

UPRAVLJANJE FINANSIJSKIM TOKOVIMA U AGRARNIM FIRMAMA REGIONA

FINANCIAL FLOWS MANAGEMENT IN AGRARIAN ENTERPRISES OF THE REGION

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Summary

The need to develop methods of improving the existing definition of the optimal structure of financial flows of individual agricultural producers due to theoretical and practical interest in the content and the basic elements of financial flows of agricultural enterprises.

Determination of financial flows in practice are usually based on the preparation of separate financial flows large farms and agricultural organizations. In modern economic literature, this method is preferred.

In our view, the definition of cash flow apk region as the sum of flows leading agricultural companies in the region can only be used in certain cases, such as when the economy of the region formed by the activity of one or more businesses. However, the sector financial flows agribusiness region are more diverse structure that reflects the flow not only farms but also people, farmers, local authorities, local governments and the state budget.

All formulas measuring financial flows are constructed by the selection of data for residues in articles balance companies or their financial and statistical reporting.

At the same time, as defined in the economic literature that the balances in the accounts of agricultural enterprises represent the accumulation of reserves or on a specified date. The value of balances in some way dependent on the financial and industrial activities of an economic entity, but can not be used as an objective assessment of the financial flows. Much of the statistical indicators of both financial and production activities agricultural enterprises is based on the determination of account balances, ie fixing the values of receipts and payments for a specified date. This method is necessary to determine the absolute values of the indicators, and to ensure their comparability, identification of changes in the value of assets and liabilities as a result of the dynamics of market prices and the exchange rate of hryvnia against foreign currencies.

But the definition of financial flows of agricultural enterprises in the region requires a different approach, which should reflect its focus is not on one single transaction of agricultural products, and for the totality of economic transactions carried out in a period of time in the region.

Therefore, we believe that it is appropriate to consider all the business activities of agricultural enterprises in the region as debit and credit turnovers, which will better identify the direction of financial flows in the whole region.

The major principles of effective management of financial flows of agricultural enterprises in the region, we believe that the following should be considered:

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- comprehensive detection of virtually all the funds involved in the economic activities of the region;
- methodological consistency;
- the unity and consistency of tools and methods for determining the financial flows of agricultural enterprises.

Considering moving almost all the resources involved in economic transactions allows the process of determining cash flows of agricultural enterprises in the region, which is built on information about the flow of funds in the accounts of the banking sector in the regional economy. In this case, the current system of economic accounting transactions and mutual economic agents implies that they are both debtors and creditors. Thus, a set of economic agents.

Through economic activity, farmers most actively interact with the banking sector. To mobilize a significant part of the assets of credit organizations provide financial services entities. In addition, they carry out a redistribution of financial flows, on the one hand, a commitment to customers, on the other - in order to obtain financial benefits and increase their income. At the same time, counter financial flows agricultural enterprises in the region, formed with a certain level of net flows. The greater the balance of opposing flows, the more global change conditions of the current economic situation.

The increasing financial operations, growth investment opportunities in agricultural enterprises and increasing agricultural production is due to the revitalization of the institutional sectors of the regional economy, with rising Deposits in credit and financial institutions, expanding the flow of payments to budgets of all levels.

Such changes almost simultaneously displayed on the size of the resource base of the banking sector in the region: increased lending operations of banks are growing amounts of current and settlement accounts of agricultural enterprises, in all kinds of fees and deposits built up by banks issue securities. Naturally there is an increase and turns in all types of operations or cash flows of agricultural enterprises. However, some of the cash flows are not involved in credit and settlement operations of the banking sector in the region. Typically, these funds are sent to the shadow economy.

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