

the agrarian sector of the country's economy. In our opinion is to leading components of influence – economic-social. The leading measures for these components include:

- It is the measures for the economic stimulation of efficient economic activity of the livestock industry;
- It is a financial support for the implementation and promotion of environmentally sound and efficient production technologies in the livestock sector (formation and allocation of funds;
- It is a program for the insurance of the main herd of animals of their qualitative condition for the unpredictable;
- It is to imposing sanctions for inefficient livestock farming;
- It is to carrying out ecological audit and ecological audit of economic activity of the livestock industry;
- It is a development and a improvement of regional programs for increasing the volume of finished livestock products;
- It is a development of comprehensive measures to improve the socio-economic status of livestock producers;
- It is a creation of methods of accounting, ecological and economic estimation of losses from environmental degradation due to economic activity of the livestock industry, etc.

These approaches are possible only for effective and efficient implementation if a comprehensive program of accounting development in the agriculture sector of the economy is applied, in our opinion. Yes, such a program is - The concept of accounting development in the agrarian sector of the Ukrainian economy. It was approved in 2009. It is the result of the introduction of the Concept that will create a comprehensive accounting management system in the agrarian sectors of the economy, organized on the principle of vertical management, integrated into the system of state regulation of accounting and reporting in Ukraine.

We believe that the approach described above will increase the awareness and interest of users of information in environmental issues in animal husbandry.

Malchenko M.Y., student,
Dmytro Motornyi Tavria State Agrotechnological University

ACCOUNTING AND ANALYTICAL SUPPORT FOR SETTLEMENTS WITH COMPANY COUNTERPARTIES

A necessary condition for the activities of any enterprise is the establishment of partnerships with suppliers, customers, organizations and other persons. These relations should ensure the continuous supply of material resources, the rhythm of shipping (sales) of products to customers. Analysis of accounting and analytical risks for the indicators formation of assessing settlements with company counterparties should be conducted in several stages: the diagnosis of the probable

bankruptcy risk, the assessment of the consequences of risks and the analysis of the cost effectiveness of anti-risk measures in accounting [1].

The process of acquiring materials by enterprises includes a number of logically interrelated types of work. The main stages of the process of acquiring materials are highlighted: preparation of applications; analysis of applications; selection of suppliers; placing orders; control over the implementation of orders; completion of the acquisition process.

The process of discussing and agreeing on the conditions can go on indefinitely, but key parameters are usually allocated to control the agreement, which usually corresponds to the objectives of the main sections of the contracts and agreements between the participants and their consultants, so that in case of a dispute, return to the search for an alternative solution based on them. Here it is necessary to pay attention to the following points. Firstly, the client base of the consultant should be analyzed for possible buyers or sellers. Secondly, you need to evaluate the experience of the team and the professionalism of the people the consultant is ready to provide. Thirdly, it is necessary to study the geography of the consultant and his ability to provide the necessary services in the target region. Fourth, it is advisable to find out the cost of services: the amount of a fixed fee, the amount of reimbursement of expenses, the percentage for a successful transaction and settlement conditions. Fifth, it is possible to determine the risk of a conflict of interest both with the consultant and with the clients with whom he works.

The supply contract is characterized by the following features:

- special subject composition: only business entities registered as such in the manner prescribed by law can be parties to the contract, one of which is obliged to deliver the goods, and the other to accept and pay for it;
- the contract of supply is an indirect business activity of both parties: the delivery of goods and their acquisition are carried out within the economic activities of not only the supplier but also the buyer, for whom the law establishes the requirement for the special purpose of using the delivery item;
- delivery is carried out within the deadlines set by the parties, that is, it is typically planned in nature, often not inherent in the sale.

In addition to the essential terms of the supply contract, defined as such by applicable law, it is advisable to provide other conditions in the contract that will help to avoid future misunderstandings between the parties. In particular, these are the conditions for making payments, establish the type of payment for the goods (advance payment or sale of goods on credit with a deferred or installment plan) and the form of payments (cash or non-cash), the conditions for the transfer of goods.

Although many managers can be 100% confident in their subordinates, it is not uncommon for the main employees to “parallel business” on the side. This can be a supplier company, a buyer, or another company through which cash flows. Conflict of interest occurs in almost every enterprise.

It can be explicit and hidden. In the event of a clear conflict, information about the founders, available in state registers, is confirmed by the fact that the employee

is simultaneously either the general director or the founder of another company. However, companies are often registered with nominee shareholders or declare nominee directors. In this case, there is a hidden conflict of interest, which is more difficult to detect, and more thorough work is needed, which may include identifying relationships through social networks, as well as through expert sources.

Special technical and analytical methods allow, in a short time, after processing large volumes of corporate information, to identify the presence of risks of dubious schemes with the participation of companies, to present a peculiar cut of existing business risks. Later, each of them will be able to carry out a more detailed investigation. To start the verification, a minimal set of data is needed: about the company's customers, lists of employees (both current and former). For a more detailed analysis, additional information is requested. Then, the obtained information is verified with records from various corporate registers and information databases. Information from various sources is consolidated in one database, capable of quickly adjusting to various types and formats of data.

Settlements with counterparties owed debt directly affects the profitability of the enterprise and determines the discount and credit policy for buyers, ways to accelerate the repayment of debts and reduce bad debts, as well as the choice of conditions of sale that ensure guaranteed flow of funds and is another one of the problems of the enterprise.

References

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Research advisor: O. Sokil,

Doctor of Economics, Head of Accounting and Taxation Department, Dmytro Motornyi Tavria State Agrotechnological University

Melenivska D.O., student,

National Aviation University, Kyiv

ADVANTAGES AND DISADVANTAGES OF RECEIVABLES MANAGEMENT

The intensification of competition, the reorientation of new markets for goods and services, the acceleration of European integration processes necessitate the constant search for new, more flexible types of relationships between market participants. One of these is the credit policy of the seller.