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Abstract. This article discusses the current issues of improving the accounting system in grain processing enterprises, problems in the current accounting system, the role of automation, and proposals and recommendations for conducting it based on international standards. The study highlights the advantages of using modern information technologies to ensure transparency, accuracy, and efficiency of accounting reports.

Keywords: food safety, grain processing enterprises, accounting, financial reporting, cost, income.

INTRODUCTION

The field of processing of agricultural products is one of the strategic sectors of the economy, in which various food and technical products are produced from grain as raw materials. The efficient operation of grain processing enterprises depends on the correct organization of accounting, especially on the accurate calculation of production costs, costs and financial results.

By improving the accounting system, enterprises have the opportunity to use resources effectively, optimize costs, and properly manage production processes.

LITERATURE REVIEW

Economic scientists have conducted many studies on the organization of accounting in grain processing enterprises. In particular, a group of scientists conducted research on this topic and came to the following conclusions: "The development of sustainable production practices in the grain processing industry by ensuring food safety contributes to economic growth. Demonstrates the harmony of creativity and general responsibility in the introduction of innovations in grain processing enterprises" [1].

According to Amandeep Kaur and Antonio D'Andreamatteo "In the context of urban food policy governance, accounting, accountability and auditing may play a crucial role in managing food issues at the urban level as they provide numbers and figures on what needs to be governed and how it can be governed. Additionally, these practices may be essential for identifying and addressing issues of inequities within the system Accounting could encompass any type of calculation that aids municipal governments/local public organizations in making decisions to policymaking for food policy. Auditing may check this calculative information to ensure its credibility, while accountability could involve holding individuals or groups responsible for their assigned tasks or duties related to food or food policy in urban local area" [2].

Another group of economists noted that "Presently the importance of fulfilling such elements of cost management as accounting, analyzing and planning grows increasingly. More and more frequently the cost management functions are integrated into the single informational system of an enterprise which represents a foundation for taking tactical and strategic managerial decisions. Production accounting is of prime importance for any enterprise. At that the system of production accounting of costs should be integrated with the system of current norms and standards in accordance with the modern economic conditions of economy management of enterprises. It should represent a complex of regulatory quantitative and cost indicators of rational using of economic resources ensuring managerial objectives" [3].

Another group of economists conducted research in this area and came to the following conclusion: "The modern development of agricultural production depends on the modernization of business process management, which slows down in the conditions of digitalization due to the insufficient use of new modern information technologies. Digitization of accounting processes is the basis for the successful implementation of management decisions of stakeholders, as a single information platform is created for registration, accumulation, summarization and storage of information, reporting, analysis, and control of business processes of the enterprise" [4].

Sulaiman Weshah, Asma Znaimat, Ala Matarneh and Abeer Kamal Maqatef said that "Accounting information systems that include environmental and social indicators might help bring about this congruence by giving a more complete picture of the ways in which businesses are helping to create sustainable food systems" [5].

However, in the above opinions, organizational aspects of accounting in grain processing enterprises were studied, but insufficient attention was paid to methodological issues.

ANALYSIS AND RESULTS

In the conditions of the modern market economy, the stable development of the agro-industrial complex plays an important role in ensuring the country's economic security. In particular, enterprises processing grain products are of strategic importance in ensuring food security, creating added value to agricultural products and increasing population employment. Through these enterprises, the process of turning raw materials into finished products is carried out, and an integral connection between the industrial and agrarian sectors of the national economy is ensured.

Processing of grain products is a set of technological and economic processes aimed at turning grain raw materials into flour, groats, pasta, feed and other consumer products. The main economic essence of this industry is to increase the consumer value of grain products grown in agriculture and to process them in accordance with market demand.

Grain processing enterprises are an important link between agriculture and industry. They reduce raw material losses, improve product quality, and produce competitive products for domestic and foreign markets.

