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ACCOUNTING FEATURES IN PRODUCTION OF ORGANIC AGRICULTURAL PRODUCTS

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ABSTRACT

With the development of organic production in Ukraine there is a problem of insufficient information that would satisfy the needs and requests of stakeholders, the lack of regulation of accounting management of such production, the lack of methodological developments in the accounting of costs and output, which would take into account organizational and technological features of organic agricultural production. The purpose of the study is to summarize the existing methodology for cost accounting and output of organic products and to formulate proposals aimed at solving these problems.

On the basis of the research of legal acts, the existing approaches to the definition of the main categories of organic agricultural production are generalized. The necessity of separate accounting of production costs of organic, inorganic and transition products is substantiated, which will have a significant impact on the architecture of the cost accounting system. The specifics of organic production and its impact on accounting organization and methodology are outlined. The system of cost accounting objects is offered, taking into account the peculiarities of technological processes of organic production operators. An expanded nomenclature of cost items has been created to ensure effective control over the organic production process. The structure of the section "Cost accounting" of the work plan of accounts of enterprises-operators of organic production is proposed.

Keywords: production costs, organic production, accounting items, accounting policies, documentation, cost accounting items, bills.

Formulation of the problem.

The organic market is one of the most dynamic food markets in the world. According to experts, Ukraine has an extraordinary resource and economic potential to occupy one of the leading places in the production of organic products on the European and world markets. One of the urgent problems of organic production is the assurance of real quality and conformity of organic products to the requirements of organic production.

State policy in ensuring compliance with the rules of circulation and labeling of organic products for the benefit of consumers is primary important to solve this problem. However, it is equally important to ensure transparency and honesty of organic production at all stages. It is impossible to achieve this without high-quality information support to a wide range of stakeholders on the state of organic production development in Ukraine and by industries and regions (number of operators, area, types of production); quantity of organic produce obtained and its cost; income, costs and efficiency of organic production, etc.

Today, there is insufficient information to meet the needs and requests of stakeholders to ensure effective management of organic production at both micro

and macro levels. The basis of information in production management support is systematic accounting, financial and statistical reporting.

Analysis of recent researches and publications

Organizational, legal, environmental aspects of the development of organic agricultural production are not ignored by Ukrainian scientists. Actual ecological, economic, organizational and financial aspects of organic agricultural production are researched and substantiated by scientists of Vinnytsia National Agrarian University. Problems of ecologically directed activity of agrarian sector of economy, certification of a special branch of dedicated works G. Kaletnik, N. Pryshlyak [1]. The influence of globalization processes on the development of the organic market in Ukraine and the export potential of the Ukrainian organic market have been investigated in the works of V. Mazur, S. Kovalchuk [2], O. Khaetska [3], approaches to financing organic production are considered by O. Prutska [4] and others.

However, with regard to the scientific and applied problems of accounting in organic production, there is a lack of scientific experience. Some issues of the formation of management information on organic production are investigated in the works of Yu. S. Tsal-Tsalka [5].

Highlighting previously unresolved parts of a common problem.

The fragmentary nature of the theoretical and practical studies on organic production accounting, the lack of a methodology for accounting for the costs and output of organic agricultural products, causes the problem of adequate information support about the specified management processes at all levels.

Given the increase in the number of organic farming operators, the increasing demand for their products and the lack of information support for management and other stakeholders, the problem of accounting for organic farming costs is currently urgent and needs comprehensive research.

The purpose of the article

The purpose of the publication is to study the existing methodology for accounting the costs and output of organic crop production, as well as to formulate proposals based on it, aimed at solving the problems of accounting management of organic production.

Outline of the main research material.

The development of organic food production is one way of addressing the global economic, environmental, and social challenges of today's world. O. Prutskaya distinguishes a number of positive effects from the development of organic production. Economic, environmental and social are among them (Fig. 1).

