

colloquium-journal

ISSN 2520-6990

Międzynarodowe czasopismo naukowe



Economic sciences

№16(103) 2021

Część 4



colloquium-journal

ISSN 2520-6990

ISSN 2520-2480

Colloquium-journal №16 (103), 2021

Część 4

(Warszawa, Polska)

Redaktor naczelny - **Paweł Nowak**
Ewa Kowalczyk

Rada naukowa

- **Dorota Dobija** - profesor i rachunkowości i zarządzania na uniwersytecie Koźmińskiego
- **Jemielniak Dariusz** - profesor dyrektor centrum naukowo-badawczego w zakresie organizacji i miejsc pracy, kierownik katedry zarządzania Międzynarodowego w Ku.
- **Mateusz Jabłoński** - politechnika Krakowska im. Tadeusza Kościuszki.
- **Henryka Danuta Stryczewska** – profesor, dziekan wydziału elektrotechniki i informatyki Politechniki Lubelskiej.
- **Bulakh Iryna Valerievna** - profesor nadzwyczajny w katedrze projektowania środowiska architektonicznego, Kijowski narodowy Uniwersytet budownictwa i architektury.
- **Leontiev Rudolf Georgievich** - doktor nauk ekonomicznych, profesor wyższej komisji atestacyjnej, główny naukowiec federalnego centrum badawczego chabarowska, dalekowschodni oddział rosyjskiej akademii nauk
- **Serebrennikova Anna Valerievna** - doktor prawa, profesor wydziału prawa karnego i kryminologii uniwersytetu Moskiewskiego M.V. Lomonosova, Rosja
- **Skopa Vitaliy Aleksandrovich** - doktor nauk historycznych, kierownik katedry filozofii i kulturoznawstwa
- **Pogrebnaya Yana Vsevolodovna** - doktor filologii, profesor nadzwyczajny, stawropolski państwowy Instytut pedagogiczny
- **Fanil Timeryanowicz Kuzbekov** - kandydat nauk historycznych, doktor nauk filologicznych. profesor, wydział Dziennikarstwa, Bashgosuniversitet
- **Aliyev Zakir Hussein oglu** - doctor of agricultural sciences, associate professor, professor of RAE academician RAPVHN and MAEP
- **Kanivets Alexander Vasilievich** - kandydat nauk technicznych, docent wydziału dyscypliny inżynierii ogólnej wydziału inżynierii i technologii państwowej akademii rolniczej w Połtawie
- **Yavorska-Vitkovska Monika** - doktor edukacji, szkoła Kuyavsky-Pomorsk w bidgoszczu, dziekan nauk o filozofii i biologii; doktor edukacji, profesor
- **Chernyak Lev Pavlovich** - doktor nauk technicznych, profesor, katedra technologii chemicznej materiałów kompozytowych narodowy uniwersytet techniczny ukraiны „Politechnika w Kijowie”
- **Vorona-Slivinskaya Lyubov Grigoryevna** - doktor nauk ekonomicznych, profesor, St. Petersburg University of Management Technologia i ekonomia
- **Voskresenskaya Elena Vladimirovna** doktor prawa, kierownik Katedry Prawa Cywilnego i Ochrony Własności Intelektualnej w dziedzinie techniki, Politechnika im. Piotra Wielkiego w Sankt Petersburgu
- **Tengiz Magradze** - doktor filozofii w dziedzinie energetyki i elektrotechniki, Georgian Technical University, Tbilisi, Gruzja
- **Usta-Azizova Dilnoza Ahrarovna** - kandydat nauk pedagogicznych, profesor nadzwyczajny, Tashkent Pediatric Medical Institute, Uzbekistan

    SlideShare



INDEX COPERNICUS
INTERNATIONAL

НАУЧНАЯ ЭЛЕКТРОННАЯ
БИБЛИОТЕКА
LIBRARY.RU

«Colloquium-journal»

