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State Agrarian and
Economic University*

**SCIENTIFIC AND METHODOLOGICAL PRINCIPLES OF ACCOUNTING,
FINANCIAL, INFORMATION AND LANGUAGE AND COMMUNICATION
SUPPORT FOR SUSTAINABLE DEVELOPMENT OF AGRIBUSINESS
ENTITIES AND RURAL TERRITORIES**

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Reviewers:

Nadiia DAVYDENKO – Doctor of Economics, Professor, Head of the Department of Finance, National University of Life and Environmental Sciences of Ukraine (Kyiv);
Svitlana SHULHA – Doctor of Economics, Associate Professor, Professor of Accounting, Auditing and Taxation, National Academy of Statistics, Accounting and Audit (Kyiv);
Borys KOVALENKO – Doctor of Philology, Associate Professor of the Department of Ukrainian Language, Kamianets-Podilskyi Ivan Ohienko National University

Editors-in-Chief:

Halyna PAVLOVA, *Doctor of Economics, Professor, Dean of the Faculty of Accounting and Finance of the Dnipro State Agrarian and Economic University*
Lesia VASILIEVA, *Doctor of Science in Public Administration, Professor, Deputy Dean for Research at Dnipro State Agrarian and Economic University*

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The monograph examines the scientific problems of building accounting and financial support for sustainable development of agribusiness entities and rural areas. Modern information systems and technologies in accounting, auditing and taxation are considered. The theoretical, organizational and methodological principles of language and professional training of a specialist in agriculture, as well as modern technologies of education in higher educational institutions are revealed.

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The publication is aimed at professionals engaged in practical activities in the field of regional policy, academics, government officials and the general public.

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SECTION 3. TAXATION OF ENTERPRISES IN MODERN ECONOMIC CONDITIONS

3.1. PECULIARITIES OF TAXATION OF AGRICULTURAL PRODUCTS

*Alona Minkovska,
Candidate of Economic Sciences,
Associate Professor at the Department of Accounting,
Taxation and Management of Financial and Economic Security, Dnipro State
Agrarian and Economic University, Dnipro, Ukraine*

Summary. The article analyzes the peculiarities of taxation of agricultural producers. Emphasis is placed on the requirements for information support of business transactions in terms of taxation, emphasis is placed on the importance of documentary and accounting support for tax payments in the management system of agricultural enterprises. The essence and features of being on both the general and simplified taxation system are revealed. There are requirements for business entities in terms of the income tax payer, value-added tax, property tax (in terms of land fees), fees for special water use, environmental tax. Features of payment of the uniform tax of 4 groups in the agricultural enterprises are reflected.

Keywords: taxation, taxes, the general system of taxation, simplified system of taxation, taxation of agricultural enterprises.

In modern conditions, the company is one of the most powerful driving forces of the economy of any country. Among the factors that determine the development of enterprises and entrepreneurship, the conditions of taxation occupy a prominent place, because they determine the performance of taxpayers. The tax system of Ukraine is at the stage of improvement, which is primarily related to the adoption of the Tax Code of Ukraine (and the constant adjustment of its rules). Therefore, in modern business conditions, one of the most difficult issues is the taxation of business activities and the reflection in tax accounting of the consequences of various types of business transactions carried out by taxpayers. In the context of constant changes in tax legislation, businesses must closely monitor these changes. Such changes do not allow businesses to effectively implement strategic and tax planning processes.

The role of information support has changed dramatically in today's environment, as new times require new knowledge, skills, and abilities to respond quickly and determine the consequences of any changes in the business environment. Solving tasks to achieve the goals of economic entities and get a positive result depends on timely, operational, reliable, and optimal information.

The agricultural sector is one of the basic in the economy and strategically important for national security. Accordingly, all means of state regulation should contribute to its effective functioning. Taxation, which has undergone significant changes over the last few years, is a particularly significant means of state regulation

for the agricultural sector. As practice shows, the introduction of these changes was ambiguously perceived among agricultural producers, associations, deputies, public figures and led to pessimistic forecasts for the future of the agricultural sector. Taxation of agricultural producers should perform not only fiscal but also regulatory functions, act as a means of state support and stimulation of production, ensure the competitiveness of national agriculture, and the introduction of innovations in production.

