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The Essence of Accounting Policy as a Component of the Information Support for Agribusiness Entities

One of the key elements of the accounting system is the accounting policy, which defines the methodological foundations for conducting accounting, the procedure for valuing assets and liabilities, and the principles of financial reporting formation. For agribusiness, having a justified, flexible, and adaptive accounting policy is crucial, as it is an integral part of the informational support for the activities of entities in this field. The purpose of this article is to investigate the role of accounting policy as an element of the informational support system for agrarian enterprises in order to adapt it to the needs of operational and strategic management.

The article explores the theoretical foundations, essential characteristics, and practical aspects of developing accounting policy as a key element of the information support system for agribusiness entities. It highlights the importance of accounting policy in ensuring the reliability, timeliness, and completeness of accounting information required for managerial decision-making under the specific conditions of agricultural production. The study emphasizes that an effective accounting policy enhances the transparency and adaptability of accounting to the needs of financial statement users, including management, investors, and regulatory authorities. Scientific approaches to understanding the nature, functions, and role of accounting policy within an enterprise's accounting and analytical system are analyzed. Particular attention is given to the challenges of forming accounting policy in the agricultural sector due to seasonality, natural and climatic conditions, biological asset transformation, and other sector-specific features. Based on an analysis of legal regulations, scientific literature, and agribusiness practices, the paper substantiates directions for improving accounting policy as a means of enhancing the quality of management information.

Conceptual approaches are proposed that align accounting policy development with the needs of strategic management, international economic integration, and digitalization of accounting processes. The authors present a vision for the structure, content, and organizational mechanism of implementing accounting policy at agricultural enterprises, which contributes to more effective decision-making based on objective financial and economic information. The results can serve as a foundation for improving accounting methodologies in agriculture and developing recommendations for enterprises of various ownership forms and scales.

accounting policy, agribusiness, financial accounting, information support, managerial decisions, financial reporting, agricultural enterprises, accounting methodology

Statement of the problem. In the current economic environment, effective management of agricultural enterprises is impossible without high-quality information support, the foundation of which is the accounting system. One of the key elements of this system is the accounting policy, which defines the methodological principles of accounting, the procedures for asset and liability valuation, and the principles of financial reporting formation. For agribusiness, operating under conditions of seasonality, natural and climatic risks, biological asset transformation, and changes in government regulation, the presence of a well-grounded, flexible, and adaptive accounting policy is crucial. It allows the accounting system to be tailored to the specific nature of the enterprise's activities and ensures the provision of reliable information for managerial decision-making.

However, in the practical activities of agricultural enterprises, the formation of accounting policy is often reduced to formal copying of standard provisions without considering the individual characteristics of the business. This leads to a loss of informational value in accounting, errors in reporting, and complications in control. Moreover, there is a

lack of scientific and practical recommendations on building accounting policy that take into account industry-specific features and the requirements of digital transformation. Therefore, the study of the essence of accounting policy as a component of information support for agribusiness, analysis of current approaches, and development of directions for their improvement are highly relevant.

Analysis of recent researches and publications. The issue of forming and implementing accounting policy in enterprises, particularly in the agricultural sector, attracts attention of both domestic and international scholars. The theoretical foundations of accounting policy development have been studied in the works of researchers such as Baranovska T.V. [1], Butynets F.F. [2], Veryha Y.A., Kulyk V.A., Nochovna Y.O., Ivaniuk S.Yu. [4], who consider it an important element of the accounting system that ensures the reliability of information for both internal and external users. The works of Zahorodnii A.H. [7], Kucherenko T. [9], and Parkhomenko V.I. [11] emphasize the regulatory and methodological aspects of accounting policy formation in accordance with national accounting standards.

The specific features of accounting policy in agricultural enterprises were examined in the studies of Lynnyk Yu.V. and Suk P. [15], who emphasized the impact of industry factors (seasonality, biological transformation of assets, accounting for government support, etc.) on accounting methods and reporting. Separate works have been dedicated to the influence of accounting policy on managerial decision-making (Yaremenko I. [20], Tsvetkova N. [16], Shmyhel O.Ye. [18]) and its role in shaping the enterprise's accounting and analytical framework.