Wydawca «Interdruk» Poland, Warszawa
Annopol 4, 03-236

E-mail: info@colloquium-journal.org
<http://www.colloquium-journal.org/>

CONTENTS

ECONOMIC SCIENCES

Mulyk Ya.I. USE OF MOBILE APPS FOR BUSINESS, ACCOUNTING AND CONTROL	4
Мулик Я.И. ПРИМЕНЕНИЕ МОБИЛЬНЫХ ПРИЛОЖЕНИЙ ДЛЯ БИЗНЕСА, УЧЕТА И КОНТРОЛЯ	4
Palamarenko Y.V., Mashevskaya A.A. RESEARCH OF FINANCIAL AND ECONOMIC RISKS IN THE ENTERPRISE MANAGEMENT SYSTEM	13
Аушева А.Х. ЗАГРЯЗНЕНИЕ АТМОСФЕРЫ ЗЕМЛИ	25
Ausheva A.K. EARTH ATMOSPHERE POLLUTION	25
Boltovskaya L.L. INNOVATION AND INVESTMENT ACTIVITY AS A STRATEGIC PRIORITY IN THE DEVELOPMENT OF MEAT PRODUCTS SUBCOMPLEX ENTERPRISES	28
Квaterniuk A.O. ОРГАНІЗАЦІЙНО-ЕКОНОМІЧНИЙ МЕХАНІЗМ ІННОВАЦІЙНОЇ ДІЯЛЬНОСТІ В РОСЛИННИЦЬКІЙ ГАЛУЗІ УКРАЇНИ	33
Kvaterniuk A.O. ORGANIZATIONAL AND ECONOMIC MECHANISM OF INNOVATIVE ACTIVITY IN THE PLANT INDUSTRY OF UKRAINE	33
Коваль Н.І. ФІНАНСОВА ДІЯЛЬНІСТЬ ПІДПРИЄМСТВ: ІСТОРИЧНІ ОПИСИ СТАНОВЛЕННЯ ТА РОЗВИТКУ	36
Koval N.I. FINANCIAL ACTIVITY OF ENTERPRISES: HISTORICAL DESCRIPTIONS OF BECOMING AND DEVELOPMENT	36
Kovalchuk S. QUALITY OF AGRICULTURAL PRODUCTS IN THE SYSTEM OF EUROPEAN INTEGRATION PRIORITIES OF UKRAINE	42
Амонс С.Е., Красняк О.П. УПРАВЛІННЯ КОНКУРЕНТОСПРОМОЖНІСТЮ І ТЕНДЕНЦІЇ РОЗВИТКУ СЕКТОРА ОРГАНІЧНОГО СІЛЬСЬКОГО ГОСПОДАРСТВА	52
Amons S., Krasnyak O. COMPETITIVENESS AND TRENDS MANAGEMENT DEVELOPMENT OF THE ORGANIC AGRICULTURE SECTOR	52
Potapova N.A. ECONOMETRIC MODEL FOR ESTIMATING THE IMPACT OF SMALL BUSINESS FACTORS ON CHANGES IN THE SECTORAL STRUCTURE OF AGRICULTURE IN UKRAINE	59

Коваль Н.І.*кандидат економічних наук, доцент
кафедри обліку та оподаткування
в галузях економіки,**Вінницький національний аграрний університет
(м. Вінниця)*[DOI: 10.24412/2520-6990-2021-16103-36-42](https://doi.org/10.24412/2520-6990-2021-16103-36-42)**ФІНАНСОВА ДІЯЛЬНІСТЬ ПІДПРИЄМСТВ:
ІСТОРИЧНІ ОПИСИ СТАНОВЛЕННЯ ТА РОЗВИТКУ****Koval N.I.***candidate of economic sciences,
associate professor of the Department of
Accounting and Taxation in Sectors of the Economy,
Vinnytsia National Agrarian University
(Vinnytsia)***FINANCIAL ACTIVITY OF ENTERPRISES:
HISTORICAL DESCRIPTIONS OF BECOMING AND DEVELOPMENT****Анотація.**

У статті розглянуті історичні передумови становлення та розвитку фінансової діяльності підприємств, окреслено основні етапи її формування. Проведено теоретичне осмислення проблеми фінансової діяльності, яке узгоджується з системою категорій, що характеризують та розкривають теоретико-методичні засади аналітичного забезпечення управління нею. Значну увагу приділено дослідженню економічної сутності фінансової діяльності, її структурі та складовим. Що дало можливість прийти до висновку у частині формування та удосконалення ринкових відносин і шляхів ефективного входження країни у систему світового господарства, яке вимагає створення ефективних механізмів розвитку підприємств. Також, звернуто увагу на необхідність визначення методологічних аспектів збору інформації для потреб управління фінансовою діяльністю, які реалізуються у сфері бухгалтерського обліку та його методології, відображеній у облікових стандартах і теоретичних розробках.

Abstract.

The article considers the historical preconditions for the formation and development of financial activities of enterprises, outlines the main stages of its formation. Theoretical understanding of the problem of financial activity is carried out, which is consistent with the system of categories that characterize and reveal the theoretical and methodological principles of analytical support for its management. Considerable attention is paid to the study of the economic essence of financial activity, its structure and components. Which gave the opportunity to come to a conclusion in terms of formation and improvement of market relations and ways of effective entry of the country into the world economy, which requires the creation of effective mechanisms for enterprise development. Also, attention is paid to the need to determine the methodological aspects of collecting information for the needs of financial management, which are implemented in the field of accounting and its methodology, reflected in accounting standards and theoretical developments.

Ключові слова: *фінансова діяльність, фінансові ресурси, історія розвитку, фінанси, інвестиції, іноземний досвід.*

Keywords: *financial activity, financial resources, history of development, finance, investments, foreign experience.*

The ground of necessity of research of financial activity of agrarian enterprises lies in plane politics of government control of agricultural industry and problems of financial management. For realization of state administration it is important to know the actual and potential state of agrarian enterprises with the aim of grant of state support, adjusting of reproductive processes, support of input of innovations, creation of equal terms for the participants of market and others like that.