For a long time, the taxation of agribusiness was characterized by the presence of a special tax regime and the possibility of choosing taxation, which in the period 1999-2014 was represented by a fixed agricultural tax. After the adoption of the Law of Ukraine "On Amendments to the Tax Code of Ukraine and Certain Legislative Acts of Ukraine on Additional Reform" of 28.12.2014, within the reduction of the tax, this tax was combined (almost unchanged) into a single tax. It became the only tax of group IV.

Also, until 2015, economic entities operating in the agricultural sector (including agriculture, forestry, and fisheries) were on the general taxation system and met the established criteria, were entitled to use a special VAT regime. Its peculiarity was that the amount of tax accrued on the value of supplied agricultural goods/services of own production was not paid to the budget, but remained at the disposal of the producer to reimburse the tax for purchased goods/services from which the tax credit was formed. If there is a balance, it was used for production purposes.

It is well known that the issue of abolishing the special VAT regime was a requirement of the IMF to provide the next tranche. In Ukraine, this initiative was expressed by the Ministry of Finance, which said that the agricultural sector provides too little tax revenue. Instead, the costs of various types of assistance to the agricultural sector reach billions of hryvnias, the lion's share of which is VAT refunds. Most of these funds are received by large agricultural producers who can pay VAT in full. Today, agricultural producers pay taxes under the general system or have the right to choose a simplified system of taxation in the form of a single tax of group IV, and from 01.03.21 some farmers have a reduced VAT rate.

Businesses can only work on one of the two tax systems. Unlike the simplified system, there are no restrictions on the general system by type of activity, number of employees, annual turnover and it is possible to work on a barter basis.

Agricultural producers who choose general taxation are obliged to pay the following tax system: income tax, personal income tax, value-added tax, property tax (land tax), rent for special water use, environmental tax. Taxation of agricultural producers with income tax is carried out on general terms at a rate of 18%. Producers of agricultural products defined in Article 209 of the Tax Code may choose the annual tax (reporting) period, which begins on July 1 of the previous reporting year and ends on June 30 of the current reporting year.

For income tax, enterprises whose main activity is the production of agricultural products include enterprises whose income from the sale of agricultural products of their production for the previous tax (report) year exceeds 50 percent of

total income.

If the producer of agricultural products is an individual, then in the general system of taxation, the main tax is the personal income tax. According to the results of the quarter, agricultural producers summarize revenues and deduct costs for economic activities. The difference that will be obtained is the basis for personal income tax (rate 18%), it also calculates the military tax (rate 1.5%) and the Single Contribution for Compulsory State Social Insurance (rate 22%).

PIT is calculated quarterly, payments for the first, second and third quarters are called an advance, they must be paid after the end of the quarter.

PIT payment for the IV quarter is not made separately. Calculate the net income for the year, calculate PIT from it and deduct from this amount already paid advance payments. Pay the tax after submitting the annual income tax return.

Among the peculiarities of value-added tax on agricultural producers is the tax rate. In particular, in 2021 Law № 1115 [7] introduced a reduction of the VAT rate for farmers from 20% to 14%. The VAT rate of 14% applied to transactions of supply of agricultural products in Ukraine and its import of certain UKT FEA codes, except for imports of goods specified in paragraph 197.18 of the Tax Code of Ukraine (hereinafter - TCU) (paragraph "d" of paragraph 193.1 TCU). Other types of agricultural products will be supplied both on the territory of Ukraine and imported at the general rate of 20%. All agricultural products will be exported at the usual export rate of 0%. The VAT rate of 14% does not apply to the services of agricultural enterprises (Section 2 of the Letter № 5257).