At the same time, despite a substantial body of theoretical and applied research, the methodology for forming accounting policy specifically considering the current conditions of agribusiness operation – such as digital transformation, integration with information systems, and the dynamic changes in the legislative framework – remains insufficiently developed. Questions regarding the adaptation of accounting policy to the needs of operational and strategic management, the assessment of its effectiveness as an information support tool, and the harmonization of accounting decisions in accordance with international standards have not been fully clarified. Thus, there is a need for further scientific research into the essence, functions, and practical significance of accounting policy in the context of the agricultural sector of the economy.

Statement of the objective. The aim of this article is to investigate the role of accounting policy as an element of the information support system for agricultural enterprises, with the goal of adapting it to the needs of operational and strategic management.

The main research material. Information support for the activities of agribusiness entities involves organizing an effective system for collecting, processing, analyzing, and utilizing diverse data necessary for making well-founded managerial decisions in the field of agricultural production. Such a system enables agricultural enterprises to respond promptly to changes in the market situation, adapt to external challenges, implement innovative technologies, and optimize internal management processes. Information support contributes to enhancing competitiveness, efficient resource use, reducing production costs, and increasing productivity.

In the current context of digitalization of the agricultural sector, the implementation of automated information systems, electronic platforms, geographic information technologies, and software for monitoring and forecasting production activities gains particular importance. These tools provide agribusiness entities with timely, accurate, and analytically processed information, which serves as an essential foundation for strategic planning and sustainable development of enterprises in a dynamic market environment.

The main components of information support include both external and internal sources of information, which together form a comprehensive database for managerial decision-making. They also encompass informational and consulting support that provides access to expert knowledge and recommendations, as well as technological and analytical components responsible for automating data collection and processing and analyzing data to identify trends and forecast development. Internal information sources, in particular, play an exceptionally important role and are primarily represented by accounting data and financial statements, which provide accurate and timely information about the enterprise's financial condition, expenses, revenues, and other key indicators necessary for evaluating performance and planning future development strategies.

An important component of accounting is the accounting policy, which defines the set of methods, rules, and principles that an enterprise applies for maintaining accounting records and preparing financial statements. The accounting policy forms the basis for the systematic and consistent reflection of business transactions, ensuring the reliability, completeness, and comparability of financial data. It is a fundamental element of the accounting system, as the quality of accounting information used for managerial decision-making, planning, and financial control of the enterprise depends on its proper definition. Thus, the accounting policy is an integral part of the overall accounting system and plays a key role in ensuring transparency and efficiency in financial management.

Within the information support structure, the accounting policy performs several important functions. First, it serves as the foundation for generating reliable and complete financial information necessary for managerial decisions. Second, the accounting policy defines methodological approaches to accounting for specific assets of agribusiness, such as biological assets and agricultural products, considering their peculiarities and cyclicity. Third, it regulates the procedures for valuing assets and liabilities, taking into account seasonal fluctuations characteristic of agricultural production, which allows for more accurate reflection of their value in the reporting. Additionally, the accounting policy ensures unified standards and approaches to the recording of business transactions, contributing to consistency and transparency in accounting. It also establishes methods for calculating depreciation on agricultural machinery and equipment, considering their specific operational conditions and service life. Finally, the accounting policy provides a basis for the correct and timely calculation of the enterprise's tax liabilities, which is an important aspect of financial planning and compliance with legal requirements.

Moreover, the accounting policy shapes the strategic concept of long-term development for each business entity, which is directly relevant to agricultural enterprises. It enhances the accounting-analytical component of management, improving the quality of managerial decision-making in agribusiness. Thanks to clearly defined principles and methods, the accounting policy ensures prompt response to changes in production processes, enabling the production system to flexibly adapt to changes in the external environment. As a result, economic risks are reduced, enterprise efficiency increases, and its competitive position is strengthened.

Clarifying the concept of accounting policy specifically for agribusiness entities, as well as summarizing the basic principles and requirements for its formation based on current normative legal acts in the field of accounting, is an important step toward ensuring effective practical application of the accounting policy. Such improvement aims to consider the specifics of the agricultural sector, facilitate the adaptation of accounting procedures to industry features, and guarantee compliance of financial reporting with existing standards and legislative norms. This allows agribusiness entities to implement accounting policies more clearly and consistently, contributing to increased transparency of accounting, accuracy in reflecting business transactions, and optimization of managerial decisions.