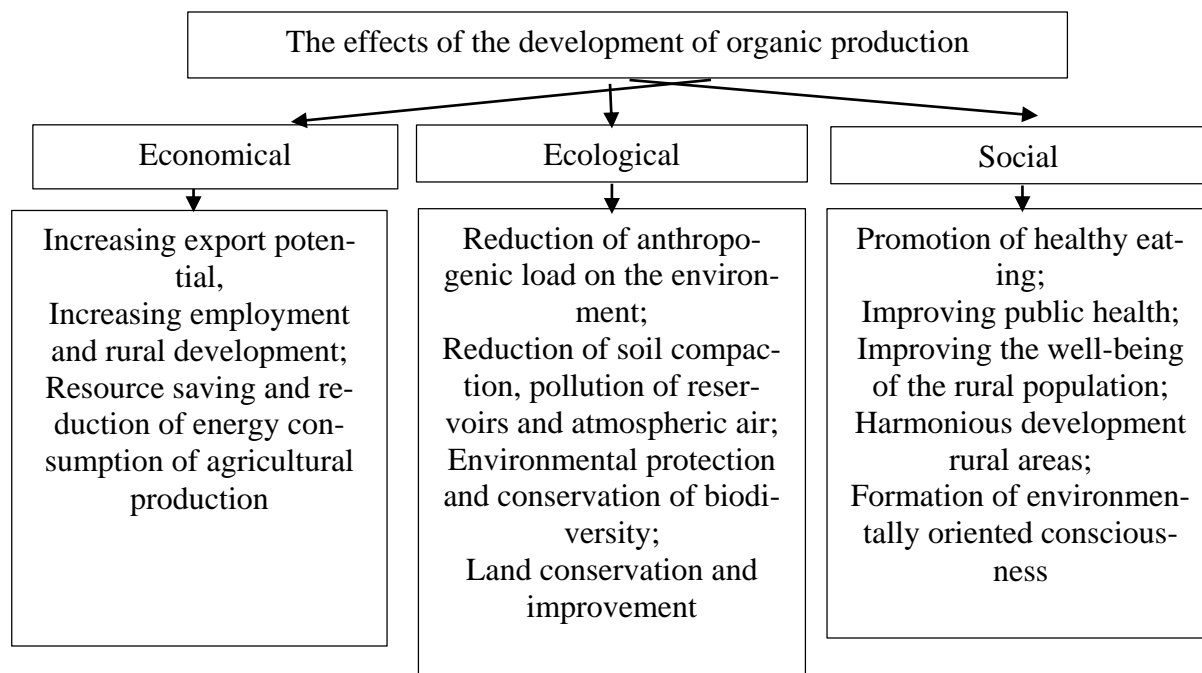


Figure 1. Advantages of organic production

Source: [4]

Achieving these effects is possible due to the organizational and technological specificity of organic production. As defined by the International Federation of Organic Agricultural Movement (IFOAM), organic agriculture is a holistic production system that provides

soil conservation, ecosystems, food security and nutrition. Such a system is designed to create conditions that support environmentally, socially and economically feasible production of agricultural products [6].

In recent years, there has been a positive trend in the development of organic agricultural production in Ukraine (Table 1).

Table 1

Dynamics of the main indicators of organic production in Ukraine

Indicators	Years			Deviation 2018 to 2016
	2016	2017	2018	
Number of organic production operators	246	504	588	342
Area of organic production land (including land in transition), thousand hectares	210	289	381	171

Source: author-based [7]

Experts estimate that the rate of organic production in Ukraine is 5.5 times higher than in Europe and 4.9 times higher than in the world. In 2018, Ukraine ranked 4th in terms of organic supplies to the EU (266.7

thousand tonnes). According to official statistics, Ukraine ranks 11th among European countries and 24th in the world by total area of agricultural land certified as organic (Table 2).

Table 2

Areas of agricultural land involved in organic production (including land in transition period), 2018		
№	Country	Area, thousand ha
1	Australia	35645
2	Argentina	3386
3	China	3023
4	Spain	2082
5	USA	2031
6	Italy	1909
7	Uruguay	1882
8	India	1780
9	France	1744
10	Germany	1373
...
24	Ukraine	289

Source: author-based [7]

However, organic lands occupy less than 1% of the 42.7 million hectares of agricultural land in Ukraine. Organic production in Ukraine is mainly oriented to foreign markets [7].

The dynamics of its development depends on the full and clear legal regulation of organic production. The Ukrainian legislation in the field of organic production is currently being formed. The basic normative act defining the legal, economic and social bases of organic farming in Ukraine is the Law of Ukraine "On production and circulation of organic agricultural products and raw materials" of 03.09.2013. № 425-VII. This Law defines the legal and economic bases for the production and circulation of organic agricultural products and raw materials and aims to ensure the proper functioning of the market of organic products and raw materials, as well as to ensure consumer confidence in products and raw materials labeled as organic [8].

