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FORMATION OF REQUIREMENTS FOR ACCOUNTING INFORMATION IN THE SYSTEM OF ACCOUNTING AND ANALYTICAL SUPPORT OF PERENNIAL PLANTS REPRODUCTION MANAGEMENT

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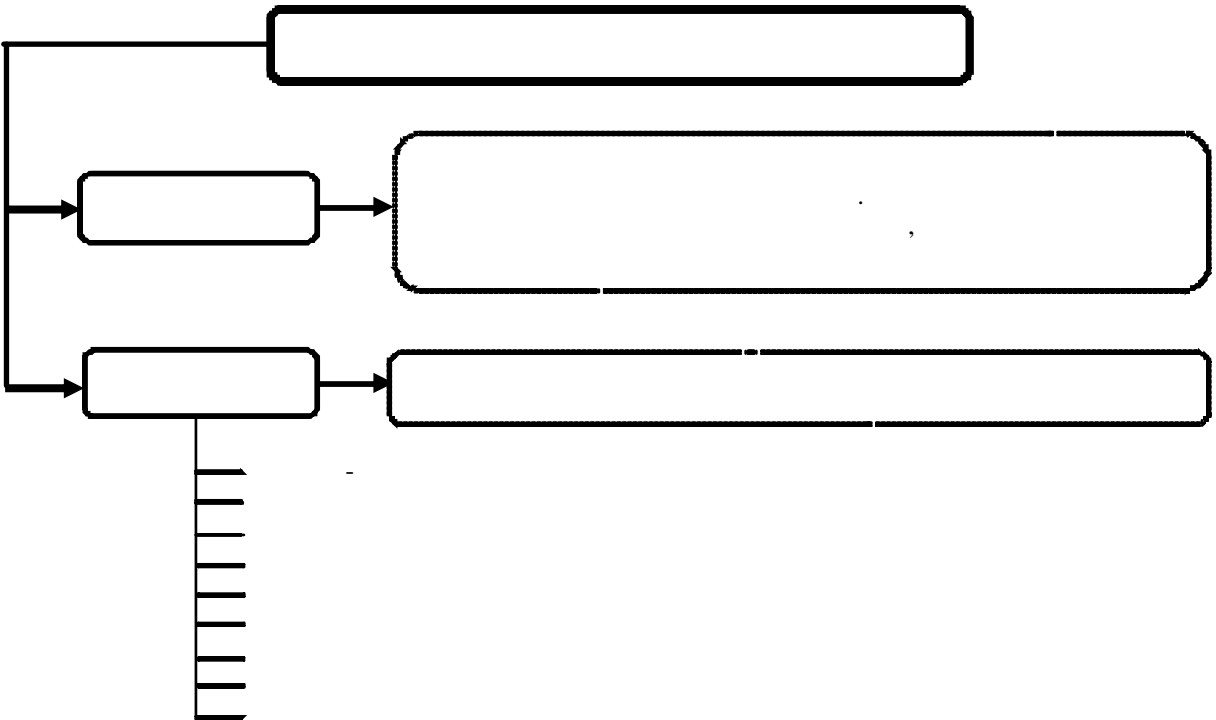
Agriculture is a risky sector of the national economy. In a crisis that today is characteristic of the country's economy, for the management of agricultural organizations, the issues of accounting and analytical support become urgent in order to make effective management decisions quickly. The main information sources of the accounting and analytical system are accounting data. High quality of accounting information creates the conditions for the effective implementation of all management functions.

The purpose of the article is to study and subscribe of accounting functions and to form the requirements for accounting information in the system of accounting and analytical support of perennial plants reproduction management.

During the study was find out, that accounting functions are consists of internal and external, where the last one includes a number of functions too. It was also found, that the information, prognostic and control functions of accounting in the current economic conditions are not fulfilled. To solve this problem, it was recommended to strengthen the listed functions by: detailing of accounting information; transfer of this information to the users in proper time; clear organization of the collection and processing of accounting data.

Requirements for accounting information in the system of accounting and analytical support of perennial plants reproduction management are formed. The analysis of requirements allowed us to classify them and distinguish two large groups: 1. Management-oriented; 2. Aimed at analytical work. The characteristics of the requirements for accounting information in the system of accounting and analytical support of perennial plants reproduction management are given. Fulfillment of the distinguished requirements will allow ensuring better accounting and analytical information the process of managing, as a result, making rational, effective management decisions on the reproduction of perennial plants.