Analyzing existing approaches to defining the essence of accounting policy, it can be stated that there is no universally accepted interpretation of this concept.

According to the Law of Ukraine On Accounting and Financial Reporting in Ukraine, «accounting policy is a set of principles, methods, and procedures used by an enterprise for maintaining accounting records, preparing, and submitting financial statements» [12].

This approach includes three key components of accounting policy: first, principles - fundamental foundations and conceptual approaches on which the entire enterprise accounting system is based; second, methods - specific techniques and ways of processing accounting information, such as inventory valuation or depreciation calculation; and third, procedures - a defined sequence of actions and technical aspects regulating accounting and preparation of financial statements.

This definition clearly outlines three main directions for applying accounting policy in enterprise practice. The first direction is accounting, involving daily recording, systematization, and processing of business transactions to ensure completeness and reliability of accounting information. The second direction is financial reporting, involving the formation of official reports based on collected and processed data that reflect the financial condition and performance of the enterprise over a specific period. The third direction is submission of financial statements to interested parties, including government bodies, investors, and other users, ensuring transparency, control, and making informed managerial decisions. Thus, accounting policy acts as a key mechanism for organizing accounting and reporting, contributing to efficient management of the enterprise's financial resources.

This definition is comprehensive and holistic as it covers the entire spectrum of the accounting process - from primary registration of business transactions to the formation and submission of financial statements to interested users. It emphasizes that accounting policy is not just a set of technical methods or tools but an integrated system of principles, methods, and procedures that ensures coherence and consistency in accounting and reporting at the enterprise. This guarantees unified approaches, contributing to increased reliability of information, transparency of financial activities, and efficiency of resource management.

Hence, such wording clearly reflects the modern view of the role of accounting policy as a key element of enterprise management activity aimed at ensuring high quality of financial information. It emphasizes that accounting policy is not only a technical tool but also a strategic component affecting the transparency, reliability, and timeliness of accounting data necessary for making effective managerial decisions and ensuring sustainable enterprise development.

In addition to the official definition of accounting policy in current accounting legislation, domestic scholars offer a wide range of different interpretations of this concept. Chernii M.Ya. states: «Accounting policy is a set of principles and rules regulating methodological and organizational foundations of accounting at the enterprise under the current normative framework at a given moment in time» [17].

Stetsiv I.I. emphasizes: «Accounting policy is a set of principles and rules (options) for organizing and implementing methods (techniques) of accounting in an organization to form the most operational, complete, objective, and reliable financial and managerial information of the enterprise» [14].

Shmyhel O. provides the following definition: «the organization's choice of specific methods, forms, techniques of conducting and organizing accounting, based on established rules and the organization's characteristics (organizational, technological, accounting staff size and qualifications, level of technical equipment)» [18].

Tsvietkova N. claims: «Accounting policy is the methods and techniques of accounting regulated by normative acts on one hand and considering the enterprise's activity specifics on the other» [16].

According to Yaremenko I.: «Accounting policy is the enterprise's choice of methodological techniques that influence the amount of profit and loss» [20].

Suk P. states: «Accounting policy is a system of rules for organizing and conducting accounting, and valuing the enterprise's property, adopted for a certain reporting year or several years» [15].

According to Pushkar M.S.: «Accounting policy is an internal document of the accounting system that reflects a set of accounting procedures and methods chosen and consistently applied in the organization, best suited to the conditions of activity and the requirements for full representation of the organization's results and financial position» [13].

According to Parkhomenko V.: «Accounting policy is a document that establishes the adopted set of methods for conducting accounting: primary observation, value measurement, current grouping, and final summarization of business activities» [11].