The law treats the production of organic products (raw materials) as the production activities of natural or legal persons (including cultivation and processing), where such production excludes the use of chemical fertilizers, pesticides, genetically modified organisms

(GMOs), preservatives, etc., and all during the production (cultivation, processing) stages, the methods, principles and rules laid down by law for the production of natural (environmentally friendly) products and for the conservation and restoration of natural resources are applied.

On August 2, 2019, the Law of Ukraine "On Basic Principles and Requirements for Organic Production, Circulation and Labeling of Organic Products" came into force on July 10, 2018 №2496-VIII [9]. According to this regulation, organic production is a certified activity related to the production of agricultural products (including all stages of the technological process, namely primary production (including harvesting), preparation, processing, mixing and related procedures, filling, packaging, processing, restoration and other changes in the state of production), which is carried out in accordance with the requirements of the legislation in the field of organic production, circulation and labeling of organic products.

The terms "organic plant growing", "organic animal husbandry", "organic aquaculture" are separately defined in this Law (Table 3).

Table 3

Main categories of organic agricultural production in accordance with the Law of Ukraine "On basic principles and requirements for organic production, circulation and labeling of organic products"

Terms	Definition of a term
Organic production	certified activity related to the production of agricultural products (including all stages of the technological process, namely primary production (including harvesting), preparation, processing, mixing and related procedures, filling, packaging, processing, recovery and other changes in the state of production), which is carried out in compliance with the requirements of the legislation in the field of organic production, circulation and labeling of organic products.
Organic crop production	organic production related to the cultivation of cultivated plants, as well as the procurement of wildlife facilities in compliance with the requirements of the organic production, circulation and labeling of organic products.
Organic animal husbandry	organic production related to the keeping, breeding (production) of farm animals (including poultry and insects) and products for the production of animal products.
Organic aquaculture	organic production related to the artificial breeding, keeping and cultivation of aquaculture facilities in accordance with the requirements of the organic production, circulation and labeling legislation for organic products.

Source: author-based [9]

Therefore, the basic condition for organic agricultural production is its implementation in accordance with the requirements of the legislation in the field of organic production, circulation and labeling of organic

products.

General requirements for organic production (Article 14, item 1) identified the need to separate in time or space the production and storage of organic products,

including accounting of such products, from the production and storage of inorganic products and products in transition [9]. That is, at the legislative level, organic production operators are required to organize separate accounting of the costs of production of organic, inorganic and transition products, which must be taken into account when building a system of accounting objects cost.

Production cost accounting is a complex and complex process that involves documenting operations, defining a list of production cost items and their composition; cost accounting and costing objects; structure of subaccounts and analytical accounts of direct and indirect production costs; the procedure for displaying costs on bills and how to include costs in the cost of each costing object; choice of methods of estimation and accounting of finished goods (main, related, by-products), accounting of expenses of future periods; de-

velopment of methodology and technique for accounting of production costs and forms of internal reporting on costs and output.

The initial accounting stage is the registration of transactions with primary documents. With regard to accounting for the management of organic production costs, the primary documents involved in the process should include information on the following areas for future use:

- operational analysis, internal control and management;
- generation of information for financial reporting purposes by national standards;
- the formation of information for the purposes of financial reporting by international standards;
- formation of information for tax reporting.

With such a comprehensive approach, the primary document will perform a control and information function that will ensure effective cost management (Fig. 2).

