

Analytical Review of Small Farms of Ukraine Registered as a Natural Person-Entrepreneur of the 4th Group: Influence of Specific Features of Accounting and Auditing on the Dynamics of Their Development and Decline as of 2021

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Abstract. The urgency of the research is that the study of small farms will form a system of agricultural entrepreneurship, which will be the main direction in the development of rural areas and will bring the local economy out of a certain depressed status. The purpose of the study is to examine the theoretical and practical aspects that will help to learn more about the definition of “small farms registered as natural persons-entrepreneurs of the 4th group”, determining the legal status of these small farms and analysis of practical implementation of this sector in Ukraine. The main methodological approaches that allow identifying the theoretical and practical content of the study topic are the theoretical approach, monographic method, formal-legal method, method of comparative analysis, functional methodological approach, method of economic analysis, deduction method, induction method, and hypothetical and systemic methods. As a result of the work on the study of small farms of Ukraine registered as natural persons-entrepreneurs of the 4th group, the mechanism of implementation of the farm in general was studied, the specific features of the study sector were analysed and a comparative analysis of the implementation of the farm sector in Ukraine and foreign countries was conducted. The identified theoretical and practical aspects of the study will help in conducting an analysis to determine the impact of features that arise during accounting and auditing on the development and decline of the small farm sector of Ukraine, which are directly registered as a natural person-entrepreneur of the 4th group

Keywords: organisational and legal form, agricultural market, integration of farms, state support, audit

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Introduction

Agriculture is one of the most dynamic developing sectors and is a locomotive in Ukraine's economy today. The agricultural market today has a large number of different forms of agriculture and farming plays an important role in this. Y. Vecchio and others [1] noted that the value of small farms is extremely significant in terms of quantity, area of agricultural land and labour produced. O. Afanaseva and others [2] pointed out that small farms produce almost half of the country's total agricultural output, own 37% of arable land, 56% of cattle and provide a quarter of the employed. The principle of continuity of small farms is fundamental because of their economic, environmental and social importance. M. Abrosimova and others [3] note that the priority task of strengthening the state incentive role in the management of inter-farm relations in the agricultural sector is state support for the development of peasant (farmer) economy.

The Law of Ukraine "On Farming" [4] defines this type of activity as one that is a form of entrepreneurial activity of citizens with the creation of a legal entity that has expressed a desire to create and produce agricultural products, engage in the sale of these products and make a profit on certain plots of land provided to them for farming. S. Krivenko and others [5] noted in their work that the farm carries out accounting of its activities and prepares a financial report. Thanks to accounting, you can trace the economic efficiency of the farm. However, as indicated by L. Koval, the introduction of accounting for individual entrepreneurs is not mandatory, and for legal entities – mandatory [6]. According to I. Pidoprigora and others [7], the introduction of accounting will help identify errors in financial calculations and their timely correction.

A survey of small farms in Ukraine identified that it is currently observed in practice that some personal agriculture in a certain material condition and size of the provided agricultural land engaged in commodity production, correspond to and similar to the objects of farming, however the fee for such land in the amount of tax is several times less. Therefore, in this regard, the question arises as to the distinction between the concepts of "farm" and "personal agriculture".

It is possible to identify several features that distinguish the difference between these concepts. Noting, for example, the amount of land use, the legislator sets an area of up to 2 hectares for personal agriculture, but it can be increased in size by joining the shares of family members allocated in kind [8], and noting the amount of land use of farms, then the legislator sets it up to 50 hectares, which can be increased if possible to lease land shares [4]. The next feature that distinguishes the difference is the right to land: land for personal agriculture in accordance with current legislation [8] is mainly transferred for personal use, but it is also possible to rent land; with regard to land for farms, according to the Law of Ukraine "On Farming", they can be transferred only to private ownership [4].

Further, it should be noted about the use of land and their provision: for personal agriculture, they are provided to

rural citizens in a certain individual manner [8], for farms – their allocation to the subjects is from the state land fund [4]. The next feature that should be highlighted is the specialisation of land: if farms are usually given a specialisation in crop production [4], in the case of personal agriculture, in addition to plant products, they still have the opportunity to obtain animal products [8].

With regard to such a feature as the employment of the owner and his type, in this case it is noted that for the farm remains the main and only area of the peasant family [4], when, for example, in personal agriculture is a secondary area of employment and can still be defined as seasonal and year-round [8]. It is also worth noting the level of marketability of products, as according to this feature, personal agriculture is more consumer, but it can be commodity, which is expressed in the suburban area [8], and for the farm – only the commodity direction, as they are created as business organizations that receive a monetary reward for their own products [4]. The last among such important features we would like to highlight the location of land, as accordingly, for personal agriculture, land is located in the place of residence of the owner [8], while for farms such a possibility is absent [4].

The purpose of the study was to study the concept of "small farms registered as natural persons-entrepreneurs of the 4th group", to clarify its legal status and determine the effectiveness of state support for small farms in Ukraine.

Materials and Methods

Research in the field of analytical review of farms registered as natural persons-entrepreneurs of the 4th group was carried out through the study of theoretical and practical aspects of knowledge. First of all, qualitative research requires the disclosure of the theoretical aspect through a theoretical methodological approach that will help to identify the concepts, features and principles that determine the individual entrepreneur of the 4th group. Of great importance in conducting research in the field of studying the functioning of small farms was the method of economic analysis, which helped to identify and determine its mechanisms of relationship and corresponding changes in parameters, as well as measuring the parameters of influence of factors and their combination on certain changes. the studied sector.