At the level of enterprise financial activity is needed for providing of the proof financial state, him all-round estimation with the aim of the effective use of financial resources and them rational placing.

A significant contribution to the study of financial processes, the specifics of their development was made by domestic scientists: O. Balizinska [2], T. Belyalov [3], N. Galazyuk [6], V. Dovgalyuk, I. Zyatkovsky, N. Nalukova [10], A. Podderiyogin [14], O. Tereshchenko [13], I. Filina and others. Accounting for activities has been studied by scientists M. Demyanenko, F. Butynets, V. Zhuk, G. Kireytssev, N. Koval, M. Kotsupatrim, M. Ogiychuk, N. Pravdyuk, O. Petruk, O. Radchenko, P. Sabluk, I. Sadovska, N. Tkachenko, etc. [12].

Scientists have revealed the importance of the problem, its system and relationships, but due to changes in the economic environment and methods of

financial activities, accounting issues are always relevant, as it is necessary to take into account current trends in financial and accounting science to solve management information problems.

Financial science as social phenomenon was formed recently. She arose up in the middle of XV of century, when the row of the serious changes related to the change as of the economic system took place in the economy of countries of Western Europe. XV - XVII of century in Western Europe is an epoch of the primitive piling up of capital and rapid development of international trade. Financial researches of scientists of this epoch had practical character exceptionally. Scientists-mercantilisms (from *итал.* Mercante is a merchant) identified a concept "riches" with money and main task of financial activity counted bringing in the country of greater mass of money due to exceeding of commodity export above an import. The known representatives of mercantilisms were to Italians F. Petrarch, D. Caraf, F. Guicciardini, J. Botero, N. Machiavelli [4; 14].

In the XVII century. English scientists T. Maine, J. Locke, and T. Hobbes made a significant contribution to the development of financial science. The economic ideas of the Scotsman J. Law (1671-1729), author of *Money and Trade with a Proposal on How to Provide the Nation with Money*, were far ahead of the epoch. The main idea of his theory was that money is a decisive factor in the economic development of the state; they should not be metal, but credit and be created by banks for the needs of the economy [12].

In the XVIII century. German scientist I. Justi in the work "System of financial economy" for the first time systematically teaches the basic principles of financial science. The issues of finance were also studied by scientists L. Sekondorf and I. Sonnelfeld.

In the end XVIII of century takes place becoming of classic school of political economy. Known her representatives were F. Quesnay, A.R.-J. Turgot, O. Mirabeau, A. Smith, D. Ricardo, J.-B. Sei, S. Mill. The basic postulate of school was a capacity of market economy for self-regulation, and by the task of the state is providing economically of favourable terms for a stock accumulation. The representatives of this school spared much attention the question of finances, but did not distinguish them from a political economy, not considering them independent science [4; 12].

There is industrial revolution in the first half of XIX to the century, a market economy continues to develop. It predetermines the bloom of financial science. XIX of century that studied the question of finances, there are the German scientists of O. Bem-

Bawerk (investigated a capital And percent, his ideas are fixed in basis of financial operation – discounting), K.T. Pay (gave out in 1826 – 1832 pp. first textbook from finances the «Basic beginning of financial science»). Among labours of the Swedish scientist K. Viksel it follows to pay attention to such works «Cost, capital and rent» (1893), «Research in the areas of theory of public finances» (1896), «Percent and prices» (1898), «Lectures on a national economy» (1901 – 1906). A researcher tried to analyse, what role a money factor plays functioning of market economy [4; 12].

By the characteristic sign of western financial science of XIX - XX of century was her orientation on research of essence and conformity to law of development of public finances.

In the spotlight of representatives of classic theory of finances the questions of estimation of efficiency of different forms of financing stand from the point of view of *капіталодавців* (proprietors and creditors of enterprise), and also financial aspects of founding, liquidation and restructuring of enterprises. According to classic approach the process of forming of financial resources of enterprise it follows to examine as a "auxiliary function of the second order", that must provide his necessary capital for realization of investments with the aim of increase of efficiency of productive activity [12; 14]. Thus, investment decisions and suggestions in relation to financing can be examined it is isolated. Within the limits of classic theory distinguish two basic conceptions: theory of investing and theory of financing (Fig. 1.) [4; 12].

Market transformations in Ukraine, the need to develop a competitive economy require significant financial resources. Therefore, an important condition is the development of an effective mechanism for financial activities, which as part of financial management forms their optimal structure.

With deepening of processes of economic reforms, as researchers mark, in particular T. Belyalov [3], the necessity of search of variants of forming and improvement of market relations and ways of the effective including of country *актуалізується* for the system of world economy. The main criterion of efficiency here is a receipt of maximal effect for minimizations of economic and social charges of society. For this purpose necessary creation of effective mechanisms of distribution of factors of production, including financial, improvement of legal forms and mutual relations of subjects of economic activity, removal of internal and external obstacles of activity, that are reasons of socio-economic tension both in the state, and on separate enterprises.