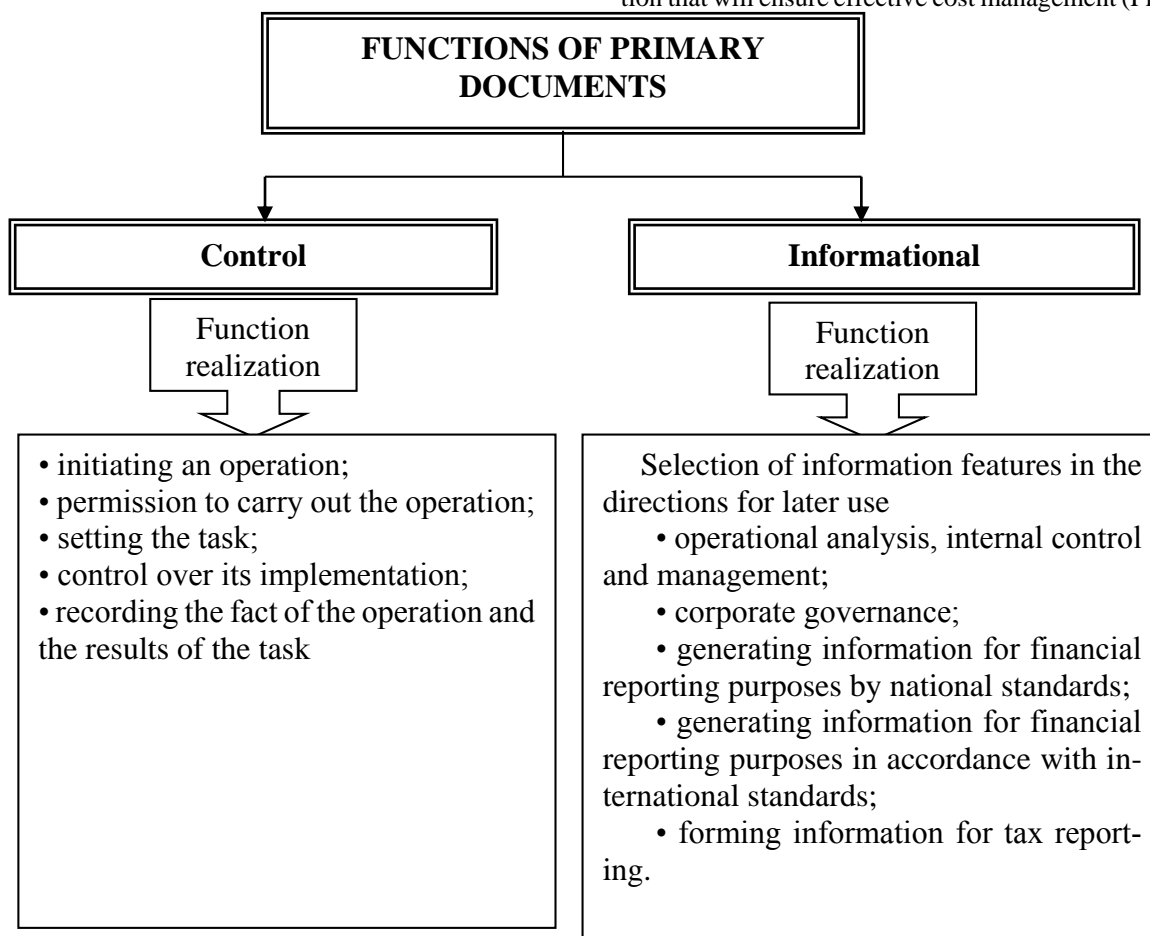


Figure 2. Functions of primary documents

Source: author-generated

The implementation of the control function is ensured by initiating the operation, its resolution, setting the task, monitoring its execution and recording the fact of the operation and the results of the task. Due to the strict prohibitions and restrictions on organic production, the control function of primary documents is particularly important.

The implementation of the information function is ensured by including in the content part of the document all the necessary information, with the allocation of its features in the directions for further use. Alloca-

tion of information by directions of use enables grouping of information for different levels and directions of use, in different sections for forming of reporting and analytical forms, which would satisfy information needs and requests of a wide range of interested persons.

The lack of developed standard documents for accounting of costs and output of organic products necessitates the formation of a package of primary documents independently by economic entities. At the same time the standards of organic production, requirements of the current legislation on production, circulation and

labeling of organic products, technology of its production must be taken into account.

In terms of organic production accounting should be organized by its industries in the composition of which is defined:

- organic crop production (including seed and seedlings);
- organic livestock (including poultry, beekeeping);
- organic mushrooming (including the cultivation of organic yeast);
- organic aquaculture;
- production of organic seaweed;

- production of organic food (including organic winemaking);
- production of organic feed;
- harvesting of organic flora [9].

The objects of accounting of costs in agrarian production, according to the Methodological recommendations for planning, accounting and costing of production (works, services) of agricultural enterprises, are crops (groups of crops), species and groups of animals [10]. However, due to the specifics of the processes of organic production operators, building a system of cost accounting entities for such entities will be somewhat more complicated (Fig. 3).

