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**PROBLEM ISSUES OF ACCOUNTING AND ANALYTICAL
SUPPORT OF ORGANIC PRODUCTION**

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Abstract: The advantages of plow production for sustainable development of the country are substantiated. It is proved that the management system of any business entity directly depends on a properly constructed, organized and functioning information system based on the information generated in the accounting system. One of the objects of accounting is considered - costs, as such, which should be investigated from the standpoint of accounting and analytical support of organic production/

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Organic agricultural production is one of the priority vectors of sustainable development of world agriculture and agriculture of Ukraine. Progress in the modern world not only brings material improvement to mankind, but also causes an ever-increasing environmental burden on the environment. In addition, the popularization of a healthy lifestyle, an increase in the quality and standard of living of the population, especially in industrialized countries, have led to an increase in interest and demand for high-quality «clean» products. This, among other things, led to the development of organic agriculture, the production of organic products and its markets. [4].

With the exacerbation and actualization of economic, environmental, social problems in the agricultural sector of the economy and the search for ways to solve them, there was another problem - lack of information to meet the needs and requests of stakeholders (stakeholders) about the state of organic production in Ukraine and beyond. industries and regions (number of operators, areas, types of products); the amount of organic products and its cost; revenues, costs and efficiency of organic production, etc [2].

The management system of any business entity directly depends on a properly constructed, organized and functioning information system. The information system has an extensive structure, complex communication links, many information flows, arrays, etc. An integrated accounting system is an integral part of an enterprise's information system. For management purposes, integrated accounting, creating a complete and high-quality management information, contributes to a clear definition of enterprise development strategy, allows you to quickly diagnose deviations from the defined strategic and tactical plans of the business entity and adjust business parameters through high management decisions (actions, measures).

Organic production is gaining popularity due to the growing demand for organic products. Despite lower yields, the costs of organic production are lower and prices are higher, which allows you to make a profit and reach a completely new level of agricultural production.

The production of organic crop products, which is one of the ways to implement the concept of sustainable development of agriculture, requires effective management at both micro and macro levels, which is impossible without a complete and systematic information support. The basis of such information is the data of accounting, financial and statistical reporting [2].

Production costs are one of the most important categories of economic science, since they have a determining effect not only on the size of the profit of an agricultural enterprise and the possibility of expanding production, but also on the decision of the question of whether the organization will remain in the market or will be forced to leave it [1].

Regarding the accounting support of cost management of organic production, the primary documents involved in the processes must contain information on the following areas of further use: - operational analysis, internal control and management; - formation of information for the purposes of financial reporting according to national standards; - formation of information for the purposes of financial reporting according to international standards; - formation of information for tax reporting [2].

When receiving organic products, in addition to the traditional costs of agricultural activities, there are also specific ones - such as the costs of certification, as well as an increase in the cost of purchasing seeds, wages and transportation of products. In accounting, certification costs should be attributed to administrative costs, treated as remuneration for professional services. Some of the cost items in organic production will be lower or disappear altogether (the cost of fertilizers or crop protection products). Expenses in organic production will be accounted for by analogy, taking into account ordinary agricultural activities, the difference is only the amount of expenses and changes in their items. Thus, the transition to organic production will free up potential soil reserves and conquer new markets for agricultural products [3].

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