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## DEVELOPMENT OF THE MECHANISM OF DIVERSIFICATION OF RESOURCES USED BY ENTERPRISES OF THE AGRICULTURAL COMPLEX IN A STRATEGIC PERSPECTIVE

**Problem statement and its connection with important scientific and practical tasks.** In the context of globalization of the world economy, enterprises of different industries, associated with the interpenetration of technology and capital, are diversifying their financial and economic activities. The effectiveness of its implementation directly depends on the timely focus on the types of goods, works, services that are in demand and competitive.

Research on the competitiveness of products of various sectors of the economy is becoming increasingly important. One of the main branches of agriculture in small and medium-sized businesses is and remains animal husbandry. The production of competitive products and ensuring the sustainable position of small and medium-sized enterprises in the agricultural market requires a change in production costs by creating a perfect management accounting system, which provides internal users with information for effective management. After all, the level of competitive products and the results of economic activity of the enterprise largely depend on the level of costs.

It is the rational, balanced and reasonable application of the diversification strategy that allows the company to obtain a number of additional benefits and competitive advantages. Economic practice confirms the expediency of creating diversified economic entities that would function as complex, multifaceted economic systems.

**Analysis of recent publications on the problem.** Well-known domestic and foreign scientists have made a significant contribution to the development of issues related to the mechanism of diversification of used resources, cost management system and methods of accounting for agricultural production costs in the management accounting system in small and medium business: F. Butynets [1], I. Belova [2], S. Holov [3],

O. Hutsaliuk [4], I. Davidovich [6], V. Len [7], I. Luka-va [8], N. Tkachenko [9], V. Farion [10], R. Zhovnovach [15] and some others.

**Allocation of previously unsolved parts of the general problem.** Despite the large number of scientific studies, the issues of improving the organizational and economic mechanism of diversification of resources used, regulation and optimization of agricultural production costs in the management accounting system of small and medium businesses remain uncertain. Therefore, there is a need for further in-depth study of theoretical and methodological developments aimed at determining methods of regulation and optimization of production costs in the management accounting of small and medium-sized businesses, which determines the relevance of the chosen topic. The purpose of the article is to study the issue of regulation and optimization of production costs in the management accounting system of small and medium business, expanding the concept of «costs», consider methods of accounting for production costs and emphasize the main points of management accounting of small and medium businesses.

**Formulation of research objectives (problem statement).** The purpose of writing this study is to identify areas for improving the mechanism of diversification of resource use and cost management in small and medium-sized businesses.

**An outline of the main results and their justification.** Trends in the development of the country's economy indicate the presence of motivational factors for the formation of diversification policy in the development of various sectors of the economy. The search for a mechanism to diversify the use of resources and cost management should determine the direction of restructuring of existing capacity, structural changes

based on reducing production costs, in order to select the most profitable option for the development of industries.

In order to effectively implement the diversification mechanism in the complex of agricultural enterprises, it is necessary to solve a number of micro- and macroeconomic problems. Particular attention should be paid to determining areas for improving the organizational and economic mechanism for diversification of resources used and cost management.

It should be noted that diversification is a form of production organization that characterizes the simultaneous development of different activities of small and medium-sized businesses. The emergence and development of diversification as a specific form of organization of production are due to the real level of production, the division of social labor. Diversification is an important factor that ensures significant stability of small and medium-sized enterprises, because it serves as a guarantor of the risks of reducing demand for one type of product. Adapting in this way to the conditions of uncertainty and ensuring the stability of enterprises in the external environment, diversification equalizes or minimizes deviations from equilibrium, gives the system a new look and a new property – summation.

Diversification of production performs a number of functions:

- First, it determines the movement of the current state of supply and demand in the direction of a new equilibrium, but at a different level.

- Secondly, the redistribution of capital and the implementation of new types of business activities objectively changes, or rather expands the area in which previously took place the circulation of funds of the enterprise.

- Third, diversification draws the company into a broader system of general circulation, covering the intertwined cycles of different independent parts of social capital as a set of circulations of capital.