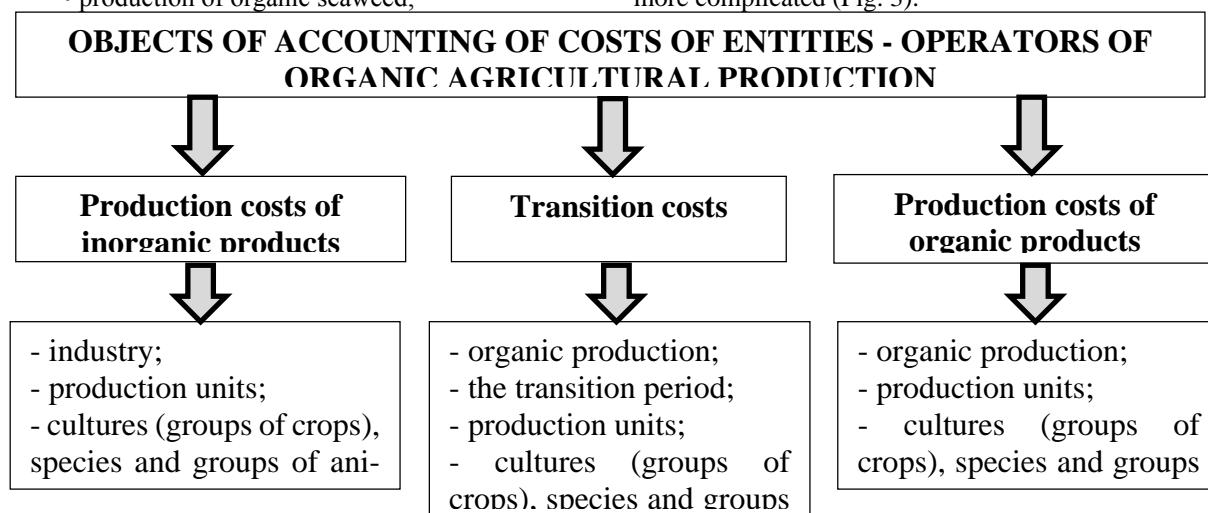


Figure 3. Organic production cost accounting system

Source: author-generated

Accounting is intended to ensure the proper functioning of organic production. In addition, as Yu.S. Zal-Tzalko mentioned, accounting aims to ensure consumer confidence in products and raw materials labeled as organic [5]. This is possible provided that all stages of organic production are properly documented. The lack of developed standard documents for accounting of costs and output of organic products necessitates the formation of a package of primary documents independently by economic entities. Organic production

standards, requirements of the current legislation on production, circulation and labeling of organic products, production technology of production must be taken into account.

In the process of organic production, only substances legally defined (ingredients, components) are allowed to be used, with the maximum levels allowed. It is forbidden to use agrochemicals, pesticides, antibiotics for preventive purposes, hormonal drugs, animal growth stimulants, etc. (Figs. 4, 5)