However, on July 1, 2021, the Verkhovna Rada passed Law № 1575 amending the TCU. According to him, the former rate of 20% is returned for some types of agricultural products. These changes are applied from 01.08.2021. According to the official explanations of the authors of the bill № 5425-d, the change in the VAT rate forced the processing industry to raise prices for their products to cover the difference caused by different VAT rates at the expense of their own money. After the return of the 20% rate, other processors remain in the same losing situation - for those products where the rate remained at 14% (Fig. 1).

The official portal of the State Tax Service of Ukraine provides clarifications on the Procedure for filling in the tax invoice for transactions for the supply of certain agricultural goods [8]. In particular, among the features of the tax invoice are the following:

- the taxpayer may indicate in the tax invoice transaction for the supply of certain agricultural products together with other transactions, distinguishing different rates (20%, 7% and/or 0%), or form separate tax invoices;

- in the tabular part of the tax invoice (section "B", column 8) is drawn up for transactions for the supply of individual agricultural products must specify the rate code "14";

- in the tabular part of the tax invoice (section "B", column 3.1) for transactions for the supply of certain agricultural products must indicate at least six characters of the UKT FEA code (group of UKT FEA codes 0104 10, 1204 00, 1206 00, 1212 91);

- in the tax invoice in section "A" the volume of transactions for the supply of

individual agricultural products must be indicated in line VIII, the amount of tax - in line V, the total amount of tax at VAT rates 20, 14, and 7 % - in line II, the total amount of tax for operation - in line I [9].

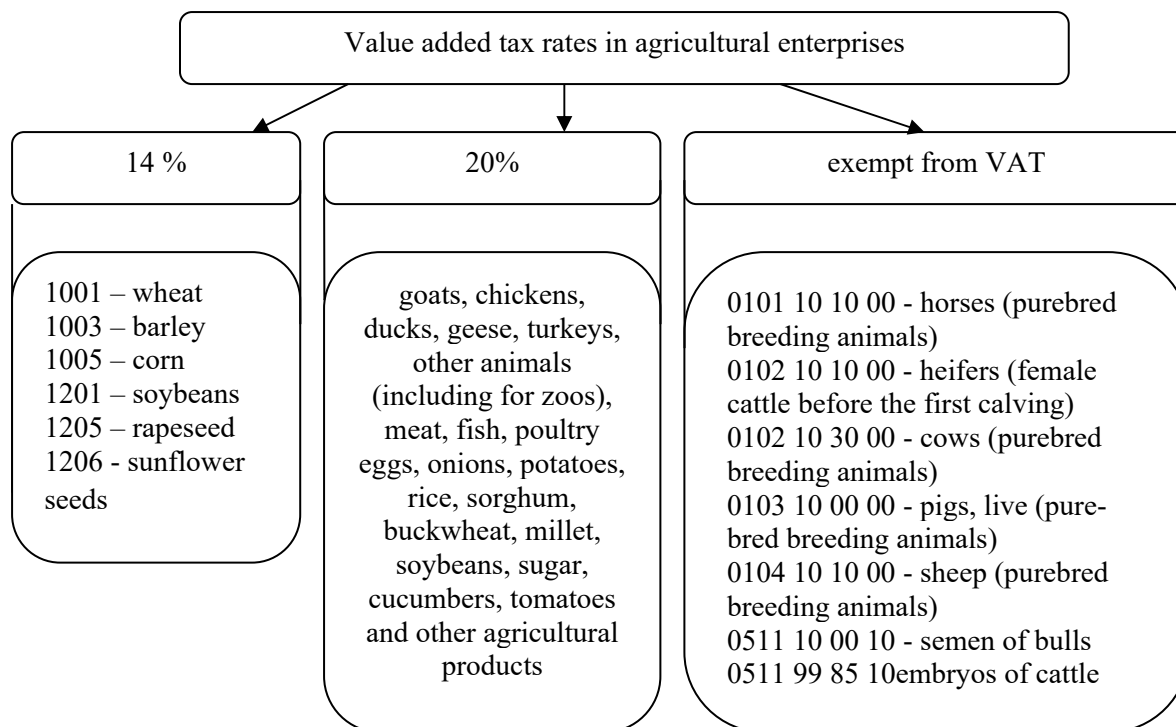


Fig. 1. Value-added tax rates on certain commodity items (UKT FEA) of agricultural products [7]

The application of the above features of the tax invoice for the supply of certain agricultural goods is provided by the State Tax Service for the preparation of the tax invoice in electronic form, including in the electronic office of the taxpayer.