Analysis of these definitions shows common elements uniting different authors' views. Most researchers, including I.I. Stetsiv, M.Ya. Cherniy, P. Suk, and V. Parkhomenko, see accounting policy as a system or set of principles, rules, and methods defining accounting procedures at the enterprise. Almost all authors emphasize the importance of choosing specific methodologies and techniques that most effectively reflect business transactions and correspond to the organization's specifics - this aspect is detailed in works by O. Shmyhel, I. Yaremenko, N. Tsvietkova, and M.S. Pushkar. At the same time, N. Tsvietkova, O. Shmyhel, and M.Ya. Chernii highlight that accounting policy formation must consider both normative-legal requirements and specific enterprise functioning features, ensuring balance between legal norms and business practical needs. This approach allows not only compliance with mandatory accounting standards but also adaptation to unique activity conditions, enhancing accounting system efficiency and quality of financial reporting. Thus, analysis of existing definitions leads to the conclusion that accounting policy is a complex and multifaceted concept combining normative bases with individual enterprise characteristics, ensuring a systematic approach to organizing accounting.

Secondly, attention should be paid to significant differences in approaches among leading domestic scholars regarding accounting policy, reflecting diverse views on the concept. I.I. Stetsiv highlights the goal-oriented nature of accounting policy, stressing its main purpose - forming operational, complete, and reliable information necessary for management decisions. This is key in his approach, distinguishing it from others where such focus is not explicit. In M.Ya. Chernii's definition, the temporal aspect is important, indicating that accounting policy operates «at a given moment», emphasizing its relevance and dependence on a specific period. P. Suk develops this idea, specifying the policy applies within «a certain reporting year or series of years», showing the dynamic nature of accounting policy and its possible adaptation to changing enterprise conditions. Furthermore, I. Yaremenko gives a narrower financial focus, concentrating on the policy's influence on profit and loss amounts, which narrows the overall understanding of its functions and role. These varied approaches and emphases indicate accounting policy is a multifaceted and complex concept that can be interpreted differently depending on researcher priorities, enterprise specifics, or accounting tasks. This diversity creates opportunities for flexible application of accounting policy considering different industries and business types, which is especially important for the agricultural sector with its unique features and challenges.

The most thorough and detailed approach to the structure of accounting policy is presented by V. Parkhomenko, who analyzes its components in detail, identifying key stages of the accounting process: primary observation - recording business facts and operations;

value measurement — determining their monetary assessment; current grouping - systematization and classification of accounting data by various criteria; and final summarization - forming aggregate indicators that form the basis for financial reporting. Such detailed division helps clearly understand how accounting policy influences each stage of accounting and ensures consistency, accuracy, and coherence of information necessary for effective enterprise management.

These definitions illustrate the evolution of understanding accounting policy - from a simplified idea as a set of methodological techniques (offered by I. Yaremenko) to a more comprehensive vision as an internal document regulating the entire accounting system (typical for M.S. Pushkar). I. Yaremenko's definition is quite narrow, focusing only on accounting policy's impact on financial results, ignoring its broader functional context. Meanwhile, the most comprehensive approaches are by I.I. Stetsiv, emphasizing the goal of forming reliable information, and M.S. Pushkar, emphasizing accounting policy's systematic and consistent nature. This development in interpretation reflects growing recognition of accounting policy as an important management tool that considers both normative requirements and unique enterprise specifics.

Overall, these definitions reflect the multifaceted and diverse approaches to interpreting «accounting policy» in Ukrainian academic circles, highlighting its role as an important accounting organization tool combining compliance with legislative requirements and consideration of enterprise-specific characteristics.

Based on analysis of various definitions, two main approaches to interpreting accounting policy can be identified. The first, reflected in the Economic Encyclopedia [6], and works by Lovinska L.H., Stefaniuk I.B. [10], Kuzhelnyi M.V., Linnyk V.H. [8], and Zahorodnii A.H. [7], defines accounting policy as a set of methods, procedures, and principles regulating accounting and financial reporting in accordance with current legislation. This position focuses on technical and methodological aspects, emphasizing accounting policy's role in organizing accounting activities within the normative framework. In contrast, the second approach, presented in works by Pushkar M.S. [13], Butynets F.F. [2], and Shpak V.A. [19], views accounting policy more broadly - as a management tool performing a strategic function. Here, accounting policy is perceived as an important component of enterprise management system that forms the information base for decision-making and acts as an internal «constitution» defining accounting process organization rules according to business goals and needs.