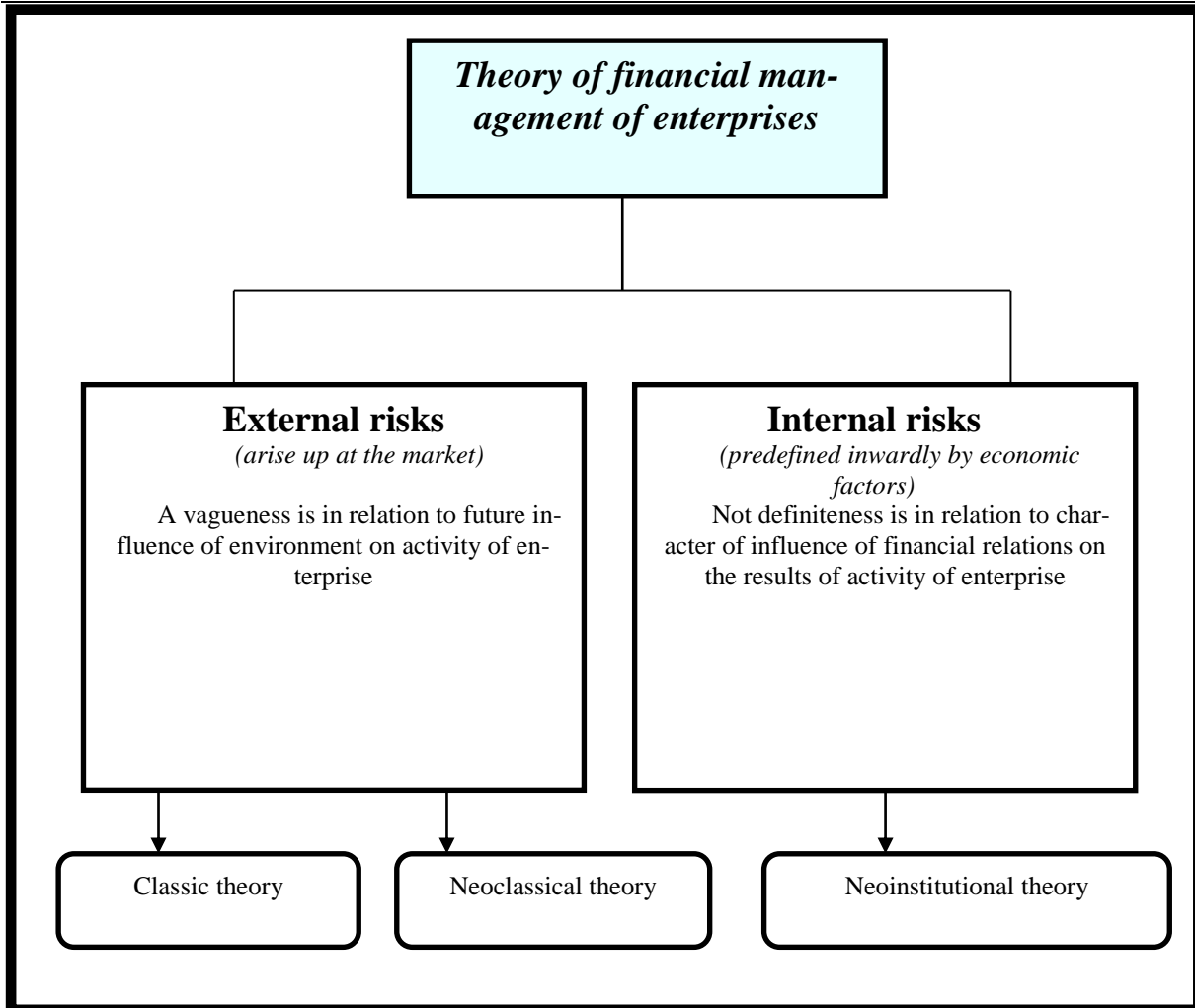


Fig. 1. Basic approaches to the basic provisions of financial management

A source is formed by an author on basis [4; 14]

Objectivity of existence of finances requires deep cognition of essence of role and functions of this economic category, as in the market conditions of manage finances are main means and management instrument, exactly due to them there are distribution and exchange of products, commodities and services. The level of opening of category finds a reflection in dominating economic manoeuvres and finds the reflection in the legislation of the state that shows up in the basic parameters of management an economy on макро- and microlevels. If a macrolevel is mainly the element of методології of the investigated category, then a microlevel comes forward as the stage of the practical use of term «finances» and his derivatives after researches of other scientists, such as O. Bazilinska, O. Basarab [2].

