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**ORGANIZATIONAL PROVISION OF ACCOUNTING AND CONTROL OF AGRO-  
INNOVATIVE ACTIVITIES OF ENTERPRISES**

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**ОРГАНІЗАЦІЙНЕ ЗАБЕЗПЕЧЕННЯ ОБЛІКУ ТА КОНТРОЛЮ АГРО-  
ІННОВАЦІЙНА ДІЯЛЬНІСТЬ ПІДПРИЄМСТВ**

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*Based on a large number of scientific interpretations of the category "innovation" there is a need to study the organizational principles of accounting and control over the formation of costs for agroinnovation of enterprises. The theoretical essence of the term "agro-innovation" in the accounting system of agricultural enterprises is substantiated. In order to increase the innovative activity of agricultural enterprises and the adoption of sound decisions by management staff, the process of organizing the accounting of costs for agro-innovation has been improved. The general technique of operative control of agroinnovative activity developed by us will allow to provide reduction of level of expenses as bases of increase and efficiency of work of the agrarian enterprises. Solving these problems will move to a new level of accounting and increase its analyticity in the management system of the enterprise.*

**Key words:** *innovative activity, agro-innovation, costs for agro-innovation, operative control, agricultural enterprises.*

*Виходячи з великої кількості наукових інтерпретацій категорії «інновація» виникає необхідність дослідження організаційних засад обліку та контролю за формуванням витрат на агроінновацію підприємств. Обґрунтовано теоретичну сутність терміну «агроінновація» в системі бухгалтерського обліку сільськогосподарських підприємств. З метою підвищення інноваційної активності сільськогосподарських підприємств та прийняття управлінським персоналом обґрунтованих рішень удосконалено процес організації обліку витрат на агроінновацію. Розроблена нами загальна методика оперативного контролю агроінноваційної діяльності дозволить забезпечити зниження рівня витрат як основи підвищення та ефективності роботи аграрних підприємств. Вирішення цих завдань дозволить перейти на новий рівень бухгалтерського обліку та підвищити його аналітичність в системі управління підприємством.*

**Ключові слова:** *інноваційна діяльність, агроінновація, витрати на агроінновацію, оперативний контроль, сільськогосподарські підприємства.*

In today's conditions, the search for new innovative solutions that would increase the efficiency of the agricultural sector in market conditions becomes extremely important. Participants in the innovation process should be interested in combining efforts to create new knowledge and technologies in order to enter the domestic and foreign markets with high-tech products.

Effective functioning of the accounting system in modern conditions is impossible without the use of the latest information technologies for collecting, processing and transmitting information.

Based on a large number of scientific interpretations of the category "innovation" there is a need to study the organizational principles of accounting and control over the formation of costs for agroinnovation of enterprises.

The current state of the agricultural sector is due to the global impact of technological modernization, which is not always appropriate and does not meet the real needs and capabilities of agricultural producers. Agrarian enterprises, striving to adhere to the basic principles of innovative development must take into account the features and capabilities of the domestic agricultural market and the need for environmental safety.

Innovative activity is an activity aimed at finding opportunities to intensify agricultural production and meet social needs in competitive products and services through the use of scientific, technical and intellectual potential [1].

Innovations in agriculture are the implementation in economic practice of the results of scientific research, which are embodied in new plant varieties, breeds and species of animals, new or improved food, materials, new technologies in animal husbandry, crop and processing industries, new methods of prevention and treatment of animals and birds, new fertilizers and pesticides in crop and livestock production, new forms of organization and management, new approaches to the provision of social services, which can increase production efficiency [2].

Thus, in a narrower sense, agroinnovation is the implementation in economic practice of research and development in the form of new technologies, new approaches to management, marketing, logistics, which increase production efficiency and product competitiveness.

Based on the study of foreign and domestic research, it should be noted that among the main differences highlighted by the authors between the types of innovations include the insignificance and secondary nature of certain classification features and the lack of clear boundaries.

