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ROLE OF A FINANCIAL STRATEGY FOR AGRICULTURAL OF ENTERPRISES IN THE CONDITIONS OF UNCERTAINTY OF THE EXTERNAL ENVIRONMENT

In Russia, the importance of financial planning and management tools began to be evaluated only in recent years. However, not all enterprises have appreciated such a financial planning tool as a financial strategy. The agricultural sector was the least interested in the implementation of this financial instrument, which is due to various reasons — from a lack of understanding of the essence of financial planning to a simple reluctance to implement modern financial management tools. However, another unpredictable situation (the COVID-19 pandemic), both on the domestic and global markets, pointed to the unwillingness of agribusiness enterprises to make informed decisions in an uncertain external environment, as well as their inability to manage financial resources in conditions of their severe limitations. The lack of strategic financial plans did not allow many agricultural enterprises to take advantage of the favorable situation for them in the context of the coronavirus pandemic and choose their path of further development, directing financial resources to promising business areas.

The article considers the financial strategy as one of the components of the agricultural enterprise management policy, which will allow companies in this field to optimize financial support and expand the sources of borrowing, improving their financial position and financial independence.

Keywords: financial strategy, development strategy, finance, agricultural enterprise, agribusiness, sustainable development, financial stability, stages of financial strategy formation.

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