecasting risks and threats caused by organic food production.

In the working plan of accounts of the conversion period it is necessary to provide expenses for restoration of the earths, including capital character. The specificity of such costs is that they cannot be immediately attributed to the cost, and the amount of such costs is significant. In most cases, producers use leased land, it is necessary to legislate operations to improve the quality of soil on leased land. Capital expenditures include the need to purchase equipment that will be used exclusively in organic production. All capital expenditures for preparation for organic farming should be reflected in the financial statements with a detailed explanation. Information on capital investments in the production of organic products is useful for interested investors, as the demand for organic products is growing, and its production on certified land (ready for use) is an attractive investment destination.

Special attention is paid to the documentation of transitional operations, as the correctness of their design, the reliability of the displayed information is taken into account in the certification process, confirms or denies compliance with the technology and standards of environmental production. Organic standards recommend that such documentation be kept for at least five years (On the basic principles and requirements for organic production, circulation and labeling of organic product, 2019).

Fig. 3.3 summarizes the procedure for organizing accounting and subsequent accounting reflection of the production process of products of organic origin.

The volume of accounting nomenclatures that will regulate the method of accounting for the production of organic products will depend on the specialization of the enterprise, the range and quantity of products grown by him. Given the above features of growing organic products in small sizes is not appropriate, as it requires significant capital costs with a high level of business risk.

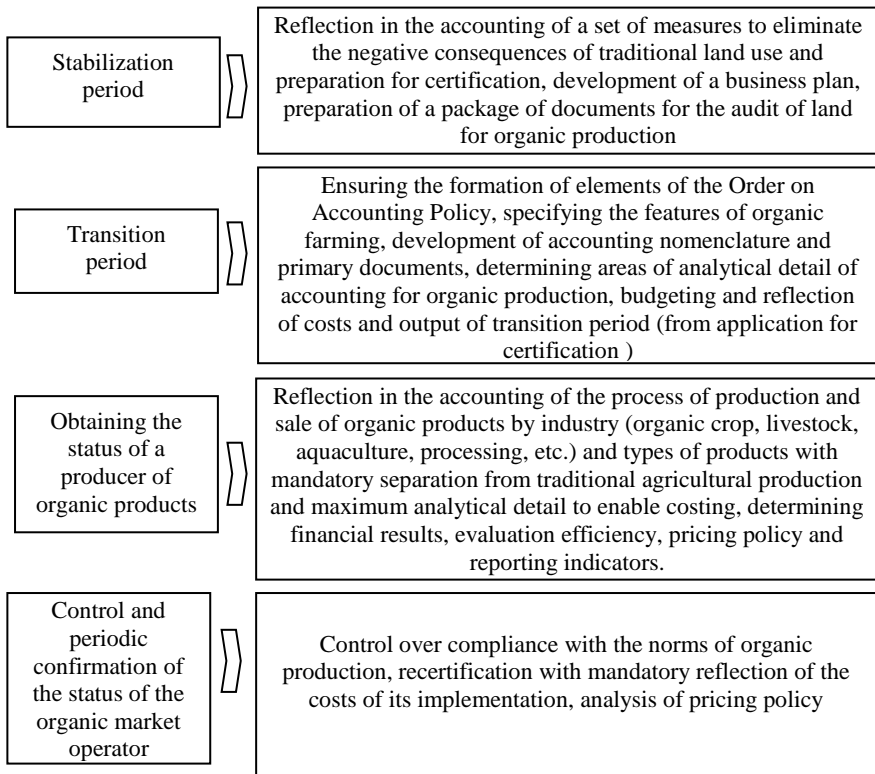


Fig. 3.3. Stages of organization of organic production and their accounting support

Source: created by the author

In the process of production of organic products it is necessary to provide for the costs of confirming the status of the operator of the organic market, which is carried out in the process of recertification. In case of non-compliance of the product with the requirements of the standards, it may be revoked. Therefore, in the Order on accounting policy it is necessary to provide the ability to reflect the recalled products, which loses the status of organic.

The organization of processing of organic products and its reflection in accounting requires special attention. Recycling is a rational business opportunity in wartime. Since the largest share in

exports is raw materials, it is necessary to develop various directions of processing: grinding, sublimation, freezing, etc., which require additional costs. Processing ensures the creation of added value, the development of new sales channels, but first of all, it is necessary to assess its economic feasibility for each individual enterprise. Small farmers are mostly unable to develop processing, which requires significant capital investments. A way out of the situation may be the cooperation of organic agricultural producers.

In the absence of opportunities for processing organic products, producers face the issue of improving marketing policy and optimizing marketing costs. Traceability of the entire chain of production (eng. traceability) and sale of organic products is one of the most important principles of conducting organic business. According to EU legislation, “traceability” means the ability to trace any food, feed or substance that will be used for consumption, at all stages of production, processing and distribution. In other words, if a consumer in a store wants to find out who grew specific certified organic products, or from which raw materials the organic final product is made, then he will have the opportunity to trace not only all stages of organic production, but also to accurately determine the region, district, farm, and even the field on which this raw material is grown. In order to provide such a wide range of data, it is necessary that the accounting be as informative as possible.