Particularly valuable are certain approaches proposed by modern scholars. T.V. Baranovska [1] stresses the need to align accounting policy with owners' interests, indicating its subjective and adaptive nature - accounting policy is formed not only according to normative requirements but also in line with specific business needs. F.F. Butynets [2] offers a comprehensive approach, distinguishing narrow understanding of accounting policy as a set of accounting methods and a broader one as a strategic element of enterprise management covering organizational, analytical, and methodological aspects. Meanwhile, T. Kucherenko [9] emphasizes accounting policy's role in harmonizing accounting information, underlining its importance in ensuring uniform approaches to financial reporting, which is crucial amid integration into the international economic space. Such multidimensional analysis allows deeper understanding of accounting policy as a tool combining normativity, individualization, and strategic management.

An interesting approach is presented in the Accounting Dictionary [2], where accounting policy is described as valid «for an indefinite period», emphasizing its perpetual and stabilizing nature in the enterprise's financial and economic activities. This interpretation reflects a gradual evolution in understanding accounting policy: from initially viewing it as a purely technical tool - a set of methodological techniques and procedures aimed at accounting

according to standards - to the modern perception as a key management system element. In this context, accounting policy acquires strategic importance, as it ensures formation of a quality information base necessary for making well-founded managerial decisions and simultaneously serves as a means of realizing the economic interests of owners and management.

According to L. Huida [5], with whom one can agree, the process of forming accounting policy for agribusiness entities should be based on a clear understanding of its targeted purpose, which is distributed according to the functions of three main directions: accounting, managerial, and tax accounting. Such an approach allows adapting the policy to the specifics of agribusiness, considering not only external reporting requirements but also internal management needs and fiscal regulation. Orientation to the goals of each accounting type ensures a more flexible and efficient accounting information system capable of supporting informed decision-making at all enterprise management levels.

Considering the stated goal, the author proposes classifying accounting policy by its components into standard and non-standard. Standard accounting policy focuses on fulfilling accounting requirements and preparing financial statements and traditionally includes organizational, technical, and methodological components. In contrast, non-standard accounting policy covers additional elements aimed at implementing management accounting and tax accounting objectives. Specifically, management elements include forms of internal reporting that support control over costs, sales, accounts receivable; division of indicators by controllability within responsibility centers; personalization of internal documents; determination of costing items and cost accounting methods. Analytical elements include a system of economic indicators used to evaluate the performance of individual business units and the enterprise as a whole, also serving as a basis for developing its further development strategy. This approach to structuring accounting policy allows more flexible adaptation to internal management and external regulatory needs [5].

Summarizing scientific approaches to accounting policy definitions, the author proposes the following definition of accounting policy for agribusiness entities: it is a systematized, enterprise-standardized system of selected accounting organization methods, including methods for valuation and reflection of assets, capital, liabilities, income, expenses, and business transactions, formed according to current legislation requirements and based on the professional judgment of the accountant, aiming to ensure reliable, complete, and timely preparation of financial statements corresponding to the specifics of agricultural activity.

The proposed definition is distinguished by its universality, as it covers goals of accounting, management, and tax accounting, which is especially important for comprehensive enterprise management. It does not limit itself to listing individual elements, allowing flexible adaptation of accounting approaches according to changes in the regulatory environment and internal enterprise needs. An important feature of this definition is emphasis on the subjectivity of accounting policy, which depends on the accountant's professional competence and quality of professional judgment. Such an approach avoids drawbacks common to many existing interpretations: excessive formalization through definition only of principles and rules, reduction of accounting policy to a one-time choice of methods, limitation of its effect to certain accounting objects, ignoring the universality of methods suitable for various conditions, and uncritical subjective positive assessment. Furthermore, this approach does not specify types of accounting, preserving relevance amid ongoing accounting system transformations. All this suggests the advisability of using the proposed definition as both a practical and theoretical guideline in the agricultural sector.

In conditions of economic transformation and increasing role of digital technologies, integration of accounting policy into the overall knowledge management system at the enterprise gains special importance. Such an approach not only standardizes accounting

procedures but also ensures information exchange among various functional units, improving the quality of management decisions. In the context of agribusiness, this is particularly relevant, as enterprises in this sector often have complex organizational structures, geographically distributed and seasonally variable activity. In this case, accounting policy acts as a coordination tool, providing uniform interpretation of business events, reducing reporting errors, and enhancing activity transparency.