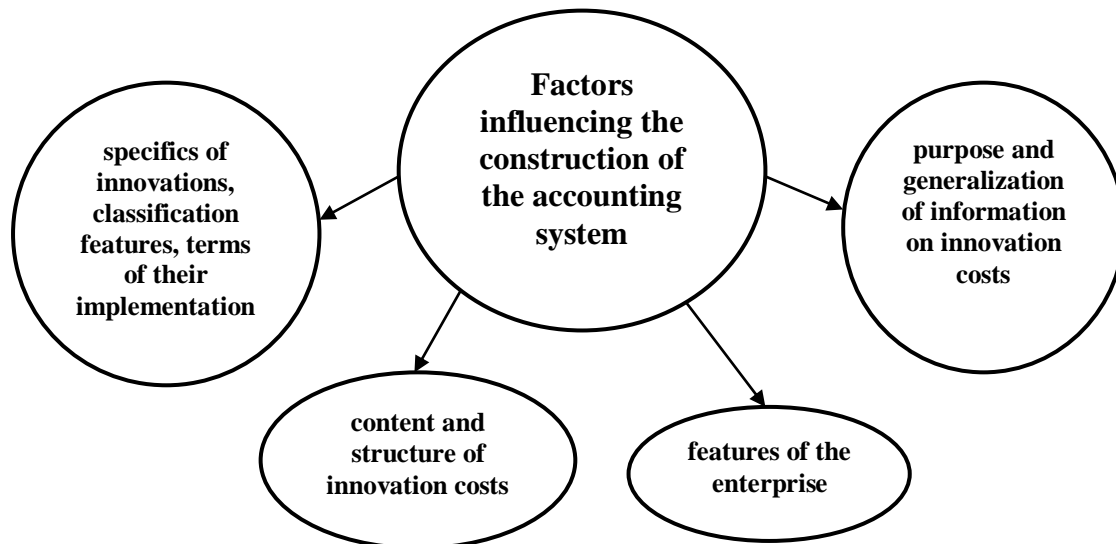
In Law and Ukraine "On innovation activity", noted that innovation - a newly formed (applied) and (or) improved competitive technologies, products or services as well as organizational and technological solutions of industrial, administrative, commercial or otherwise, which significantly improves structure and quality of production and (or) social spheres [3].

For accounting purposes, "innovation - new advances in industry, technology or management, intended for use in operating activities of the enterprise [4].

Agroinnovation is an asset of economic activity of agricultural enterprises and a separate object of accounting. Agroinnovative products are the costs of the enterprise to create, improve or acquire assets (products) that are innovations. Agroinnovation processes cover all aspects of activity (operational, financial and investment) and represent the costs of implementing measures to implement innovations [5]. A distinctive feature of agro-innovation is the presence of a separate group of innovations related to the presence of biological elements in the agro-production system, which should include not only crops and animals, but also agricultural land.

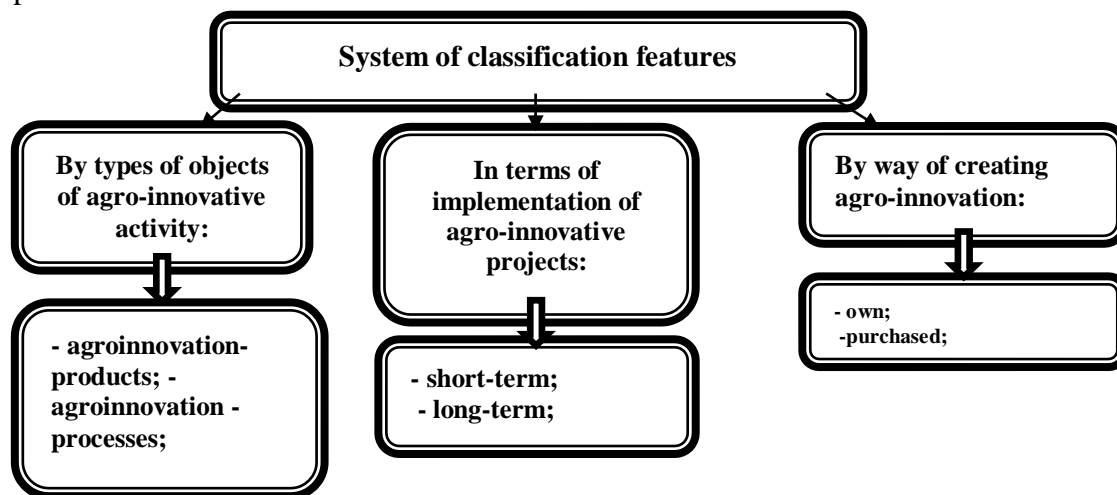
According to current national standards, the definition of accounting objects «agricultural innovation» and «agroinnovation" does not exist. In addition, these objects are not reflected in the relevant indicators in the financial statements.

To build an effective system of accounting for innovation costs, agricultural enterprises should take into account and determine the following factors, Fig. 1.



**Fig. 1. The main factors that determine the accounting system of agro-innovative enterprises.**  
Source: generated by the author.

For the purposes of accounting, the system of classification features of agro-innovative activity is of decisive importance (Fig. 2): by types of objects; ways of creating; terms of project implementation.



**Fig. 2. The system of classification features of agro-innovative activity.**  
Source: generated by the author.

The accounting system built in this way will allow to obtain complete and reliable information on innovation costs in various aspects and use it for planning, management, analysis and control.