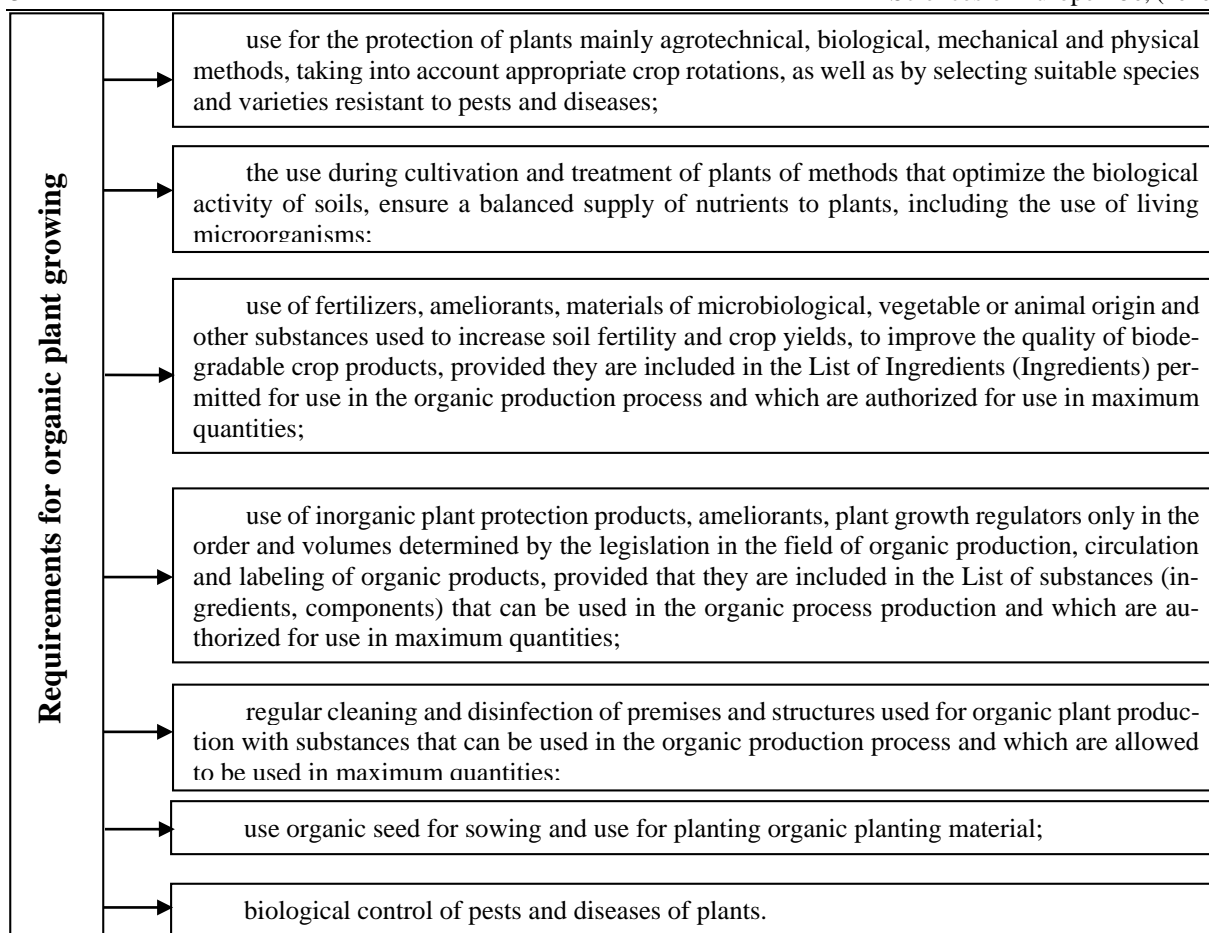


Fig. 4. Requirements for the production of organic plant production

Source: author-based [9]

