

657.421.1:634.8

**Glushko Elena Vladimirovna,**

Ph.D. in Economics,

Associate Professor of the Department of Accounting, Analysis and Audit,

Institute of Economics and Management (structural subdivision),

V.I. Vernadsky Crimean Federal University,

Simferopol, Russian Federation.

## ACCOUNTING AND ANALYTICAL SUPPORT OF PERENNIAL PLANTS REPRODUCTION MANAGEMENT: SOURCES OF FINANCE

Financial sources of agricultural organizations activities are essential for the managing process of perennial plants reproduction. The purpose of the article is to improve the accounting and analytical support for the managing process of perennial plants reproduction by identifying financing sources for restoration of plantations at the stages of formation and using: owned sources, borrowed costs, purpose income, attraction funds.

The result of study for the managing process of perennial plants reproduction was generalization and allocation of the most priority sources of financing: depreciation allowance, retained earnings and government's subsidies support.

However, the existing methodology for accounting of perennial plants depreciation allows to track the amount of accruals only and does not provide an opportunity to obtain information about its use as a source of plants reproduction financing.

The analysis of the earnings formation and using mechanism revealed the problems of the formation sources of perennial plants reproduction financing at the earnings expense due to methodological and standard abeyant issues.

An subsidies provided from the budget of the Republic of Crimea are important source of financing the perennial plants reproduction. Reimbursed funds, which actually spent by the agricultural organization for the perennial plants reproduction, but in accordance with the established standards of costs compensation for planting vineyards and caring its to bearing, excluding preparation project and trickle irrigation.

---

The conclusion, based on the results of the development, is necessary to create a system of information and analytical support for the perennial plants reproduction management, aimed at: ensuring the optimal level of financial resources; implementation of the agricultural organizations strategy; the rational use of certain financing sources and the efficiency of plants reproduction.

*Keywords:* accounting and analytical support, reproduction management, perennial plants, sources of financing, depreciation allowance, earnings, subsidies.

[14].

[11].

( .1).

« »

( )