Traditional for home practice is determination, that functioning of enterprise is accompanied by the continuous rotation of money, in obedience to the postulates of political economy and marxist theory, that comes true in the forms of charges of resources and receipt of profits, their distribution and use, as other researchers underline, in particular N. Galazyuk [6]. A research object here are determinations of sources of money, their structure, directions and forms of financing, capital structure, settling with market contractors: by the suppliers of material and technical

resources, customers of products, by public organs from tax payment, receipt of financing, by proprietors and workers of enterprise and others like that. Exactly these money relations folded maintenance of financial activity of enterprise, that the all financially-economic was determined.

Financial activity of enterprises is one of the most difficult and risk types of business. Her results largely influence on efficiency of enterprise on the whole. To the substantial factors that slow development of such activity in Ukraine, it follows to take: insufficient economic efficiency of projects of financial activity, subzero providing of agrarian enterprises financial resources, that does not give an opportunity to carry out such activity at high level, difficulties with bringing in of investments through the subzero investment attractiveness of enterprises, weak state defence of capital of investors, absence of market infrastructure and effective mechanisms of realization of financial activity, investing and increase capital financial method and instruments [8; 12].

Therefore further input in Ukraine of envisaged by international practice of principles of account and analysis of financial activity it must come true taking into account the modern state of economy, specific and features of functioning of home enterprise in an agrarian sphere. Excessive orientation on foreign experience,

unweighed borrowing of principles and rules of estimation, account and analysis of financial activity, that folded in foreign countries, does not give an opportunity to take into account the national features of modern politics of financial activity and accumulated past experience. There are many contradictions between the нововведеную system of estimation and account of financial activity, determination of this type of enterprise and tax law, by other civil legal acts.

The theoretical comprehension of problem of financial activity comports with the system of categories that characterize her. For opening of теоретико-методичних principles of the analytical providing of management it is necessary to consider a concept «finances», «financial resources», «money streams» by her, «investment activity» and others like that, constituents of financial activity, their evolution and methods of collection of information for an effective management. A key moment here are necessities of financial management in opinion of researcher R. Alborova [1]. Thus, there is a necessity of all-round research of economic essence of category «financial activity» and the most complete concordance her from registration a theory and practice.

In a soviet period, after researches of O. Birman [4], there is becoming of financial conception, according to that financial relations arise up in the field of productive and contain all forms and directions of the facilities related to the grant to the планово-збитковим enterprises, by assignations on new building and irretrievable and turning receipt of money from a budget. Thus, there is a process of the permanent moving of money from the funds of enterprises in a national fund and vice versa. Totality of relations, monetary resources expressed by means of real обороту, in this time get the name «financial side of production». It was considered that «from all forms and types of money relations in a concept «finances» take away those, that touch formation and use of the centralized and decentralizing funds of monetary resources, formation and use of financial resources, only [4; 12].

Determination of finances is driven to many labours of foreign authors, that light up them economic essence, to our opinion, something is simplified. They are interpreted as the best method of increase of income, receipt of profits and others like that.

For example, in the textbook "Finance" Zvi Bodi and Nobel Laureate in Economics in 1997 Robert Merton underline that «finances are scientific discipline

that studies the question of distribution of insufficient monetary resources in time and in the conditions of vagueness». Professor at Humboldt University in Berlin – Charles Blancart gives determination of financial science an university as an economic analysis of government activity [5; 8].

The brought determinations over of economic essence of finances do not dip out the variety of conceptual approaches and reasoning from this question. About divergence of positions such their short enumeration testifies even.

1. Finances are application of various receptions and methods for the achievement of maximal sufficiency of firm or total worth of the inlaid capital.
2. Finances are the system of relations concerning motion of money.
3. Finances are the system of imperative money relations.
4. Finances are systematic motion of financial funds, that express relations concerning a necessity, obligatory exception of cost and their use in public interests [12; 14].

As leading researchers mark, one of specific signs of finances consists in that financial relations are always related to forming of money profits and piling up, that acquire the specific form of financial resources. They are formed by the subjects of menage and state due to different money profits, withholdings and receivables, and used on the extended recreation of production, material stimulation of workers, satisfaction of social and other necessities of enterprise, industry and society on the whole.

A basic task of finances is the financial providing of activity of enterprises. Also important is a search of optimal balance between profitability of business and financial risks. For providing of current financial necessities of business usually attract short-term bank credits. For satisfaction of long-term necessities more often bonded or shares of stock without the fixed dividend. Such strategic decisions about credits or issue of equities determine a capital structure. Other side of finances is a decision about investments, investments of present free facilities [12; 14]. Without regard to that in home economic science the generally accepted idea was not formed in relation to a term "financial activity", home scientists undertook sound studies of essence of financial activity. Systematization of determinations of term "financial activity" after different authors will point in a table 1.