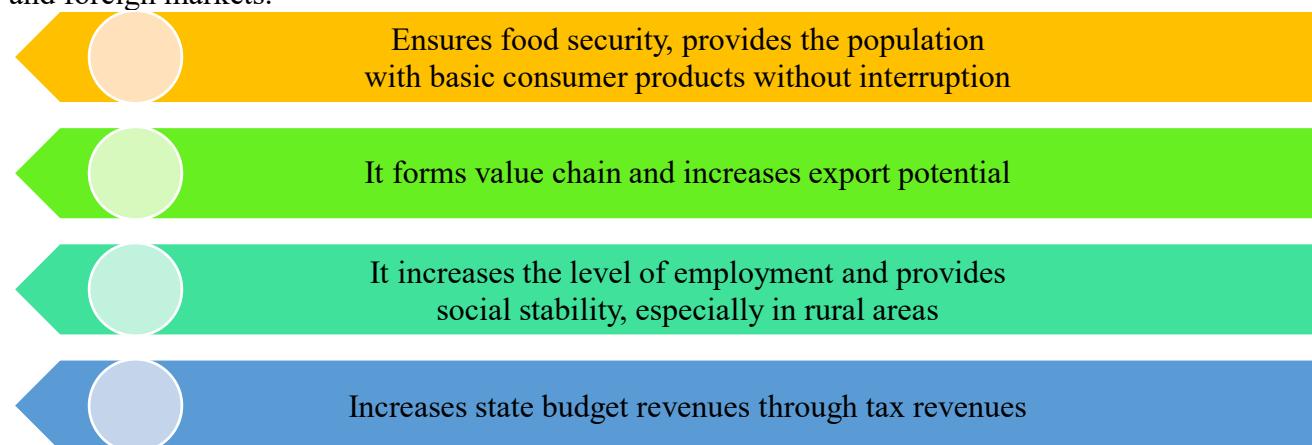


Figure 1. Importance of grain processing enterprises in the economy¹

The activities of grain processing enterprises are closely linked to other economic sectors. In particular:

- stimulate the volume of grain production in agriculture;
- increase the demand for transport and logistics services;
- stimulate the development of trade and service sectors.

¹ Made by author.

As a result of the activities of these enterprises, a multiplier effect is created in the economy, contributing to the growth of gross domestic product.

Grain processing enterprises have a positive impact on the national economy in the following main areas:

The introduction of innovative technologies and energy-efficient equipment in the grain processing sector also serves to increase industrial efficiency.

In conclusion, the main products produced by grain processing enterprises - flour, cereals, pasta and mixed fodder - play an important role in the country's economy. These products, along with satisfying the population's food needs, ensure the sustainable development of the agro-industrial complex. Therefore, diversifying product types, improving quality and introducing innovative technologies in the grain processing sector are urgent tasks.

CONCLUSION

Grain processing enterprises are a sector of strategic importance in the country's economy. Their development is a decisive factor in ensuring food security, creating added value, increasing employment and achieving economic stability. Therefore, state support for this sector, attracting investment and introducing modern technologies should remain one of the important directions of economic development.

The issue of organizing and improving accounting at grain processing enterprises is important for food security, domestic market stability and increasing export potential. The results of this study showed that the processing process consists of a multi-stage technological chain, and accurate and reliable accounting is required at each stage, from the receipt of raw materials to the delivery of finished products to the warehouse. The correct determination of the methods and principles used in the accounting process directly affects the financial results of the enterprise, the structure of costs and the cost of products. The study found that in many processing enterprises, shortcomings in the accounting policy, insufficient provision for raw material consumption and natural decline rates, and the lack of a uniform approach to accounting for technological waste lead to inaccurate cost accounting. This can lead to an artificial increase in the cost of products, or, conversely, to the omission of some costs. The study showed that the correct classification of expenses, their accurate distribution by elements and calculation objects is one of the main factors in ensuring the financial stability of the enterprise.

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