1. Byudzhethnyy kodeks Rossiyskoy Federatsii: feder. zakon ot 31.07.1998 g. 145-FZ : prinyat Gos. Dumoy RF 17 iyulya 1998 g. [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 27.12.2019). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_19702/](http://www.consultant.ru/document/cons_doc_LAW_19702/) (data obrashcheniya: 10–14.02.2020).
2. Grazhdanskiy kodeks Rossiyskoy Federatsii: feder. zakon ot 30 noyab. 1994 g. 51-FZ : prinyat Gos. Dumoy RF 21 okt. 1994 g. [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya ot 16.12.2019). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_5142/](http://www.consultant.ru/document/cons_doc_LAW_5142/) (data obrashcheniya: 10–14.02.2020).
3. Nalogovyy kodeks Rossiyskoy Federatsii (chast' vtoraya): feder. zakon ot 05 avg. 2000 g. 117-FZ : prinyat Gos. Dumoy RF 19 iyulya 2000 g. [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (redaktsiya 27.12.2019, s izm. ot 28.01.2020). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_28165/](http://www.consultant.ru/document/cons_doc_LAW_28165/) (data obrashcheniya: 10–14.02.2020).
4. Mezhdunarodnyy standart finansovoy otchetnosti (IAS) 16 «Osnoynnyye sredstva»: vveden v deystviye na territorii RF prikazom Min-va Finansov RF ot 28.12.2015 g. 217 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 11.07.2016). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_193590/](http://www.consultant.ru/document/cons_doc_LAW_193590/) (data obrashcheniya: 10–14.02.2020).
5. Mezhdunarodnyy standart finansovoy otchetnosti (IAS) 41 «Vvedeniye v deystviye na territorii RF prikazom Min-va Finansov RF ot 28.12.2015 g. 217 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 11.07.2016). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_193593/](http://www.consultant.ru/document/cons_doc_LAW_193593/) (data obrashcheniya: 10–14.02.2020).
6. Byudzhethnyy kodeks Rossiyskoy Federatsii: feder. zakon ot 08 avg. 1998 g. 14-FZ : prinyat Gos. Dumoy RF 14 iyulya 1998 g. [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 04.11.2019). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_17819/](http://www.consultant.ru/document/cons_doc_LAW_17819/) (data obrashcheniya: 10–14.02.2020).
7. Nalogovyy kodeks Rossiyskoy Federatsii (chast' vtoraya): feder. zakon ot 06 avg. 2001 g. 6/01 : prinyat Gos. Dumoy RF 26 iyulya 2001 g. [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (redaktsiya 16.05.2016). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_31472/](http://www.consultant.ru/document/cons_doc_LAW_31472/) (data obrashcheniya: 10–14.02.2020).
8. Nalogovyy kodeks Rossiyskoy Federatsii (chast' vtoraya): feder. zakon ot 13 avg. 2000 g. 92 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 04.12.2018). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_29296/](http://www.consultant.ru/document/cons_doc_LAW_29296/) (data obrashcheniya: 10–14.02.2020).
9. Nalogovyy kodeks Rossiyskoy Federatsii (chast' vtoraya): feder. zakon ot 13 avg. 2000 g. 92 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 04.12.2018). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_29296/](http://www.consultant.ru/document/cons_doc_LAW_29296/) (data obrashcheniya: 10–14.02.2020).
10. Nalogovyy kodeks Rossiyskoy Federatsii (chast' vtoraya): feder. zakon ot 20 avg. 2019 g. 750 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 10–14.02.2020). — Rezhim dostupa: [msh.rk.gov.ru/ru/document/show/2098](http://msh.rk.gov.ru/ru/document/show/2098) (data obrashcheniya: 10–14.02.2020).
11. Nalogovyy kodeks Rossiyskoy Federatsii (chast' vtoraya): feder. zakon ot 13 avg. 2000 g. 92 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 04.12.2018). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_29296/](http://www.consultant.ru/document/cons_doc_LAW_29296/) (data obrashcheniya: 10–14.02.2020).
12. Nalogovyy kodeks Rossiyskoy Federatsii (chast' vtoraya): feder. zakon ot 13 avg. 2000 g. 92 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 04.12.2018). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_29296/](http://www.consultant.ru/document/cons_doc_LAW_29296/) (data obrashcheniya: 10–14.02.2020).
13. Nalogovyy kodeks Rossiyskoy Federatsii (chast' vtoraya): feder. zakon ot 13 avg. 2000 g. 92 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 04.12.2018). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_29296/](http://www.consultant.ru/document/cons_doc_LAW_29296/) (data obrashcheniya: 10–14.02.2020).
14. Nalogovyy kodeks Rossiyskoy Federatsii (chast' vtoraya): feder. zakon ot 13 avg. 2000 g. 92 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 04.12.2018). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_29296/](http://www.consultant.ru/document/cons_doc_LAW_29296/) (data obrashcheniya: 10–14.02.2020).
15. Nalogovyy kodeks Rossiyskoy Federatsii (chast' vtoraya): feder. zakon ot 13 avg. 2000 g. 92 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 04.12.2018). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_29296/](http://www.consultant.ru/document/cons_doc_LAW_29296/) (data obrashcheniya: 10–14.02.2020).

#### SPISOK LITERATURY

1. Byudzhethnyy kodeks Rossiyskoy Federatsii: feder. zakon ot 31.07.1998 g. 145-FZ : prinyat Gos. Dumoy RF 17 iyulya 1998 g. [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 27.12.2019). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_19702/](http://www.consultant.ru/document/cons_doc_LAW_19702/) (data obrashcheniya: 10–14.02.2020).
2. Grazhdanskiy kodeks Rossiyskoy Federatsii: feder. zakon ot 30 noyab. 1994 g. 51-FZ : prinyat Gos. Dumoy RF 21 okt. 1994 g. [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya ot 16.12.2019). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_5142/](http://www.consultant.ru/document/cons_doc_LAW_5142/) (data obrashcheniya: 10–14.02.2020).
3. Nalogovyy kodeks Rossiyskoy Federatsii (chast' vtoraya): feder. zakon ot 05 avg. 2000 g. 117-FZ : prinyat Gos. Dumoy RF 19 iyulya 2000 g. [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (redaktsiya 27.12.2019, s izm. ot 28.01.2020). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_28165/](http://www.consultant.ru/document/cons_doc_LAW_28165/) (data obrashcheniya: 10–14.02.2020).
4. Mezhdunarodnyy standart finansovoy otchetnosti (IAS) 16 «Osnoynnyye sredstva»: vveden v deystviye na territorii RF prikazom Min-va Finansov RF ot 28.12.2015 g. 217 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 11.07.2016). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_193590/](http://www.consultant.ru/document/cons_doc_LAW_193590/) (data obrashcheniya: 10–14.02.2020).