The amount of VAT is reflected on the analytical account "Calculations for value-added tax" to account 641 "Calculations for taxes". When purchasing or manufacturing inventory, a tax credit is formed. The seller who supplies agricultural products accrues VAT liabilities (paragraph 185.1 of the Tax Code). Account 315 "Special accounts in national currency" records funds on the electronic VAT account that the Treasury opens to the VAT payer. When using prepayment, special accounts 643 "Tax liabilities", 644 "Tax credit" are used.

Land tax is part of the land tax and is included in the property tax. This tax is key for agribusiness, as the development of any branch of agriculture is impossible without the use of agricultural land (agricultural or non-agricultural land).

The basis for determining the amount of land tax is the normative monetary valuation of land, which is subject to annual indexation. The central executive body, which implements the state policy in the field of land relations according to the consumer price index for the previous year, annually calculates the indexation coefficient of normative monetary valuation of land, which is indexed normative monetary valuation of agricultural land, as of January 1 of the current year. according to a certain formula. If the consumer price index exceeds 115%, such an index is used with a value of 115 (Article 289 TCU).

Land tax rates are set by local governments, which by December 25 of the year preceding the reporting year, submit to the relevant supervisory authority at the location of the land decision on land tax rates and land tax benefits to legal entities and/or individuals in the prescribed form.

Specific land tax rates may be set within the tax rates for agricultural land, the normative monetary valuation of which has been carried out. Rates are set at not less than 0.3% and not more than 1% of their regulatory monetary value. For agricultural lands located outside settlements, the normative monetary valuation of which has not been carried out - not less than 0.3% and not more than 5% of the normative monetary valuation of a unit of arable land area in the region (Articles 274, 277 TCU). These rates of land tax were set in December 2016.

Agricultural enterprises are payers of rent for the special use of water. Special water use is paid for and is carried out based on the relevant permit (Article 49 of the Water Code). The object of taxation of rent for special water use is the actual amount of water used by water users (paragraph 255.3 of Article 255 of the TCU) primarily to meet the drinking needs of the population, as well as for fisheries (including aquaculture) needs.

The rent for the special use of water for fish farming is calculated based on the actual amount of water needed to replenish water bodies during fish farming and other aquatic living resources (including for replenishment, which is associated with water losses due to filtration and evaporation), and rent rates.

The amount of rent for special water use is calculated based on the actual volumes of water used from water bodies, surface or groundwater, which are set in the special water use permit, water use limits, fee rates and relevant coefficients.

Payers of rent for special water use independently calculate the amount of this fee every quarter from the beginning of the year and make a tax return in the form approved by the order of the Ministry of Finance from 17.08.2015 № 719 ((as amended by the order of the Ministry of Finance of Ukraine from 07.11.2016 № 927) with changes and additions The calculation of the rent for the special use of water is carried out in Annex № 5.

Agricultural enterprises can be payers of environmental tax for emissions of pollutants into the atmosphere by stationary sources of pollution. Thus, if an agricultural enterprise has a fleet, the tax base is carbon dioxide emissions. When calculating the environmental tax, the tax base for carbon dioxide emissions according to the results of the tax (reporting) year is reduced by the number of such emissions in the amount of 500 tons per year. For carbon dioxide emissions of more than 500 tons per year, taxpayers are required to prepare and file tax returns, accrue, and pay tax for the tax (reporting) period in which such excess occurred, in the manner prescribed by the Tax Code of Ukraine. For the environmental tax, the base tax (reporting) period is equal to a calendar quarter. The tax rate on carbon dioxide emissions is UAH 10.00 per 1 ton.

