

4. Показатели ликвидности и рыночной устойчивости предприятия: коэффициент покрытия и ликвидности, автономии, обеспеченности запасов и затрат собственными оборотными средствами.

Г. В. Савицкая [3] для определения эффективности результатов деятельности организации выделяет две системы показателей:

- показатели, отражающие темпы развития организации, в т. ч. темпа прироста активов, объемов продаж, прибыли и собственного капитала посредством капитализации прибыли;

- показатели, отражающие уровень доходности организации, которые включают рентабельность собственного капитала, активов, продаж, также коэффициента окупаемости затрат.

Таким образом, в настоящее время не существует общего показателя для оценки эффективности деятельности предприятия. Необходимо применять систему различных показателей, что позволит избежать информационной избыточности и противоречивости отдельных данных.

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### **INFLUENCE OF THE DIGITAL ECONOMY ON THE DEVELOPMENT OF ACCOUNTING IN AGRICULTURE**

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Ensuring the sustainable development of agriculture in modern conditions is a priority national task. The Decree of the President of Russia “On the national goals and strategic objectives of the development of the Russian Federation for the period until 2024” of May 7, 2018 No. 204 sets the task of transforming priority sectors of the economy and the social sphere, including agriculture, through the introduction of digital technologies and platform making.

The Ministry of Agriculture of Russia has developed a departmental project “Digital Agriculture”, which is planned to be implemented in the period from 2019 to 2024. The project budget is 304 billion rubles, half of these funds are planned to be received from the state as an additional subsidy, and 152 billion rubles. - from extrabudgetary sources: from agro-and IT-business. The goal of the project: digital transformation of agriculture through the introduction of digital technologies and platform solutions to ensure technological breakthroughs in the agricultural sector and to achieve productivity growth in the "digital" agricultural enterprises 2 times by 2024.

The trajectory of the digital transformation of the industry involves the national and regional levels, as well as the level of agribusiness. At the federal level are assumed: functioning of digital platforms of the Ministry of Agriculture, predictive analytics based on big data, on the regional - “smart” sectoral planning and “smart” contracts, at the level of agribusiness - the massive introduction of integrated digital solutions, obtaining digital competencies by specialists of agricultural organizations.

According to many researchers, digitalization in the agro-industrial sector will reduce risks, adapt to climate change, increase crop yields and animal productivity, and plan field work in a timely manner. The main task of digitization of agriculture is to reduce the cost of production, improve its quality and competitiveness on the basis of efficient use of resources and science-based approaches.

Accounting, as part of economics, and as a type of practical activity, is constantly in motion, filled with new content in the light of the digitization of the entire world economy. Transformation of functions in the field of accounting under the influence of informatization will help change the profession in the direction of its intellectualization, the development of professional judgment based on the processing of large amounts of data based on IT programs.

Information technology in its applied aspect is developing much faster than the practice of accounting. At the same time, it is obvious that any changes in the field of information technology will sooner or later be reflected in the practice of accounting. Over the past 20 years, information technologies used in accounting have gone a long way in their development from single-user programs without a window interface to complex corporate ERP systems, which made it possible to go everywhere from traditional paper to electronic documents.

The rapid development of modern information technologies predetermines new forms of using software products to automate accounting. Among the main trends in the development of information technology, one of the main trends is the use of Internet technologies. The implementation of

this direction involves the use of cloud services. The idea of the cloud is to provide ubiquitous on-demand network access to a common pool of computing resources (for example, data networks, servers, storage devices, applications and services) from any device (computer, tablet, smartphone, etc.) regardless of the location of the user with minimal costs. The newest online services provide assistance not only in the work on calculating income, expenses and other financial transactions, but also in analyzing the available data. The use of such services allows you to protect corporate data from possible unlawful actions, since the data is securely encrypted.

Thus, the modern accounting system becomes an effective element of the organization's management system, and is aimed at improving the efficiency and analyticity of the initial information necessary for interested users to make timely management decisions.

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### CREATIVE ACCOUNTING – MYTH OR REALITY?

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The current stage of development of accounting is associated with the constant complication of the rules for the formation of accounting indicators of the economic entity (recognition and evaluation of accounting objects,