5. Mezhdunarodnyy standart finansovoy otchetnosti (IAS) 41 «Sel'skoye khozyaystvo»: vveden v deystviye na territorii RF prikazom Min-va Finansov RF ot 28.12.2015 217 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 11.07.2016). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_193593/](http://www.consultant.ru/document/cons_doc_LAW_193593/) (data obrashcheniya: 10–14.02.2020).

6. Ob obshchestvakh s ogranichennoy otvetstvennost'yu: feder. zakon ot 08 fev. 1998 g. 14-FZ : prinyat Gos. Dumoy RF 14 yanv. 1998 g. [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya ot 04.11.2019). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_17819/](http://www.consultant.ru/document/cons_doc_LAW_17819/) (data obrashcheniya: 10–14.02.2020).

7. Polozheniye po bukhgalterskomu uchetu «Uchet osnovnykh sredstv» PBU 6/01: prikaz Min-va Finansov RF ot 30 marta 2001 g. 26 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 16.05.2016). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_31472/](http://www.consultant.ru/document/cons_doc_LAW_31472/) (data obrashcheniya: 10–14.02.2020).

8. Polozheniye po bukhgalterskomu uchetu «Uchet gosudarstvennoy pomoshchi» PBU 13/2000: prikaz Min-va Finansov RF ot 16.10.2000 92 n [Elektronnyy resurs] // SPS «Konsul'tantPlyus» (poslednyaya redaktsiya 04.12.2018). — Rezhim dostupa: [www.consultant.ru/document/cons\\_doc\\_LAW\\_29296/](http://www.consultant.ru/document/cons_doc_LAW_29296/) (data obrashcheniya: 10–14.02.2020).

9. Ob utverzhdenii Poryadka predstavleniya subsidii iz byudzheta Respubliki Krym yuridicheskimi litsami (za isklyucheniye subsidii gosudarstvennym (munitsipal'nym) uchrezhdeniyam), individual'nym predprinimatel'yam na stimulirovaniye razvitiya prioritetnykh podotrasley agropromyshlennogo kompleksa i razvitiye mal'nykh form khozyaystvovaniya (podotrasli vinogradarstva) v ramkakh realizatsii Gosudarstvennoy programmy razvitiya sel'skogo khozyaystva i regulirovaniya rynkov sel'skokhozyaystvennoy produktsii, syr'ya i prodovol'stviya Respubliki Krym: Postanovleniye Soveta Ministrov Respubliki Krym: ot 20 dek. 2019 g. 750 [Elektronnyy resurs]. — Rezhim dostupa: [msh.rk.gov.ru/document/show/2098](http://msh.rk.gov.ru/document/show/2098) (data obrashcheniya: 10–14.02.2020).

10. Borisova L.M. Ekonomika predpriyatiya: uchebnoye posobiye / L.M. Borisova, S.A. Dukart. — Tomsk : Izdatel'stvo FGOU VPO Natsional'nyy issledovatel'skiy «Tomskiy politekhnicheskii universitet», 2011. — 63 s.

11. Grekova V.A. Sistema analiticheskikh pokazateley otsenki i prognozirovaniya vosproizvodstva mnogoletnikh nasazhdeniy / V.A. Grekova, Ye.V. Glushko // Nauchnyy vestnik: finansy, banki, investitsii. — 4 (45). — 2018. — S. 174–180.

12. Yedronova V.N. Kompleksnyy metod otsenki amortizatsionnykh otchisleniy i kontrol' za ikh tselevym ispol'zovaniyem / V.N. Yedronova, I.V. Garakhina // Ekonomicheskii analiz: teoriya i praktika. — 2008. — 12. — S. 8–12.

13. Zakhar'in V.R. Uchet amortizatsii ob'yektov osnovnykh sredstv / V.R. Zakhar'in // Vse dlya bukhgaltera. — 2009. — 13 (229). — S. 20–29.

14. Natarova Ye.V. Analiticheskiy aspekt upravleniya vosproizvodstvom v otrasli vinogradarstva: analiz ekologii / Ye.V. Natarova, Ye.V. Glushko // Nauchnyy vestnik: finansy, banki, investitsii. — 2019. — 2 (47). — S. 239–245.

15. Filatov Ye.A. Formirovaniye amortizatsionnykh otchisleniy po avtorskim metodam / Ye.A. Filatov // Vestnik IrGTU. — 2013. — 11 (82). — S. 402–407.

5 2020

23 2020