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ANALYTICAL ASSESSMENT OF FINANCIAL RESOURCES AGRICULTURAL AND FOOD SECTOR

The paper conducted a comprehensive analytical assessment of the financial resources agri-business sector in the current conditions of the industry. The ways of improving the current financial paradigm that defines cash flow as the change in financial resources caused by their purposeful movement with the changing phases of the operational process, which is designed to provide full funding for implementation activities and to optimize sources of financial resources based on the assessment of complex analytical.

The classic definition of financial flows change combines volume, form and way of movement of financial resources of the operational phases of the process, because at each stage of their implementation, the objective is the change amounts and sources of financial resources that takes into account the time factor of their origin. At the same time financial resources have the ability to change not only its volume but also value at different times.

Thus, the interpretation of the characteristic features full account of financial flows: movement, dimension, liquidity and the time factor, combined with changes in

phases and volumes of operational and innovation processes. How much is a reasonable practice of categories of financial flows and its methodological support in processing dairy industry defining trends of cost and structural changes in the financing.

Compare the values universally accepted indicators of financial condition and balance of proportions characteristic of domestic processing industry values, show their significant differences, due to the mismatch of the book value of fixed assets and the authorized capital of their market value; significant volume of domestic credit, which determines the receivables and payables in the amount not needed for normal functioning of enterprises; shortage of working capital; low capacity of enterprises to attract long-term loans; artificial understating income. As informed decisions on cost management companies can not accept without any reliable information about the real value of assets and sources of their formation, requires constant monitoring of their cost for the purpose of targeting certain rational values of performance indicators and proportions of capital companies.