Table 1

Determination of term «financial activity»	
Author	Determination of term «financial activity»
<i>As to activity that results in the changes of size and composition of property and loan asset of enterprise</i>	
National position (standard) of record-keeping 1 the «General requirements to the financial reporting»: Order of MFU № 73 from 07.02.2013.	Financial activity is activity that results in the changes of size and composition of property and loan asset of enterprise.
Tereshchenko OO Financial activity of business entities: textbook. manual OO	Financial activity of enterprise in the narrow understanding is activity that conduces to the changes of size and composition of property and borrowed asset, id est related to financing of enterprise; in the wide understanding are all measures, related to mobilization of capital, his use, increase and return.

Tereshchenko. K. : KNEU, 2003. 554 p.	Financial activity includes all complex of the functional tasks, related to financing of enterprise, investment activity and financial providing (by service) of operating activity.
<i>As to activity that decision influence on the processes of generating of cost of enterprise</i>	
Podderiyogin AM Finance of enterprises. AM Podderiyogin and others. K. : KNEU, 2005. 546 p.	Financial activity (financing) has decision influence on the processes of generating of cost of enterprise. Yes, optimization of capital (optimization of financing) structure conduces to reduction of expenses on his bringing in and creates a capital base for an operating-room and investment activity.
Oparin V.M. Finance: textbook. manual V.M. Oparin. K. : KNEU. 2002. 240 p.	Financial activity of enterprises is represented in money streams, must be organized by three methods: commercial settling; unprofitable activity; estimate financing.
<i>Як діяльності, яка вирішальний вплив на процеси формування фінансових ресурсів підприємства</i>	
Lyshilenko O.V. Accounting: textbook. O.V. Lishilenko. Publisher: CUL-Year: 2009. 230 p.	Financial activity this forming of financial resources of enterprises, receipt and use of income (as dividends), allocation of capital in assets, financing of capital investments, depreciation politics, tax payment and other That is why a term «FD» is used in the narrow understanding by words (according to his legislative interpretation), and as him the basic, generally accepted value.

Continuation of table.1

Financial enterprises. Forex MMCIS Group. URL: http://best-dc.ru/ .	Financial activity is the system of the use of different forms and methods for the financial functioning of enterprises and achievement by them the put aim. ФД is sent to: financial providing of production; search of backlogs of increase of profits, income, profitability and solvency; implementation of financial obligations is before the subjects of menage, budget, banks; mobilization of financial resources is in a necessary volume (on a production and social sphere, capital increase); control is after financial resources.
Commercial Code of Ukraine, January 16, 2003 № 436-IV.	Financial activity of subjects of menage includes money and other financial mediation, insurance, and also auxiliary activity in the field of finances and insurance.
Determination of author	<i>Financial activity is a process of management forming, distribution and use of financial resources of subject of menage with the aim of achievement of фінансово-економічних aims. She includes a purposeful management money streams on an enterprise, generating of additional cost, her maintenance and conditioning for the use. As a type over of activity she brings to the changes in a size and composition of capital and loan facilities.</i>

A source is formed by an author

In the modern determination used in registration and economic normative terminology, financial activity of enterprise is the system of forms and methods that is used for the financial providing of functioning of

enterprises and achievement by them the put aims, that results in the changes of size and composition of property and loan asset of enterprise, as it is represented on Fig. 2.

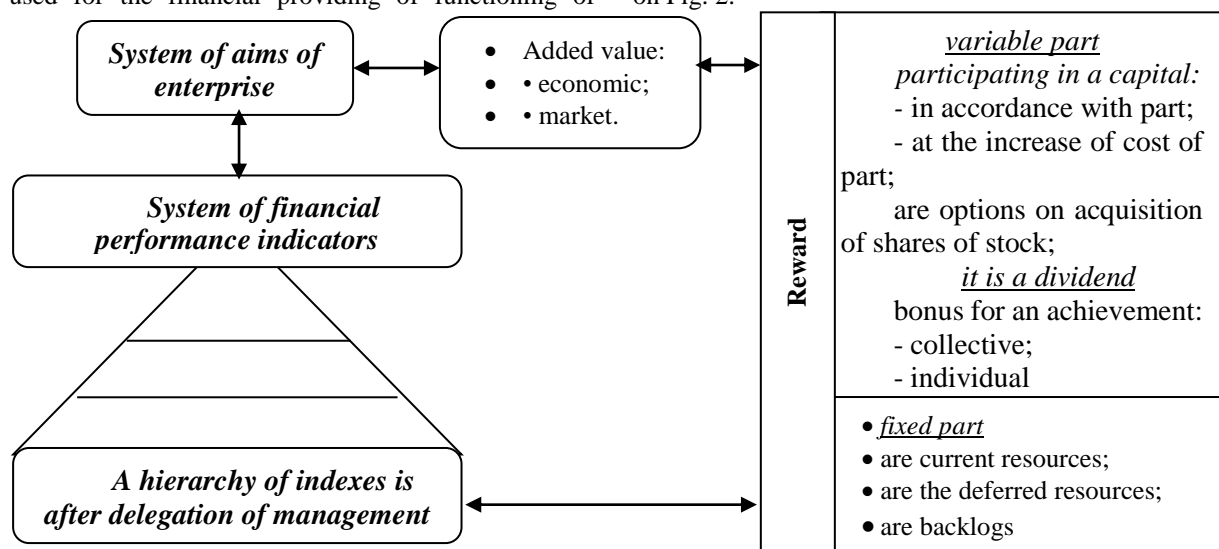


Fig. 2. System of financial activity, oriented to the increase of cost of enterprise

Source: [4; 12].