The exporter must inform his certification body about all producers and processors of the products he plans to export and indicate all places of storage and/or transshipment of such products. All participants involved in the export operation with organic products must be certified.

The terms “green marketing”, “sustainable marketing”, “environmental marketing”, “environmentally friendly marketing”, “eco-marketing” are used to characterize the marketing of organic products. In order to compete on an equal footing with foreign enterprises, it is necessary to organize a marketing system that involves the use of product, sales and price strategies and the strategy of promoting organic products in order to ensure sustainable profit, reduce terms and costs during product promotion.

The concept of marketing organic products based on the principles of sustainable development of the enterprise simultaneously fulfills

three interrelated tasks: satisfies the needs of customers, strengthens and supports profitable exchanges with target consumers; realizes the strategic goals of the enterprise; organizes an economic process that does not contradict the functioning of the ecosystem. In fact, an enterprise that implements modern marketing in the process of using the environment becomes its guardian, forming ecological awareness in its customers and does not direct production activities to the deterioration of the ecosystem. Organic products should be perceived not only as a high-quality natural product, but also as a service and an idea. Of particular importance in this market is the offer of ideas, together with an organic product, which promotes the protection of the natural environment, care for safe and healthy food for consumers.

The main goal of the spread of «green» business practices is the inclusion of an ecological component in the production of products, which is one of the strongest levers of influence on the consumer during the process of purchasing goods. The growing demand for eco-friendly products, in particular for organic agro-food products, forces producers to adapt a new type of marketing. Despite the fact that the very process of production of organic agro-food products has a positive impact on the environment, the supply system of products from the producer to the final consumer is still a problematic issue. Thus, organic companies resort to the use of such "green" marketing tools as the creation of local points of sale of products, due to which local consumers buy products, which reduces CO₂ emissions into the atmosphere during the transportation of products.

The implementation of “green” marketing has certain advantages, among which (Podolyanchuk, Markevych, 2021) drawing attention to one’s own brand of both new and regular consumers; getting more profit due to the fact that millennials are willing to pay more for goods that have a positive environmental effect; support for “green initiatives”, which promotes the dissemination of information about the state of the environmental situation among the population, which directly has a positive impact on the company’s image; some green marketing strategies that reduce the company’s waste-related costs; creation of a safe, stable working environment, which is a positive social factor

With the status of a candidate for EU membership, Ukraine should not only continue fulfilling its obligations under the Association

Agreement, but also more actively implement the European Green Deal (EGD), in particular, in the field of agriculture. These commitments have become especially important in the context of the great war and the post-war reconstruction, which must be green.

The organic agriculture segment is not shown at all by the state statistical system. The secluded presentation of organic production in the reporting will ensure the possibility of generating statistics for the further provision of organic production with direct financial support, the creation of a system of indirect support through the provision of benefits and preferences, the development of an insurance mechanism and the optimization of taxation of organic producers, the development of organic farming [8].

At the local level, the implementation results will allow potential producers of organic products to compare yields and costs in conventional technology and in organic production, evaluate the feasibility and payback of such production, and predict additional costs.

CONCLUSIONS TO CHAPTER 3

Systematized legal, economic and accounting interpretation of categories related to organic production, in order to eliminate existing differences, further improve the insurance of organic production; the classification of organic products has been clarified, the objects of accounting for its categories, the peculiarities of the organization of the accounting process for organic production have been identified; Recommendations to improve accounting for the management of organic production costs, taking into account the uncertainties and risks involved in achieving optimal performance; developed a methodology for accounting for the production of organic products, which will include: internal regulatory accounting regulations; primary documents and accounting registers, detailed methodology for accounting for direct and indirect production costs, output of organic products and calculating its cost by categories; developed a system of reporting indicators related to each other, which will provide an opportunity to assess the feasibility and efficiency of organic production, will be used to form a unified information system on organic production facilities; main aspects of improvement of the system of control of production of organic products have been formed.

The introduction of organic production operators of the proposed methodological methods into the accounting practice will allow organizing separate accounting of costs for the production of organic crop production and distinguishing in accounting the costs allowed by law in the conditions of organic production, from the costs for which there are certain restrictions. Such itemization of expenses will allow determining the real financial result, assessing the feasibility and efficiency of organic production in a selected direction of detail. This, in turn, will improve the information support of the product quality control function.

The use of the developed method of accounting for organic production will contribute to the competitiveness of organic products by the possibility of managing the costs of their production and storage; simplification of certification procedure by separate reporting of organic and inorganic production processes, the possibility of documenting operations taking into account quality characteristics of organic production; increased capacity to export certified organic products; optimization of taxation of organic production.

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