Thus, the diversification of production, as one of the forms of concentration and redistribution of capital, creates the preconditions and direction of structural adjustment. Diversifying their production, companies penetrate into new industries and areas, expand the range of goods and gradually become multidisciplinary complexes. Therefore, diversification is nothing more than the desire of enterprises to survive in conditions of uneven economic development: the rapid growth of some industries and the stagnation of others.

The functioning of agricultural enterprises in modern economic conditions necessitates the improvement of both the production process and its management mechanism. In this case, the role of the main driving force in the information support of enterprise management and production and economic activities of modern agricultural enterprises in general, performs the system of management accounting.

According to the Law of Ukraine «On Accounting and Financial Reporting in Ukraine» management

accounting is a system of processing and preparation of information about the activities of the enterprise for internal users in the process of enterprise management [11]. In general, management accounting can be understood as the process of identifying, measuring, accumulating, analyzing, preparing, interpreting and transmitting information used by management to plan, evaluate and control within the enterprise.

Particularly acute is the issue of creating a system of accounting and cost control for the development of effective strategic management decisions in order to timely anticipate the occurrence of adverse situations and direct the activities of units of agricultural enterprises to achieve positive end results.

It should be noted that the costs of the enterprise are the main objects of management accounting, control of which belongs to the competence of the enterprise. Methodological principles of cost formation in accounting are determined by the Regulation (standard) of accounting 16 «Costs» [12].

This problem arises for enterprises whose activities constantly have a seasonal impact on the production processes and the formation of demand for products, in particular, agricultural enterprises, which have a decisive role in shaping the country's food security and export potential. Seasonality of agricultural production directly affects the intensity of use of financial, material and technical, labor, energy and other resources of the enterprise in certain periods of time during the calendar year. Taking into account the fact that agricultural enterprises are a proactive link in the real sector of the economy, the seasonal nature of production determines the parameters of the activities of industries that produce and maintain agricultural products, carry out harvesting, preservation, processing and sale of agricultural products [15].

The issue of building an optimal cost management system is important for any business entity, as well as for agricultural enterprises.

Today, the problem of defining the essence of the categories of «costs» is the subject of heated scientific debate. Based on the analysis of methodological provisions and economic literature, we can identify the main statements about the content of the concept of «costs» (table).

Thus, the creation of a scientifically sound system of costs due to the need to optimize the production process of livestock products, which includes the organization of production, its stimulation, control of operating costs, improving production relations in structural units, strengthening the analytical data of accounting registers for planning, forecasting and solutions. It is necessary to build a modern concept of costs for the production of livestock products in agricultural enterprises, which would take into account their industry specifics and meet the requirements of effective management.

**Scientific views on the definition of the essence of the category «costs»**

Author	Definition
V. S. Len [7]	Costs should be seen as effort, and net revenue as the result of that effort. Efforts are accumulated in inventories, work in progress, and their comparison with the results is possible only at the time of sale or signing a contract of sale. To compare the efforts and results, the cost of production is calculated
V. Ya. Farion [10]	The set of resources used in the process of the main and other ordinary activities, expressed in value terms, calculated according to the rules adopted in the industry and motivated by the purpose of profit, as well as reducing the company's liabilities to the budget, banks and other creditors
N. M. Tkachenko [9]	Costs as consumed in the production process means of production that embody past labor (raw materials, fuel, etc.) and means of labor (buildings, structures, machinery and equipment) in the form of depreciation, which transfer their value to the newly created product
S. F. Holov [3]	Costs are treated as a multifaceted category, and its definition in economic theory and for accounting purposes may differ significantly. Moreover, in management accounting in the classification of costs must be guided by the principle – «different costs for different purposes»
R. I. Zhovnovach [15]	In management accounting, only current expenses incurred in the reporting period are classified, and the costs of acquiring assets that will become current expenses in the future are not considered in the classification. They represent a separate aspect of management accounting and are reflected through the observation of the processes of capital investment and cash flows accumulated for the acquisition and formation of assets
I. M. Lukava [8]	To make current management decisions (management cycle - up to 1 year) costs can be divided into fixed and variable. The constants do not depend on the volume of output, and the variables depend, although this dependence is rarely strictly functional. Variable costs, pre-grouping them into proportional, progressive, degressive, regressive, stepped (hopping), stock and flexible. For making operational management decisions, the implementation cycle of which is from several hours to several days, the division of costs into fixed and variable is of no practical importance at all

