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INDIVIDUAL FEATURES OF ACCOUNTING SUPPORT IN THE MANAGEMENT OF AQUACULTURE ENTERPRISES

Summary

Modern domestic realities, characterized by limited resources and increased competition, require agricultural enterprises in general and aquaculture, in particular, as well as the introduction of efficient forms of management, management of production and sales, intensification of initiative and entrepreneurship in food security and employment. An important role in the implementation of the outlined tasks is played by the construction and operation of the accounting system as information support for making sound managerial decisions.

The article is devoted to the generalization of the main provisions for the creation and operation of accounting system at aquaculture enterprises and its improvement based on the development of individual recommendations for the organization and managerial accounting, taking into account the industry and technological process of growing fish and commercial fish. The model of accounting system integrated in the general information space of substantiation of administrative decisions is offered. Legislation regulating legal relations concerning aquaculture, organization and functioning of the accounting system at fishery enterprises is systematized. The branch, technological and other features, which influence the accounting system of the enterprises of aquaculture as a whole, and on its separate constituent elements, are generalized. The following is recommended for implementation in the framework of management accounting: decomposition of production centers of responsibility and places of occurrence of costs in full-system aquaculture enterprises by levels of responsibility and structural and technological features; composition of direct material costs, etc.

The practical recommendations formulated and substantiated because of the conducted researches supplement the theory and practice of the organization of the administrative account and control in system of information maintenance of acceptance of administrative decisions at the enterprises of sphere of fish farming.

Keywords: aquaculture, accounting system, management functions, branch features, normative-legal regulation, management accounting.

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