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CLASSIFICATION OF RISKS OF AGRICULTURAL ENTERPRISES FOR ACCOUNTING PURPOSES

In this work the author investigates the components of risk in the agricultural sector of Ukraine, conducts analysis of business parameters according to the type of economic activity "Agriculture", develops the approach to risk classification for accounting purposes, taking into account the specific conditions of agricultural enterprises.

Based on the research of approaches to classification of risk of enterprises for accounting purposes, it is determined that the business risks are divided into business risks, the risks of non-business activities and the risks inherent in any kinds and forms of the entity.

To the features of agricultural risks can be entirely attributed the categories of risk causing danger to farm losses due to the disruption of the production process. The main features of agricultural risks are, firstly, its industrial affiliation and, secondly, the specification of the object to which this risk is aimed – production.

The unresolved question of risks-causes assessment leads to a lack of approaches to the recognition of the likely consequences of accounting and deciding on their display in accounting reports. Studies of economic activity of a number of enterprises in the risk revealed that the risk is transformed into a conditional fact of economic activity at the probability of its effects. This made it possible to develop an algorithm of recognition in accounting of the likely consequences of risk of businesses activity.

The dominant idea of optimization of accounting and information support of strategic management of agricultural enterprises of Ukraine is taking into account sectoral characteristics of agricultural businesses that indirectly or, in many cases, directly affect the specific accounting and economic parameters of agribusiness and effectiveness of accounting and information support of strategic management.