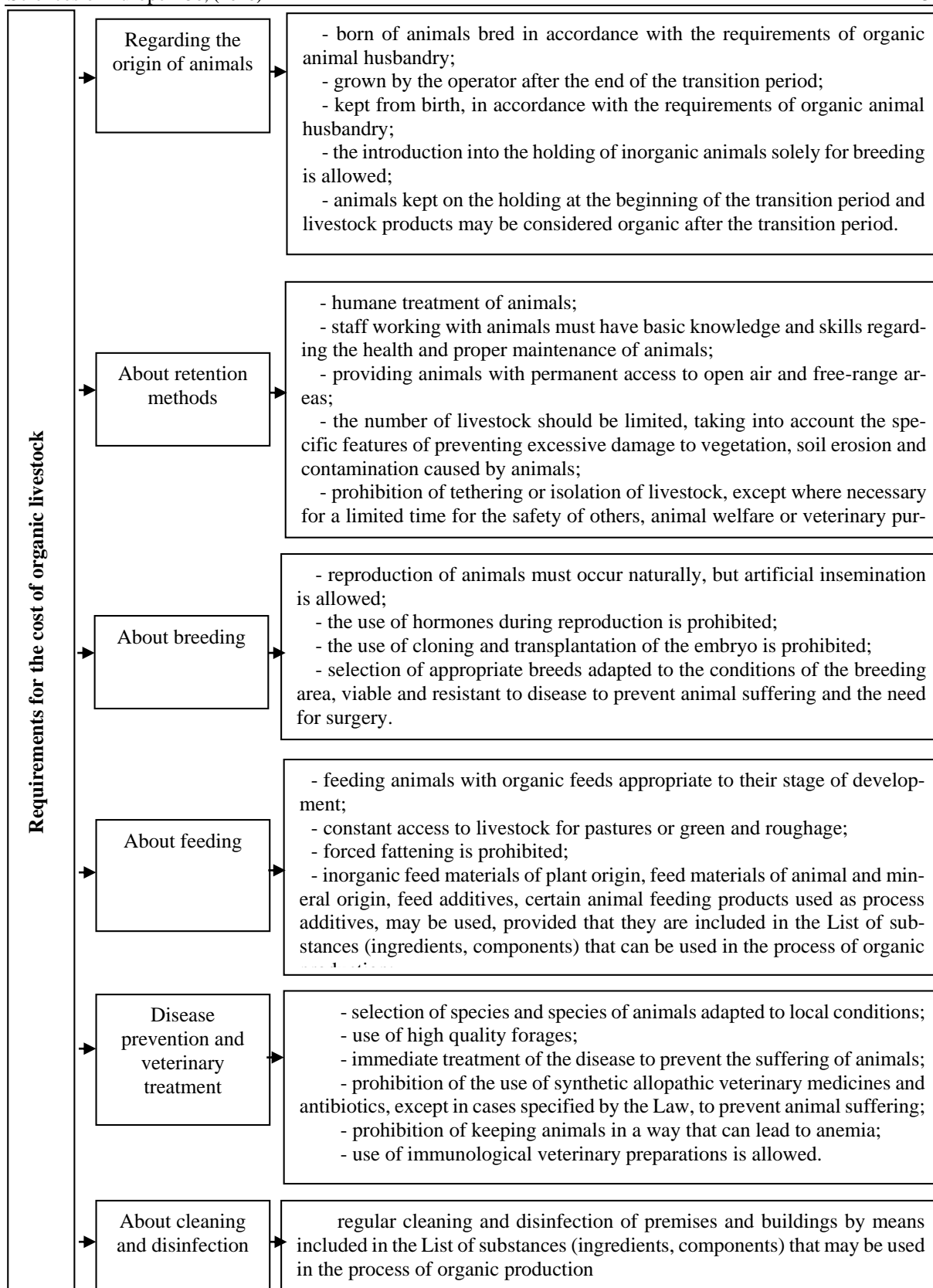


Fig. 4. Requirements for the production of organic livestock products

Source: author-based [9]

Such prohibitions and restrictions make the organization of the expense of seeds, planting material, plant and animal protection, fertilizers particularly detailed

in order to ensure effective control over the production process. This can be achieved by grouping and accounting the cost of the cost items.

Nomenclature of cost accounting articles of organic farming

Cost Accounting Articles	Composition of expenses related to the article
1	2
Salary expenses	Includes basic and additional remuneration of employees directly engaged in the technological process of production
Seeds and planting material: - Purchasing organic; - grown during the transition period; - grown under conditions of organic production; - others	Includes the value of seeds and planting material of our own production and purchased that are used for the sowing (planting) of appropriate crops and plantations, except young perennial plantings.
Fuel and oil	Reflect the complex price of fuel, which includes its cost for technological operations, as well as the cost of oils, etc.
Fertilizers: - fertilizers, ameliorants, microbiological, vegetable or animal origin; - other substances used to increase soil fertility and crop yields, which are biodegradable; - fertilizers and soil improvers that can be used in organic production in maximum quantities; others.	Included are costs of organic (manure, peat, compost, manure, etc.), mineral, bacterial, other fertilizers and micro fertilizers.
Means of protection of plants and animals: - organic plant and animal protection products; - inorganic plant and animal protection products, growth regulators included in the List of substances (ingredients, components) that can be used in the organic production process; others.	The cost of biological and other means used to control weeds, pests and diseases of agricultural plants and animals is included.
Feed: - made from organic feed materials using predominantly biological, mechanical and physical production methods; - content in the feed not more than one - an ingredient of agricultural origin produced during the transitional period; - purchased (meeting the requirements of organic production); others.	The cost of feed is displayed own production and purchased, the cost of moving them internally from the field to a permanent storage location. This article also covers the cost of forage preparation fodder workshops and fodder kitchens
Raw materials: - raw materials and materials that can be used in the organic production process; - raw materials and materials that can be used in organic production in maximum quantities; - others.	The costs of raw materials, other materials allowed for use in the process of organic production by technology, allowed for use with restrictions and others are displayed.
Works and services	The cost of work and services of its own ancillary industries that meet production needs and the cost of production services provided by third parties, including water charges for irrigation and other services, are reflected.
Expenses on repair of fixed assets	Amounts for the remuneration of employees engaged in repair operations, the cost of spare parts, repair and construction and other materials spent on the ongoing repair of fixed assets, including the cost of fuel and lubricants used for repair and running machines after repair.
Other expenses for the maintenance of fixed assets	Expenses for depreciation, rent, water supply, drainage, electricity, heating and other objects of the plant industry.
Other expenses	Costs that are directly related to the production of certain crop products and are not included in one of the above articles are displayed, namely: the cost of overalls and work footwear given to employees; payments for property insurance, crops and more
Total expenditures	Brigade, farm, workshop and overhead costs are displayed

Source: author-based [9, 10]

In determining the items of expenditure, it is necessary not only to properly formulate their structure, but also to give comprehensive characteristics of the composition of each article. This is especially true of the specific costs of organic production.