Moreover, given modern challenges such as climate change, market globalization, and growing sustainability requirements, the informational functions of accounting policy become tools not only for financial but also environmental and social monitoring. More and more enterprises are incorporating non-financial reporting elements - sustainability reports, environmental indicators, carbon footprint, social indicators - allowing assessment of long-term business viability. Accordingly, accounting policy should evolve toward integrating such approaches, significantly expanding its functional scope and transforming it into a component of comprehensive corporate governance.

Particular attention should be paid to the interconnection between accounting policy and information systems used in agribusiness. Implementation of modern digital solutions - ERP systems, agricultural CRM platforms, electronic document management systems, GPS monitoring of machinery, sensor data collection from fields - requires clearly regulated accounting procedures defined through accounting policy. The clarity and adaptability of accounting policy determine the efficiency of integrating new technologies into enterprise management systems. Thus, accounting policy becomes the «language» through which the information system «communicates» with users, ensuring consistency between actual business transactions and their representation in databases.

In this context, the role of the professional judgment of accountants and analysts grows, as the agricultural sector is characterized by high variability of biological assets, seasonality, a significant share of work-in-progress, and risks related to climatic conditions. All this requires flexible and well-grounded choices of methods for valuation, depreciation, recognition of income and expenses, also determined within accounting policy. For example, choosing the method of biological asset valuation at fair value less costs to sell can provide the enterprise with a more accurate picture of economic efficiency than traditional methods. Thus, accounting policy not only performs a regulatory function but also serves as a tool for strategic risk management and optimization of financial results.

Furthermore, effective accounting policy is a means of ensuring transparency of agribusiness activities to external users of information - banks, investors, partners, regulatory bodies. In light of increasing ESG reporting requirements (environmental, social, and governance responsibility), accounting policy may serve another function - the basis for forming non-financial information important when entering international markets or attracting external capital. Thus, it becomes not only an internal management document but also a tool for external business communication.

The informational function of accounting policy in the context of agribusiness is closely linked to monitoring and control of key production indicators. For instance, applying the policy in internal reporting enables enterprises to control costs per hectare, fertilizer efficiency, crop yields by cultures and plots, fuel costs, etc. Standardized forms of internal management reports defined within accounting policy are the basis for implementing KPIs (key performance indicators) used to assess activities of units and responsibility centers.

Finally, it should be emphasized that accounting policy in the agricultural sector is not a static document but an instrument that must change and improve in response to market transformations, legislative changes, emergence of new technologies, and changing business owners' priorities. The flexibility of accounting policy should be based on balancing compliance with regulatory requirements and adaptation to the real needs of the enterprise.

Therefore, regular review and updating of accounting policy according to changes in external and internal environments is an important component of modern management approaches.

Thus, within the information support structure of agribusiness activities, accounting policy serves as a methodological framework ensuring integrity, consistency, and adaptability of the entire accounting system. Its strategic significance lies in forming an informational foundation for making both operational and long

Conclusions and prospects for further researches. Information support for agribusiness is a complex process of organizing the collection, processing, and analysis of data necessary for making effective managerial decisions. It encompasses both internal and external sources of information, among which accounting and financial reporting, as well as accounting policy, occupy a key position.

Summarizing the results of the analysis of scientific approaches to the interpretation of accounting policy, the following author's definition can be proposed for agribusiness entities: it is a system formalized by enterprise standards of selected accounting methods, which includes methods for valuation and presentation of assets, capital, liabilities, income, expenses, and business transactions, formed in accordance with the requirements of current legislation and based on the professional judgment of the accountant, aimed at ensuring reliable, complete, and timely formation of financial reporting that corresponds to the specifics of agricultural activity.

The proposed definition of the accounting policy for an agribusiness entity stands out for its universality, as it covers the goals of not only financial accounting but also managerial and tax accounting, which is especially important for comprehensive enterprise management. It is not limited to listing individual elements, allowing flexible adaptation of accounting approaches according to changes in the regulatory environment and the internal needs of the business entity. An important feature of this definition is the emphasis on the subjectivity of accounting policy, which depends on the level of professional competence of the accountant and the quality of their professional judgment. This approach helps avoid the shortcomings inherent in many existing interpretations: excessive formalization through defining only principles and rules, reducing accounting policy to a one-time choice of methods, limiting its application to certain accounting objects, ignoring the universality of methods that should be suitable for use under various conditions, as well as subjective positive evaluation without critical analysis. Moreover, this approach does not detail the list of types of accounting, which helps preserve the relevance of the definition amid constant transformations of accounting systems. All this testifies to the expediency of using the proposed definition as both a practical and theoretical guide in the agricultural sector.