Most often, agricultural producers choose a simplified system of taxation, namely, they are payers of the single tax of group 4. However, it is not enough to be an agricultural enterprise to be a single taxpayer of the 4th group. Thus, business

entities cannot be payers of the single tax of the fourth group:

- in which more than 50 percent of the income received from the sale of agricultural products of own production and products of its processing, is income from the sale of ornamental plants, wild animals and birds, fur products, and fur;

- engaged in the production and/or sale of excisable goods, except grape wine materials (codes in accordance with UKT FEA 2204 29, 2204 30), produced at primary wineries for secondary wineries that use such wine materials for the production of finished products;

- who as of January 1 of the base (reporting) year have a tax debt, except for bad tax debt, which arose due to force majeure (force majeure).

Since 2018, the circle of single taxpayers of group IV has expanded due to the inclusion of natural persons-entrepreneurs who operate exclusively within a farm registered in accordance with the Law of Ukraine "On Farming", and subject to a set of requirements set out in paragraphs. 4 item 291.4 of Art. 291 TCU.

As of 2021, both legal entities and natural persons-entrepreneurs can act as payers of the single tax of the IV group, provided that certain criteria are met.

Thus, the payers of the single tax may be legal entities, regardless of organizational and legal form, in which the share of agricultural production for the previous tax (reporting) year is equal to or exceeds 75%; as well as natural persons - entrepreneurs, namely farms that are registered and operate in accordance with the Law of Ukraine "On Farming", and subject to a set of such requirements:

- carry out exclusively cultivation, fattening of agricultural products, collection, catching, processing of such actually grown or fattened products and its sale;

- carry out economic activities (except for supplies) at the place of tax address;

- do not use the work of employees;

- members of the farm of such an individual are only members of his family;

- the area of agricultural lands and/or lands of the water fund owned and/or used by members of the farm is not less than 2 ha, but not more than 20 ha.

The main feature of the single tax of the fourth group is that it is paid instead of many taxes, which is accompanied by a reduction in tax pressure on entrepreneurs, frees them from the need to keep large tax records and save time. All other taxes and fees are paid by agricultural enterprises by current legislation on a general basis.

The basis of taxation of the single tax of group IV is the normative monetary valuation of 1 ha of agricultural land (arable land, hayfields, pastures, and perennials), and for water fund lands (inland waters, lakes, ponds, reservoirs) - normative monetary valuation of arable land in the region, taking into account indexation, determined as of January 1 of the base tax (reporting) year (in accordance with paragraph 5 of subsection 8 of section XX of the TCU for 2015 and 2017-2023 is equal to 1).

For taxpayers of group IV the size of tax rates from 1 ha this year lands or lands of the water fund depends on the category of lands, their location and is: for arable land, hayfields and pastures - 0.95; for arable land, hayfields, and pastures located in mountainous areas and Polissya territories - 0.57; for perennial plantations (except for perennial plantations located in mountainous areas and in Polissya

territories) - 0.57; for perennial plantations located in mountainous areas and in Polissya territories - 0.19; for water fund lands - 2.43; for this year closed lands - 6.33.

Agricultural enterprises, as legal entities, independently calculate the amount of tax annually as of January 1 and by February 20 of this year submit to the state tax service at the location of the taxpayer and the location of the land tax return for the current year.

The tax is paid quarterly within 30 calendar days following the last calendar day of the tax (reporting) month. The specifics of agricultural production are reflected in the quarterly breakdown of the annual amount of tax: I quarter - 10%; II quarter - 10%; III quarter - 50%; IV quarter - 30%.

If during the tax (reporting) period the taxpayer's area of agricultural lands and/or water fund lands has changed due to various reasons, such taxpayer is obliged to specify the number of tax liabilities and submit within 20 calendar days of the month, following the reporting period, the state tax service at the location of the taxpayer and the location of the land declaration with updated information on the area of land, as well as information on the availability of land and their regulatory monetary value.