In turn, for effective management accounting and information management needs in livestock enterprises, the classification of costs must be carried out on target requests, as it allows to distinguish from a wide range of classification features those features and types of costs that will not only solve the problem of tactical and strategic nature of the management of the agricultural enterprise, such as forecasting activities for the future, increasing the level of profitability of production and will have a direct impact on cost accounting, evaluation of finished livestock products and work in progress.

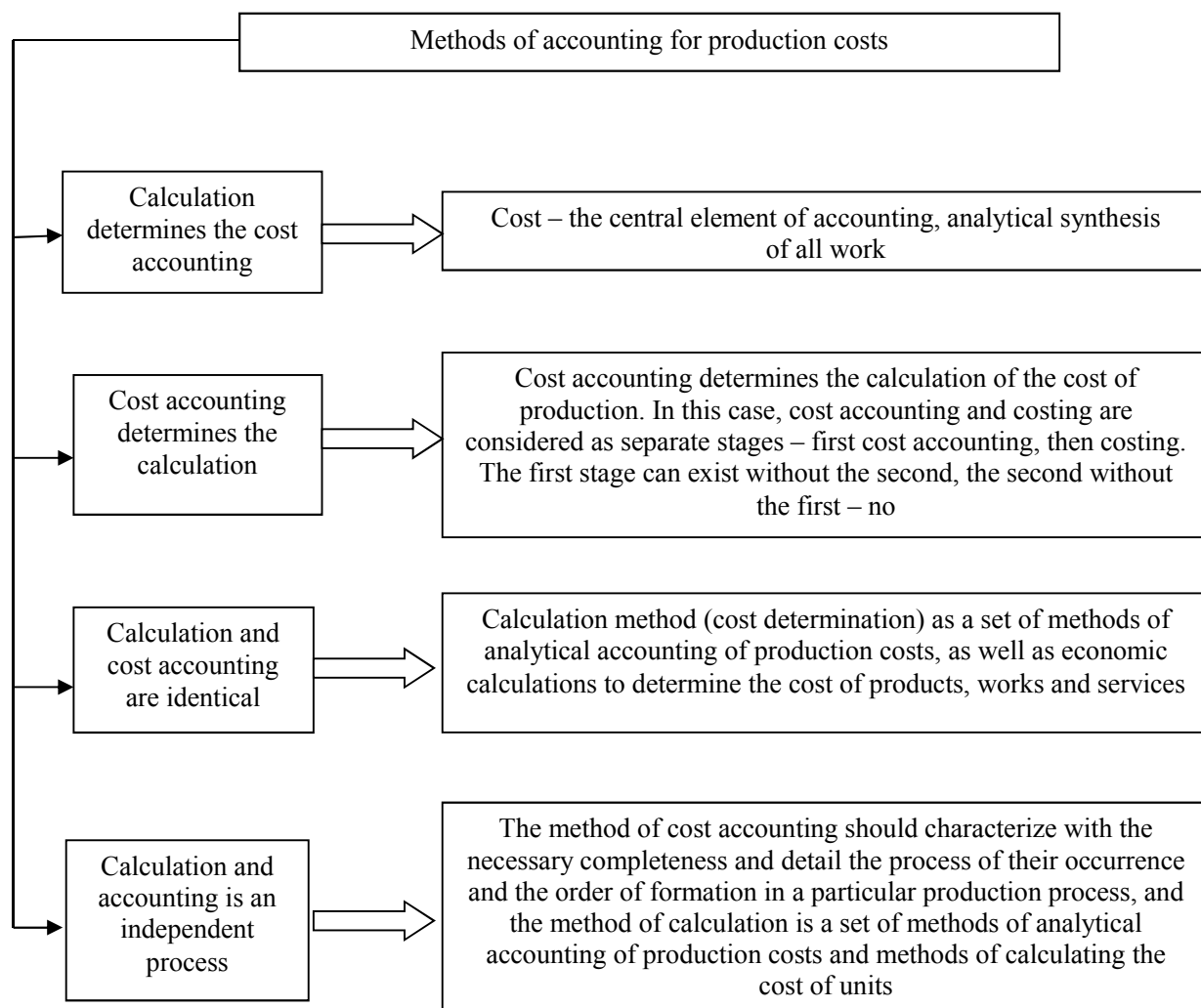
For many agricultural enterprises, animal husbandry is the leading industry. Recently, it is in crisis. Implementation of measures to increase livestock productivity depends, first of all, on the creation of an effective cost management system, namely: analysis of animal productivity; forecasting the optimal structure of the herd, livestock yield, optimal feeding rations in terms of groups of animals, production costs and livestock output; development of budgets for costs and output of livestock products; accounting for livestock, costs and output; accounting and distribution of overhead costs of livestock; control and analysis of the efficiency of livestock production, determination of deviations from the budgets of costs and output, identification of the causes and culprits of negative deviations; making management decisions to identify reserves and ways to reduce costs, improve production and quality of livestock products; material incentives for employees based on the results of control.