Furthermore, in light of modern challenges such as climate change, market globalization, and increasing demands for sustainability, the informational functions of accounting policy become a tool not only for financial but also environmental and social monitoring. More and more enterprises are introducing elements of non-financial reporting into their accounting systems — sustainability reports, environmental indicators, carbon footprint tracking, social indicators — which allow assessing the long-term viability of the business. Accordingly, accounting policy must transform towards incorporating these approaches, significantly expanding its functional scope and turning it into an element of comprehensive corporate governance.

Finally, it is important to emphasize that accounting policy in the agricultural sector is not a static document but an instrument that must change and improve in response to market transformations, legislative changes, new technologies, and shifts in business owners' priorities. The flexibility of accounting policy should be based on a balance between complying with regulatory requirements and adapting to the real needs of the enterprise. Therefore, a key component of modern management approaches is the regular review and

updating of accounting policy in accordance with changes in the external and internal environment.

Prospects for further research may include the study of current challenges, including digitalization and increasing sustainability requirements, which expand the role of accounting policy, making it a key tool to ensure stability, transparency, and competitiveness of agricultural enterprises in a dynamic market environment.

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Н.В. Смірнова, доц., канд. екон. наук

М.В. Волошин, здобувач першого (бакалаврського) рівня вищої освіти

Центральноукраїнський національний технічний університет, м. Кропивницький, Україна

Сутність облікової політики як складової інформаційного забезпечення діяльності суб'єктів аграрного бізнесу

Одним із ключових елементів системи бухгалтерського обліку є облікова політика, яка визначає методичні засади ведення обліку, порядок оцінки активів і зобов'язань, принципи формування звітності. Для аграрного бізнесу наявність обґрунтованої, гнучкої та адаптивної облікової політики має вирішальне значення, оскільки вона є складовою інформаційного забезпечення діяльності суб'єктів цієї сфери. Мета написання статті полягає у дослідженні ролі облікової політики як елементу системи інформаційного забезпечення аграрних підприємств з метою її адаптації до потреб оперативного та стратегічного управління.

У статті досліджено теоретичні засади, сутнісні характеристики та практичні аспекти формування облікової політики як ключового елементу системи інформаційного забезпечення суб'єктів аграрного бізнесу. Розкрито значення облікової політики для забезпечення достовірності, своєчасності та повноти облікової інформації, необхідної для прийняття управлінських рішень у специфічних умовах аграрного виробництва. Визначено, що ефективна облікова політика сприяє підвищенню прозорості та адаптивності бухгалтерського обліку до потреб користувачів фінансової звітності, зокрема — керівництва, інвесторів, контролюючих органів. Проаналізовано наукові підходи до розуміння сутності облікової політики, її функцій і ролі в обліково-аналітичній системі підприємства. Особливу увагу приділено проблемам, пов'язаним із формуванням облікової політики в аграрному секторі, зумовленим сезонністю, природно-кліматичними факторами, біологічною трансформацією активів та іншими галузевими особливостями.

На основі аналізу нормативно-правової бази, наукових джерел і практики аграрних підприємств обґрунтовано напрями удосконалення облікової політики як засобу підвищення якості інформаційного забезпечення управління. Запропоновано концептуальні підходи до формування облікової політики з урахуванням потреб стратегічного управління, інтеграції в міжнародний економічний простір та цифровізації облікових процесів. У статті наведено авторське бачення структури, змісту та організаційного механізму реалізації облікової політики на аграрних підприємствах, що сприятиме підвищенню ефективності прийняття рішень на основі об'єктивної фінансово-економічної інформації.

Результати дослідження можуть бути використані як основа для вдосконалення методологічного інструментарію ведення обліку в аграрній сфері, а також для розробки рекомендацій щодо формування облікової політики підприємствами різних форм власності та масштабів діяльності.

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