If the single taxpayer is a landlord, a provides agricultural land and/or water fund land for rent to another taxpayer - the tenant, then such leased land is taken into account in the landlord's declaration. An exception is a case when the landlord is not a single taxpayer, in which case the leased land area is included in the tenant's tax return.

Agricultural enterprises pay a single tax by transferring the total amount of funds to the appropriate account of the local budget at the location of the land.

If at least one of the requirements for the stay of both a farm and an agricultural enterprise - a legal entity in group IV of single taxpayers does not meet, such an entity may choose group III of single taxpayers and pay income tax. But again, provided that during the calendar year the amount of income does not exceed 1167 times the minimum wage established by law on January 1 of the tax (reporting) year (in 2021 - 7002000,00 UAH). If the requirements of the single tax of groups III and IV are not met, then such entities may choose a common system of taxation.

Particular attention should be paid to the addition of paragraph 298.8 of Art. 298 TCU pp. 298.8.8, according to which re-inclusion in the IV group of single taxpayers may occur no earlier than 2 calendar years after its transition to the application of the single tax rate set for taxpayers of another group or cancellation of its previous registration as a single taxpayer IV group.

Agricultural enterprises keep records of the single tax on sub-account 641 "Calculations for taxes" in the context of the analytical account (sub-account of the third-order) - for example, 6411 "single tax". At the end of the reporting year, the amount of the EP of the 4th group is distributed among the objects of accounting for the consumption of crop products in proportion to the area of land occupied by the respective crops. According to the current Chart of Accounts, all information on the EP of Group IV has accumulated on Account 91 "General expenses". Based on the

fact that the EP of the IV group reflects in the composition of general expenses and the base of distribution is only in the field of pottery, it is written on the basis of the relevant analytical approach. Analytical accounting of the EP of Group IV in the structure of general expenditures, as a rule, is conducted by places of origin and articles of expenditure.

Thus, in the current conditions, in particular, the financial and economic crisis in the country, the taxation of economic entities, including agricultural enterprises, needs to be revised and improved. This is a possible way to solve legal, methodological, organizational, and practical problems. This includes, in particular, making certain changes to the regulations and legal acts governing the main types of taxes, as well as improving the methodological and organizational aspects of their accounting, control procedures, and financial reporting. This will simplify the accounting system of business entities in some way, as well as provide transparency and objectivity for analytical and control support.

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3.2. FEATURES OF ACCOUNT RENTAL ACCOUNTING OF BUDGET MANAGERS

*Oleksandr Atamas, Ph.D., Associate Professor
Dnipro State Agrarian and Economic University*

Legal principles of organizational relations related to the lease of property of state enterprises, institutions and organizations, enterprises, and property relations between landlords and tenants for economic use of state property or property in communal ownership, regulated by Law № 2269 "On lease of state and communal property" dated October 3, 2019 № 157-IX. Also Art. 1 of this Law lists the relations of lease of objects, which are regulated by it, taking into account the features provided by other laws of Ukraine.

The central body of executive power with a special status that implements the state policy in the field of state property lease is the State Property Fund of Ukraine, which is governed by the Law "On the State Property Fund of Ukraine" dated 09.12.2011 № 4106-XI. This law defines the status, principles, legal principles of activity, as well as the main tasks of the Fund. According to paragraph 1 of Article 4 of this law, the main tasks include the implementation of state policy in the field of privatization, lease, use and alienation of state property, as well as in the field of state regulation of property valuation, property rights and professional valuation.

The main purpose of the lease is to accelerate economic growth, attract foreign and domestic investment, strengthen the financial capacity of state or municipal enterprises.

The lease is based on the following principles: legality; openness and transparency; equality and competition; state regulation and control; taking into account the peculiarities of state and communal forms of ownership; protection of economic competition; creating favorable conditions for attracting investment; complete, timely, reliable information about the leased objects and the procedure for their lease; ensuring competitive lease terms and other types of agreements.

The value of the leased object for the purpose of determining the starting rent is

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