Significant influence on the cost accounting methodology is exerted by the organization and technology of production, types of gross and marketable products. These factors in most cases determine the choice of cost accounting methods.

The method of accounting in the practical sense is the use of various methods of processing the data, which are documented (observation, measurement, systematization and registration generalization), a set of techniques and methods that allow accounting to perform control, analytical and managerial tasks. The main methods of management accounting are the elements of the method of accounting.

The method of cost accounting is a reflection of the ways of grouping and systematizing information about the costs incurred in the process of achieving goals, ensuring the achievement of the goal. In turn, the method of calculation is a reflection of the distribution of costs of the enterprise according to the established items of calculation to determine the cost of certain types or groups of products (see figure).

It should be noted that for all agricultural enterprises is characterized by the allocation as objects of accounting of technological groups of animals by their species: the main herd of cattle; cattle for breeding and fattening; main herd of pigs; pigs on rearing; pigs for fattening; the main flock of sheep; sheep for breeding and fattening; adult flock of birds (if necessary – by species of birds); young birds, etc. Separate analytical accounts are opened for each such



**Figure. Approaches to understanding the methods of accounting for production costs of livestock products**

Source: generalized on the basis of [1; 2; 10].

group of animals, which reflect the costs of keeping animals and the output of livestock products.

Accounting for costs and output of livestock products in terms of each technological group of animals is conducted on a separate analytical account as part of sub-account 232 «Livestock» synthetic account 23 «Production». The debit of this account takes into account direct material, labor and other direct costs incurred in the production of livestock products, and the credit – output at fair value less expected costs at the point of sale, or at planned cost (if it is impossible to determine the fair value of the received products) [14].

According to Instruction № 291 [4], the costs accumulated on the debit of account 91 «General production costs» are debited monthly to accounts 23 «Production» and 90 «Cost of sales», distributed among the objects of cost accounting. Due to the peculiarity of agricultural production, which is the predominance of manual processing of accounting data and the complexity of calculations for the distribution of

overhead costs in practice overhead costs are not distributed monthly, but accumulate in account 91 and are distributed and written off at the end of the year [10]. Allocated overhead costs are debited to the cost items by correspondence: Debit 23 – Credit 91, the unallocated amount is debited to account 90 «Cost of sales».

Today, the article overhead costs is legally enshrined as a mandatory component of the production cost of production. Thus, the order of reflection of overhead costs in the cost of production is an element of the accounting policy of the enterprise. Therefore, there is no need to indicate this in the order of the accounting policy of the enterprise. In any case, this document should reflect only those principles, methods and procedures of accounting, the right to choose which is provided by accounting standards.