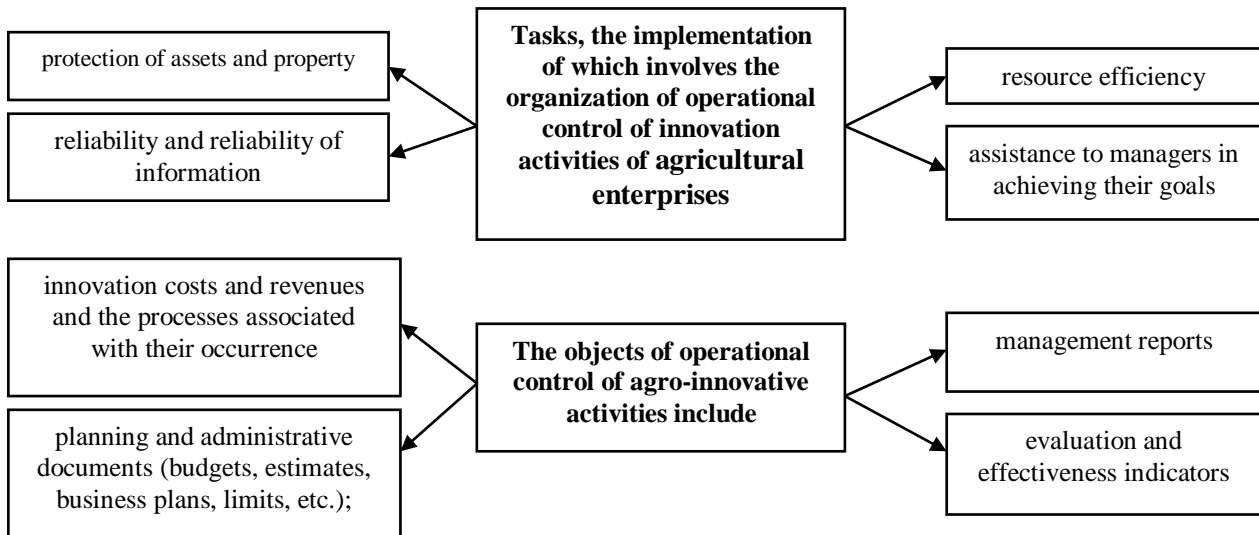
At the same time, there is a need for information about innovative projects in order to manage the production and economic activities of agricultural enterprises. Therefore, the relevant information is systematized for internal users as a tool of the enterprise management process [6].

In the context of the system of accounting, agro-innovation is a set of economic operations that have a quantitative-conditional expression and form a single process: development (expansion) - expansion - implementation - operation of innovations and reflected in the registers of management accounting and financial reporting, as the assets of enterprises and the source of its formation.

All development in this area based on the use of information technologies including geographic information systems, which are used for collecting, storing, processing and distribution of spatial data to make informed, as is ktnyh and management decisions [7].

The introduction of the latest developments in the control and accounting process is the key to sustainable development of agriculture. Agro-innovation is a specific object of management accounting and requires operational control in the agricultural enterprise [8].

The figure 3 shows the main tasks and objects of operational control of agro-innovative activities of enterprises.



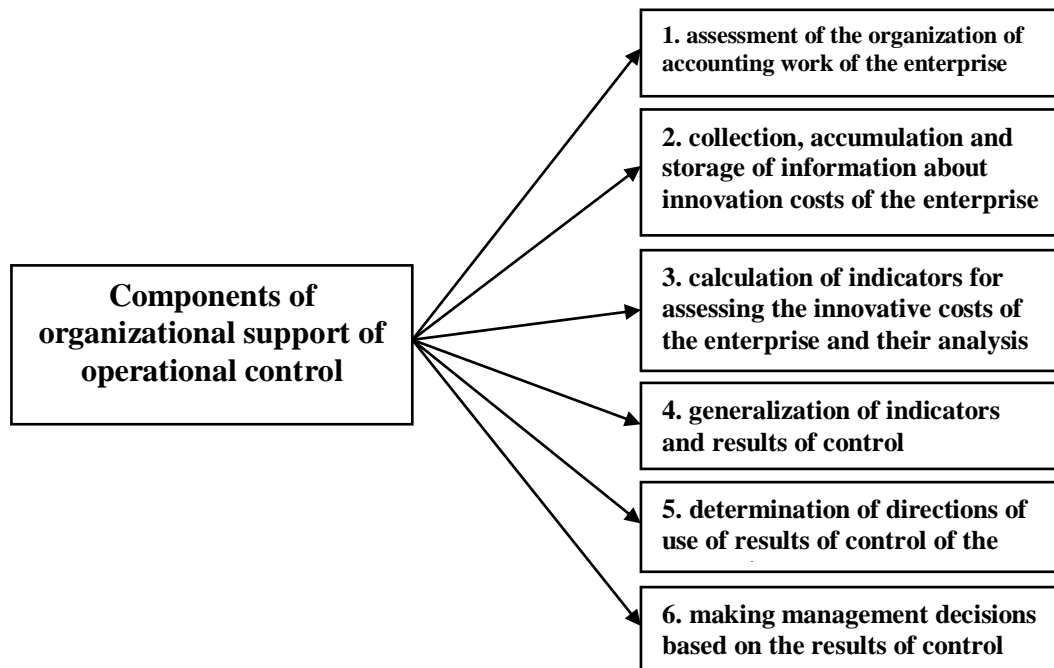
**Fig. 3. The main tasks and objects of operational control of agro-innovative activities of enterprises.**