As see, in relation to normatively-legal acts, then in NP (S) BO №1 financial activity is activity, that

results in the changes of size and composition of capital of enterprise, that is not the result of operating activity

[11]. According to positions of the Commercial code of Ukraine financial activity includes money and other financial mediation, insurance, auxiliary activity in the field of finances and insurance [7].

Such narrowing of concept about financial activity of enterprises is the example of the not quite successful use of the generally accepted terminology in state normative acts: in fact it abandons such phenomena outside a concept "financial activity", as forming of financial resources of enterprises, receipt and use of income (including as dividends), allocation of capital in assets, in particular financing of capital investments, depreciation politics, tax payment and other.

Home science interprets this concept, as:

1) activity of subject of menage that will be realized by the use of corresponding forms and methods of the financial providing of functioning of enterprises for an achievement by them primary purpose - receipt of profits;

2) activities related to organization of finances of enterprise and realization in accordance with aims and tasks to strategy of economic development of managing subject. This activity is related to forming of assets and financial capital structure;

3) the special type of activity of personnel of enterprise from forming and use of financial;

4) financial activity that is simultaneously examined in narrow and wide values. In a narrow value basic maintenance of financial activity consists in financing of enterprise. In this case the examples of motion of money are such: own capital receipt from outsourcing, receipt of loans, redemption of loans, inpayment of dividends. In a wide value under financial activity understand all measures, related to mobilization of capital, his use, increase (by the increase of cost) and return;

5) activity of subject of menage, related to mobilization of financial resources, necessary for implementation tasks that was put before him by his founder [4; 12].

Thus, it is possible to assert that financial activity (financing) has decision influence on the processes of generating of cost of enterprise. Yes, optimization of capital (optimization of financing) structure conduces to reduction of charges on his bringing in and creates a capital base for a successful operating-room and investment activity.

Change of size and composition of property asset as management object, and thus and as a category of economy, completer in all opens up in a financial management. From the point of view of economic theory a capital is the abstract sum of financial resources in a money form, that is given by their proprietor or creditor to the managing subject with the aim of investing, and characterized by legal and sentinel aspects.

On the basis of analysis the brought determinations over draw conclusion, that financial activity is a process of management forming, distribution and use of financial resources of subject of menage : purposeful management money streams, generating of valueadded, her maintenance and conditioning for the use. In addition, she is the type of

activity that results in changes in a size and composition of capital and loan facilities for providing of operating and investment activity financial resources.

Id est financial activity (in the wide understanding) embraces the complex of functional tasks of management (financial services of enterprise) and related to financing, investment activity and financial providing of operating activity of subject of menage, is an original interlink between the functions of bringing in and use of financial resources [8].

According to modern tendencies in area of financial science, the greatest фінансово-економічною aim of management activity is an increase of cost of enterprise and profits of his proprietors. Coming from it, financial activity can be examined as a process of management generating of valueadded, her maintenance and conditioning for the use.

The table of contents of financial activity consists in making of administrative decisions in relation to the most effective use of financial mechanism for the achievement of tactical and strategic tasks of enterprise. The primary purposes of such activity can be examined within the framework of classic administrative triangle of aims: providing of stable liquidity (to solvency); maximization of profitability (both property and combined asset); minimization of risks.

Financial activity is the family an interlink between the functions of bringing in and use of financial resources [14]. It is possible to distinguish three basic blocks of problems, before that financial services appear for organizations of financial activity: 1) prognostication of bankruptcy and estimation of canційної possibility of enterprise; 2) ranges of problems of financing; 3) choices of priority directions of the use of limit financial resources [12; 14].

From the practical point of view financial activity includes for itself: system of the economic planning, credit-financial system, control system by financial risks, system of account and accounting, system of the tax planning. Within the limits of financial activity organization and co-ordination of works come true on bringing in of financial resources; to providing and fulfilling commitment on credits and loans, to allocation of financial resources on an enterprise.

Thus, maintenance and forms of financial activity taking into account category gap-fillingness, gives an opportunity to expose the concept of financial activity. The basic tasks of financial activity are: choice of optimal forms of financing, capital of enterprise and directions of his use structure with the aim of providing stably of high profitability; збалансування at times of receivables and charges of means of payment; maintenance of the proper liquidity and timeliness of settling [12].

Considering economic essence of financial activity, her structure and constituents, come to the conclusion, that forming and improvement of market relations and ways of the effective including of country in the system of world economy requires creation of effective mechanisms of development of agrarian enterprises. Greater part them lies in the field of financial resources and realization of financial activity.