**Conclusions and perspectives of further research.** Based on the study, it can be stated that the improvement of the diversification mechanism should be defined as a set of methods and forms of management



activities aimed at identifying and rational use of the most profitable opportunities to achieve the goals. The management system of production diversification includes methods and procedures of analysis, planning and control, as well as feedback, which allows to improve the quality of management decisions.

It should be noted that in theory and practice there are a number of features for the classification of costs, which take into account various aspects of agricultural enterprises of small and medium-sized businesses, as well as form a variety of information for effective management decisions. Thus, experience and research show that the organization of management accounting

within specific agricultural enterprises, focused on meeting the specific information needs of the management system, will ensure its success in dynamic economic conditions and help solve a wide range of problems to optimize production costs of small and medium businesses.

Thus, further study of the formation of the system of accounting for production costs of small and medium-sized enterprises in the agricultural sector, able to generate information flows for management decisions, which requires a sound approach to determining the objects of accounting and costing, establishing their relationship and interdependence.

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**Мутерко Г. М., Гаврилов О. С., Рябка В. А. Розвиток механізму диверсифікації використаних ресурсів підприємствами агропромислового комплексу в стратегічній перспективі**

**Актуальність.** В умовах глобалізації світової економіки підприємства різних галузей, пов'язаної з взаємопроникненням технологій та капіталів, проводять диверсифікацію власної фінансово-господарської діяльності. Ефективність її здійснення безпосередньо залежить від своєчасної орієнтації на види товарів, робіт, послуг, які мають попит та є конкурентоспроможними. Все більшого значення набувають дослідження щодо конкурентоспроможності продукції різних галузей народного господарства. Виробництво конкурентної продукції та забезпечення стійкого становища підприємств малого та середнього бізнесу на сільськогосподарському ринку потребує зміни методів витрат виробництва продукції шляхом створення на підприємствах досконалої системи управлінського обліку, що дозволяє забезпечити внутрішніх користувачів інформацією для ефективного управління. Адже рівень конкурентної продукції та результати від господарської діяльності підприємства багато в чому залежать від рівня витрат.

**Мета та завдання.** Метою написання даного дослідження є визначення напрямів щодо удосконалення механізму диверсифікації використання ресурсів та управління витратами виробництва в малому та середньому бізнесі.

**Результати.** Для ефективного впровадження механізму диверсифікації в комплексі сільськогосподарських підприємств необхідно вирішувати низку проблем мікро- та макроекономічного характеру. На особливу увагу заслуговує визначення напрямків удосконалення організаційно-економічного механізму диверсифікації використаних ресурсів та управління витратами виробництва.

Досліджена сфера сільського господарства як тваринництво, яка залишається однією з основних галузей сільського господарства малого та середнього бізнесу, стосовно виробництва конкурентоспроможної продукції. Незважаючи на велику кількість наукових досліджень, питання регулювання та оптимізації витрат на виробництво тваринництва в системі управлінського обліку залишаються незрозумілими. Поглиблено вивчено теоретико-методологічні розробки, спрямовані на визначення методів регулювання та оптимізації витрат на виробництво тваринництва в системі обліку управління, що визначає актуальність обраної теми.

Розглянуто регулювання та оптимізації витрат на виробництво тваринництва в системі обліку управління, розширення поняття «витрати», розглядаються методи обліку витрат на тваринництво та наголошуються основні моменти обліку витрат у виробництві.

Виробництво конкурентоспроможної продукції та забезпечення стабільної позиції підприємств на сільськогосподарському ринку вимагає зміни собівартості продукції тваринництва шляхом створення досконалої системи обліку управління, яка дозволяє надавати внутрішнім користувачам інформацію для ефективного управління.

Зазначено, що в теорії та практиці існує ряд особливостей класифікації витрат, які враховують різні аспекти сільськогосподарського підприємства та формують різноманітну інформацію для ефективних управлінських рішень. Таким чином, досвід та дослідження показують, що організація управлінського обліку в межах конкретного сільськогосподарського підприємства, орієнтована на задоволення конкретних інформаційних потреб системи управління, забезпечить його успіх у

динамічних економічних умовах та допоможе вирішити широке коло проблем для оптимізації виробництва тваринництва витрати.