Keywords: accounting information, accounting and analytical system, accounting and analytical support, accounting functions, requirements for accounting information, reproduction of perennial plants.



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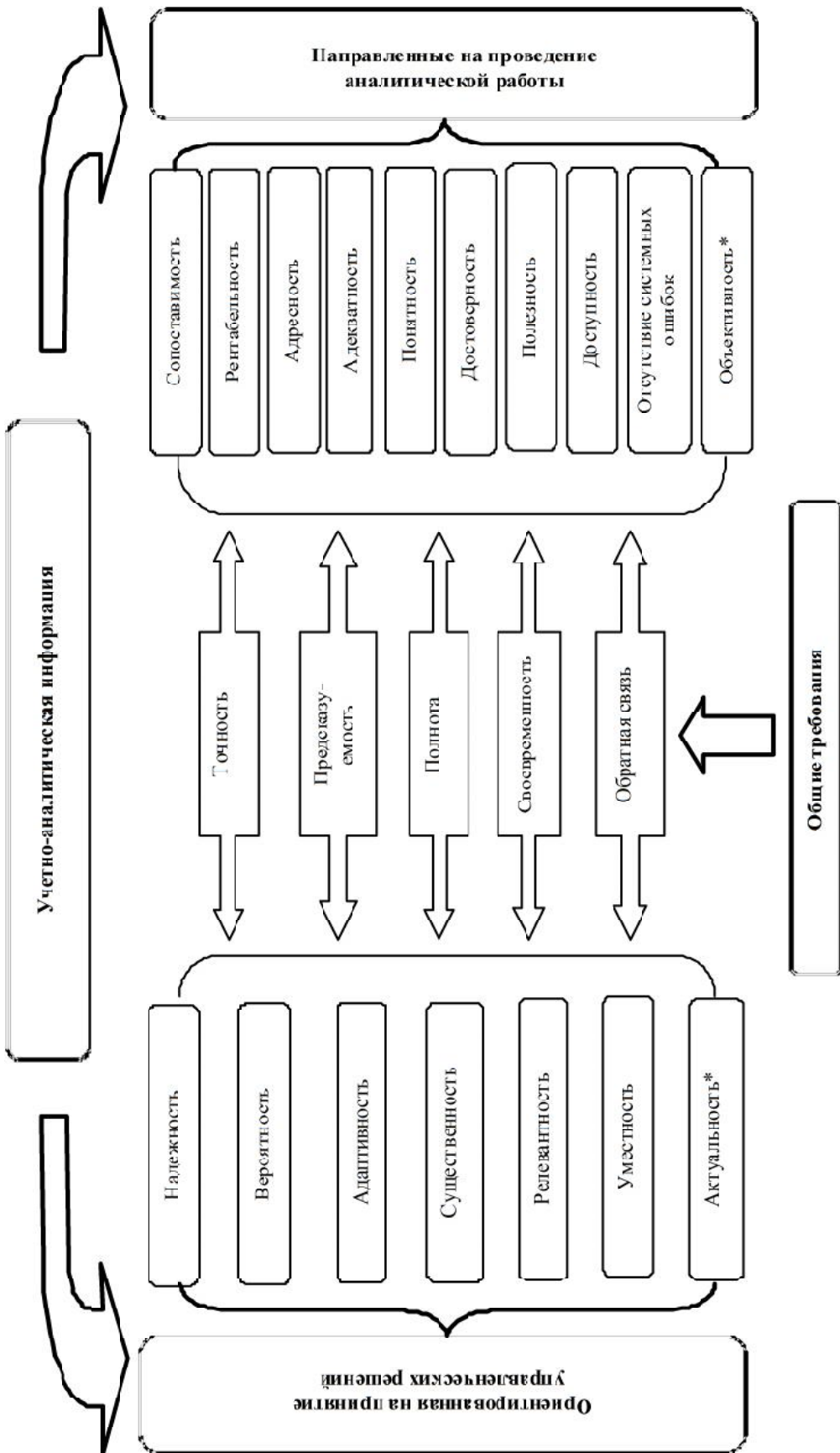
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