To that end it is necessary constantly to perfect

methodology of the analytical providing of management through categories «finances», «financial resources», «financial activity». A key moment here are necessities of financial management [12; 14]. Thus, there is a necessity of all-round research of economic essence of category «financial activity» and the most complete concordance her from registration a theory and practice. To our opinion, further researches lie inplane process of capture of data for a management forming, distribution and use of financial resources of subject of menage : management money streams, generating of valueadded, her maintenance and conditioning for the use. Founding to such conclusion is and that in the developed countries distinguish two basic directions of financial activity : actually activity and management money streams.

It is therefore necessary to define the methodological aspects of collection of information for the necessities of management financial activity, that will be realized in the field of a record-keeping and to his methodology represented in registration standards and theoretical developments.

References:

1. Alborov R.A. Accounting in the system of economic methods of agricultural production management. R.A. Alborov. Agricultural economics. enterprises. 2001. № 10. S. 23–28.
2. Bazilinska O. Ya. Problems of financial management of enterprises in the conditions of formation of the financial system of the country. O. Ya. Bazilinska. Culture of the peoples of the Black Sea region. 2006. № 89. S. 19–21.
3. Belyalov T.E. Mechanism for managing the financial activities of corporate enterprises: Dis. for the degree of Candidate of Sciences. econ. Science: special. 08.06.01 «Economics, organization and management of the enterprise». T.E. Belyalov. K., 2006. 215 p.
4. Birman A. M. Finance of the national economy

of the USSR. in 2 h. M., 1953. 57 p.

5. Blancart S. Public finance in a democracy: an introduction to financial science: a textbook. S. Blancart: for science. ed. and before. V.M. Fedosov; lane. with him. S. I. Tereshchenko, O.O. Tereshchenko. K. : Lybid, 2000. 653 p.

6. Galazyuk N.M., Ivanochko S.S., Kipershain A.A. Methods of complex analysis of the results of financial and economic activities of natural monopolistic structures. N.M. Glazyuk, S.S. Ivanochko, AA Kipershain. URL: www.nbu.gov.ua/portal/20./index.htm.

7. Commercial Code of Ukraine: The Verkhovna Rada of Ukraine dated 16.01.2003 № 436-IV (appeal date 03.04.2021).

8. Koval N.I. The economic essence of financial resources and their categorical apparatus. N.I. Koval. zb. Science. wash. *Bulletin of Sumy. state agrarian. University: Series: Finance and Credit*. Vip. № 2. Sumy, 2007. S. 384–385.

9. Lyshilenko O.V. Accounting: a textbook. 3rd ed., Revised. and ext. O.V. Lishilenko. K. : 2009. 230p.

10. Nalukova N. Financial activity of business entities: the essential-analytical aspect. N. Nalukova. Galician Economic Bulletin. 2011. №1 (30). P.166 – 174.

11. National Regulation (Standard) of Accounting 1 «General requirements for financial reporting»: IFI order of 07.02.2013. № 73 (appeal date 15.04.2021).

12. Accounting management of financial activities of agricultural enterprises. Monograph. Vinnytsia: Publishing House PE «Edelweiss and K», 2013. 302 p.

13. Tereshchenko O.O. Financial activity of business entities: teaching method. way. for self. studied dist. O.O. Tereshchenko. K., 2006. 312 p.

14. Finance of enterprises: a textbook. ker. aut. count and sciences. ed. prof. AM Podderiyogin 4th ed., Ext. and processing. K. ; KNEU, 2002. 571 p.

UDC 338.432: 006.83: [006.032 + 006.034]

Kovalchuk S.

PhD in Economics, Associate Professor, Department of Economics, Vinnytsia National Agrarian University, Ukraine

[DOI: 10.24412/2520-6990-2021-16103-42-51](https://doi.org/10.24412/2520-6990-2021-16103-42-51)

QUALITY OF AGRICULTURAL PRODUCTS IN THE SYSTEM OF EUROPEAN INTEGRATION PRIORITIES OF UKRAINE

Abstract.

The article analyzes the problem of harmonization of Ukrainian quality standards with European ones, considers the peculiarities of implementation of international quality standards in Ukraine, comparative analysis of the new fifth version of international quality standards ISO 9000 series, proves the feasibility and conditions of application of new requirements of international quality standards. The necessity and significance of HACCP implementation are substantiated and create and implement the latest quality management systems for agro-industrial products, as one of the key factors in increasing the export competitiveness of agricultural products on the world market.

Keywords: *international quality standards, products of the agro-industrial complex, harmonization, quality management, free trade zone, integration.*

Formulation of the problem. Ukraine's integration into the European political and economic space has been repeatedly proclaimed as a priority vector for entering the world economy, which not only

corresponds to the natural geopolitical direction of Ukraine's integration strategy, but is a key practical means of forming an effective open economy.