**Висновки.** На підставі проведеного дослідження можна констатувати, що удосконалення механізму диверсифікації варто визначати як сукупність методів і форм управлінської діяльності, спрямованих на виявлення і раціональне використання найбільш вигідних можливостей для досягнення поставлених цілей. Система управління диверсифікацією виробництва містить у собі методи і процедури аналізу, планування й контролю, а також зворотні зв'язки, що дає змогу підвищити якість управлінських рішень.

Сформовано подальші дослідження щодо формування системи обліку собівартості продукції тваринництва, здатної генерувати інформаційні потоки для управлінських рішень, що вимагає обґрунтованого підходу до визначення об'єктів обліку та калькулювання витрат, встановлення їх взаємозв'язку та взаємозалежності.

*Ключові слова:* диверсифікація ресурсів, розвиток, виробництво продукції, витрати, калькулювання, підприємства АПК, стратегічні перспективи.

### **Muterko H., Havrylov O., Riabka V. Development of the Mechanism of Diversification of Resources Used by Enterprises of the Agricultural Complex in a Strategic Perspective**

**Topicality.** In the context of globalization of the world economy, enterprises of different industries, associated with the interpenetration of technology and capital, are diversifying their financial and economic activities. The effectiveness of its implementation directly depends on the timely focus on the types of goods, works, services that are in demand and competitive. Research on the competitiveness of products of various sectors of the economy is becoming increasingly important. The production of competitive products and ensuring the sustainable position of small and medium-sized enterprises in the agricultural market requires a change in production costs by creating a perfect management accounting system, which provides internal users with information for effective management. After all, the level of competitive products and the results of economic activity of the enterprise largely depend on the level of costs.

**Aim and tasks.** The purpose of writing this study is to identify areas for improving the mechanism of diversification of resource use and cost management in small and medium-sized businesses.

**Research results.** In order to effectively implement the diversification mechanism in the complex of agricultural enterprises, it is necessary to solve a number of micro- and macroeconomic problems. Particular attention should be paid to determining areas for improving the organizational and economic mechanism for diversification of resources used and cost management.

The sphere of agriculture as animal husbandry, which remains one of the main branches of agriculture of small and medium business, in relation to the production of competitive products, is studied. Despite the large amount of research, the issues of regulation and optimization of livestock production costs in the management accounting system remain unclear. Theoretical and methodological developments aimed at determining the methods of regulation and optimization of costs for livestock production in the management accounting system, which determines the relevance of the selected topic.

The regulation and optimization of costs for livestock production in the management accounting system, the expansion of the concept of «costs», methods of accounting for livestock costs and the main points of cost accounting in production.

The production of competitive products and ensuring a stable position of enterprises in the agricultural market requires a change in the cost of livestock products by creating a perfect management accounting system that allows internal users to provide information for effective management.

It is noted that in theory and practice there are a number of features of the classification of costs, which take into account various aspects of the agricultural enterprise and form a variety of information for effective management decisions. Thus, experience and research show that the organization of management accounting within a particular agricultural enterprise, focused on meeting the specific information needs of the management system, will ensure its success in dynamic economic conditions and help solve a wide range of problems to optimize livestock production costs.

**Conclusions.** Based on the study, it can be stated that the improvement of the diversification mechanism should be defined as a set of methods and forms of management activities aimed at identifying and rational use of the most profitable opportunities to achieve the goals. The management system of production diversification includes methods and procedures of analysis, planning and control, as well as feedback, which allows to improve the quality of management decisions.

Further research has been formed on the formation of a system of accounting for the cost of livestock products, capable of generating information flows for management decisions, which requires a sound approach to determining the objects of accounting and costing, establishing their relationship and interdependence.

*Keywords:* resource diversification, development, production, costs, costing, agribusiness enterprises, strategic perspectives.

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