Source: generated by the author.

The general technique of operative control of agroinnovative activity developed by us will allow to provide reduction of level of expenses as bases of increase and efficiency of work of the agrarian enterprises, fig. 4.

A weak link in the formation of effective innovative development of agricultural enterprises is the study of demand for agroinnovation. Marketing should become an integral part of the formation of orders for research and development.

And when selecting agro-innovative projects to conduct a deep economic examination. Evaluate efficiency indicators and work out schemes for promoting the obtained results in production.



**Fig. 4. The main stages of organizational support for operational control of agro-innovative activities.**

Source: generated by the author.

Innovative activity is an important component of the system of measures to accelerate the development of agricultural enterprises, increase their efficiency and competitiveness of products.

For accounting purposes, the decisive factor is the division of agroinnovation by types of objects of innovation, methods of creation and timing of projects, which will increase the analytical information.

Enterprises that aim to implement a system of continuous management of agro-innovation should develop their own system of measures to organize financing, accounting and costing, which in turn will improve product quality and competitiveness.

Effective enterprise management involves obtaining information about the costs and benefits that can bring certain innovation processes and products.

Solving the above problems will contribute to a significant increase in innovation activity, create a comprehensive accounting and analytical system and increase the effectiveness of control.

All participants in the innovation process should be interested in combining interests in the application of new technologies in order to enter the domestic and foreign markets with high-tech products.

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## ІНСТРУМЕНТИ DIGITAL (ЦИФРОВОГО) МАРКЕТИНГУ НА РИНКУ СТРАХОВИХ ПОСЛУГ В УМОВАХ ДІДЖИТАЛІЗАЦІЇ

Бора Н.Ю.

## DIGITAL (DIGITAL) MARKETING TOOLS IN THE INSURANCE SERVICES MARKET IN CONDITIONS OF DIGITALIZATION

Bora Natalia

У даній статті розглянуто особливості digital-маркетингу на ринку страхування, проаналізовано застосування його інструментів, досліджено застосування трендів цифрового-маркетингу страховими компаніями. Розглянуто наступні інструменти digital-маркетингу: SEO-оптимізацію, e-mail маркетинг та SMM (просування в соціальних мережах), таргетинг, контент-маркетинг, контекстну рекламу, інфлюенс маркетинг (маркетинг впливу), чат-боти і месенджери, SERM (search engine reputation management).

**Ключові слова:** digital-маркетингу, SEO-оптимізацію, e-mail маркетинг, SMM контент-маркетинг, контекстну рекламу, лідогенерація, інфлюенс маркетинг, online вебінари (онлайн презентація страхових продуктів), копірайтинг, SMO, SERM (search engine reputation management).

*This article considers the features of digital marketing in the insurance market, analyzes the use of its tools, and explores the application of digital marketing trends by insurance companies. The following digital marketing tools are considered: SEO-optimization, e-mail marketing and SMM (promotion on social networks; content marketing, and contextual advertising. Advertising in video format, impact marketing, chatbots and messengers, SERM (search engine reputation management - search reputation management).*

**Key words:** digital marketing, SEO optimization, e-mail marketing, SMM content marketing, contextual advertising, lead generation, influence marketing, online webinars (online presentation of insurance products), copywriting, SMO, SERM (search engine reputation management).

Сьогодні цифровий маркетинг являє собою ключовий напрям діяльності тих компаній, що прагнуть ефективно функціонувати на ринку страхових послуг та утримувати власні конкурентні позиції, а також вживати маркетингових заходів для приросту частки ринку страхових послуг. Значимість маркетингу як важливої складової управління компанією полягає в тому, що він дозволяє страховій компанії адаптуватися до змін ринку, досліджувати споживчий попит та потреби споживачів, проводити маркетингові дослідження на страховому ринку, утримувати конкурентні позиції у конкурентній боротьбі на основі сформованих конкурентних переваг.

В економічній літературі, поняття цифрового маркетингу часто ототожнюють із поняттями онлайн або інтернет маркетингу. Ю. Горбань, Ю. Палеха розглядають цифровий



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