The proposed system of accounting records will make it possible to differentiate between the costs allowed by the legislation for implementation in organic farming and the costs for which there are certain limitations. This, in turn, will improve the information sup-

port of the control function of the management of organic production and will provide the opportunity to reasonably calculate the cost of production.

Formed at the enterprise nomenclature of cost items, as well as the method of calculating the cost of organic products, the method of its assessment, it is advisable to approve the relevant regulatory document (order or regulation on accounting policies). As a separate annex to such an ordinance, it is advisable to develop a work plan of accounts that takes into account the features of organic production (Table 5).

Table 5

Work plan of accounts (fragment) of enterprise-operator of organic production

Account name	Account code (subaccount)	Analytics	Additional attributes of analytics
1	2	3	4
Production costs			
Production	23		
Plant growing	231	Organic crop production. Crop Transition. Inorganic crop production.	Years of production; cultures (groups of cultures); fields; production units; cost items.
Livestock	232	Organic animal husbandry. Livestock transition. Inorganic livestock.	Types of production; groups of animals; production units; cost items.
Total expenditures	91	. Organic production overheads. Transition overheads.	Cost items; production units; permanent or variable.
Final product			
Products of agricultural production	27		
Crop production	271	Organic crop production. Crop production in transition. Inorganic crop production.	By types of products.
Livestock products	272	Organic livestock products. Livestock products in transition. Inorganic livestock production.	By types of products.

Source: author-generated

According to the study, the accounting policies of organic production companies, in most cases, do not take into account the technological features of organic production. The proposed components of accounting policies for organic production costs will allow them to be organized separately and, therefore, to provide information needs of users.

Conclusions and suggestions

In the absence of regulatory regulation of accounting in the conditions of organic production, the formation of internal accounting regulations is a prerequisite for the effective management of such production. The application in the accounting practice of organic producers of the proposed system of cost accounting objects, which takes into account the specific technological processes of operators of organic production, will allow to organize a separate accounting of the costs of production of organic products, inorganic products and products of the transition period.

The introduction of the developed nomenclature of cost accounting articles will allow to differentiate into accounting the expenses allowed by the legislation in the conditions of organic production, from the expenses for which there are certain restrictions. This will improve product quality control information. The formed system of analytical accounts is called to provide information needs of management on expenses in organic production.

Believed that the promising directions of further scientific research on this issue are the development of methods of cost accounting and costing of organic agricultural products; methods of accounting and distribution of overhead costs; displaying relevant information in financial, management and statistical reporting; development of methodological support for accounting of organic production costs. Given the strategic prospects for the development of organic agricultural production in Ukraine, as part of the sustainable

development concept, it is necessary to develop a unified system for informing the institutions of society in order to assess the state of organic production, formulate a strategy for its development and to ensure effective management of these processes.

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ТЕОРЕТИЧЕСКИЕ АСПЕКТЫ УПРАВЛЕНИЯ ЗАТРАТАМИ НА ПРЕДПРИЯТИИ

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THEORETICAL ASPECTS OF ENTERPRISE COST MANAGEMENT

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АННОТАЦИЯ

В настоящей статье рассмотрены теоретические аспекты управления затратами. На основе которых была определена цель, проблема, актуальность, подходы исследования зарубежных ученых. А также представлены концептуальные положения системы управления затратами, где изучены критерии по сохранению, функционированию и развитию системы управления затратами.

ABSTRACT

This article discusses the theoretical aspects of cost management. On the basis of which the goal, problem, relevance, research approaches of foreign scientists were determined. The conceptual provisions of the cost management system are also presented, where the criteria for the preservation, operation and development of the cost management system are studied.

Ключевые слова: управление затратами, издержки, прибыль, планирование затрат.

Keywords: cost management, costs, profit, cost planning.