It is also important in scientific work to use the formal-legal method, which helped in the analysis of legislative acts that determine the legal status and activities of natural persons-entrepreneurs of the 4th group. It is worth mentioning the use of such methods as the method of analysis and the method of comparative analysis, through which it is possible to highlight the direct impact of audit and accounting on the development and decline of small farms and compare indicators from an analytical standpoint. Such a method is important as a functional methodological approach, which helped to identify the key goal, objectives and goals of small farms in Ukraine, which are

registered as a natural person-entrepreneur of the 4th group. Studying the full mechanism of small farms, it is worth noting the use of such methods as the method of deduction, which allows drawing conclusions about specific elements of this mechanism on the basis of determining the general properties of the mechanism, and the method of induction, which, on the contrary, allows drawing a conclusion about the mechanism of functioning of small farms in general based on the study of some of its partial elements. The application of the hypothetical method in research allows explaining specific phenomena based on the application of the deduction method, putting forward one's own scientific assumptions or hypotheses. The system method will allow connecting the considered elements connected with studying of the mechanism of functioning of small farms and combining them in one system.

Given the above, the main stages of the study were as follows:

1. The first stage is determined by the disclosure of theoretical aspects of the study, which consists in defining the concepts of "small farms" and "natural person-entrepreneur of the 4th group", defining the characteristics and principles of definition.

2. The second stage is to conduct an analysis to determine the legal status of small farms registered as natural persons-entrepreneurs of the 4th group and the practical activities of this sector in Ukraine.

3. The third stage, which is the final in the scientific work, determines the analysis to determine the impact of accounting and auditing on the development and decline of small farms registered as natural persons-entrepreneurs of the 4th group according to the analytical review of practical activities in this sector on the territory of Ukraine.

Results and Discussion

Notably, according to some scholars, such concepts as farms, peasant farms, labour and family farms are used to define the organisational activities of agriculture of the same type of direction and free enterprise. The variety of names to define one activity is conditioned upon certain local characteristics. The concept of "farming" is most characteristic of countries such as the United States, Britain, Canada; the concept of "agriculture" – for Germany and Ukraine. Within the activities of rural communities, there are both collective and individual forms of activity, and one of the forms of individual activity is the farm itself [9].

Despite the adoption of the relevant Law of Ukraine "On Farming" [4], which regulates this type of individual agricultural activity, still, the level of legal support is quite low explained by disregard for international experience and approaches used in practice by states-members of the European Union to determine the classification of the array of farms. For example, the world practice of developed countries defines a special threshold at which agricultural activity is considered not subsidiary but farming. Thus, in Denmark, such an identification threshold is an income of € 300 per year; in Germany, this threshold is considered

necessary to determine this by keeping 3 cows, 5 pigs or keeping 1 hectare of arable land; In this regard, the United States sets this threshold at \$ 1,000 per year [9].

It is worth noting the current policy of Ukraine in the agricultural sector, which aims to determine three strategic goals: achieving and ensuring state security in the food sector, supporting and directing development in the functioning of agricultural areas, and policy development of agricultural sector and management as a whole as a system of competitive and efficient directions in the domestic agricultural market and the external agricultural market. Such a strategic goal as supporting development in the functioning of agricultural areas is one of the most important; this is evidenced by the practice of the European Union, where it was separated from the structure of the Common Agrarian Policy and it was formed in the independent direction of the Rural Support Policy [10].

Similar provisions are also found in other strategic documents of state acts relating to the definition and management of activities in agriculture, its territories, the agricultural market, including its direct development. This, in turn, also applies to certain national programmes designed to develop certain important areas and activities to address large-scale problems, such as the Grain of Ukraine program, which operated in the period 2008-2015, the Irrigation Strategy and drainage in Ukraine for the period up to 2030, the Comprehensive State Program of Ukraine for Energy Conservation of Ukraine and others [11].

To achieve certain strategic goals for the development of the agricultural sector in general, it is worth noting such areas as creating conditions for protection and realisation of peasants' land rights, state support for competitive agricultural production through its integration and cooperation, creating favourable conditions for agricultural exports, state support for research to study the agricultural sector in general, support for public policy on the combination of national policy and regional policy for the agricultural sector, and introducing more modern mechanisms in the agricultural sector.

In the future, an important step is the study of the organisational and legal mechanism for the management of economic activities in farms. Notably, the constant process of reforming the economic sphere and the relations it regulates, the development and discovery of new forms of management have led to the development of such a sector as farms. The issue of detailed research to ensure a higher level of efficiency in this area in the economic segment will help solve a number of issues related to, in particular, increasing competitiveness, develop measures to adapt farms to the harsh conditions of the modern market, introduce new methods of reorganisation and study segment and identify new prospects for farm development [12].

If we distinguish the division of directions in the management of economic activities of farms, then in this case it is worth noting such areas as production, which is responsible for technology and technological support of production; production, which distinguishes control over

the level of quality of ready-made products and the process of improving production; resource, which is responsible for providing the material and technical base of the production process and control over the efficiency of the use of provided resources; financial and economic helps to regulate the processes of accounting and taxation of farms; marketing is aimed at finding markets for the sale of manufactured products and monitoring the current market conditions; administrative, which assists in the organisational process of farms, regulates decision-making and monitors the consequences of decisions; security regulates the protection of

property rights and the protection of property rights; analytical, which helps to develop certain strategies for further development and search for new directions of investment. Important in determining the effectiveness of the system in the management of the farm is the gross output of agricultural products, which has an impact not only on the agricultural sector but also on the further development of the economy as a whole. In this regard, it is worth considering the statistics of the main areas of farming, namely crop production and animal husbandry. Statistical indicators are given in relation to their definition in billions of hryvnias in gross output (Fig. 1).

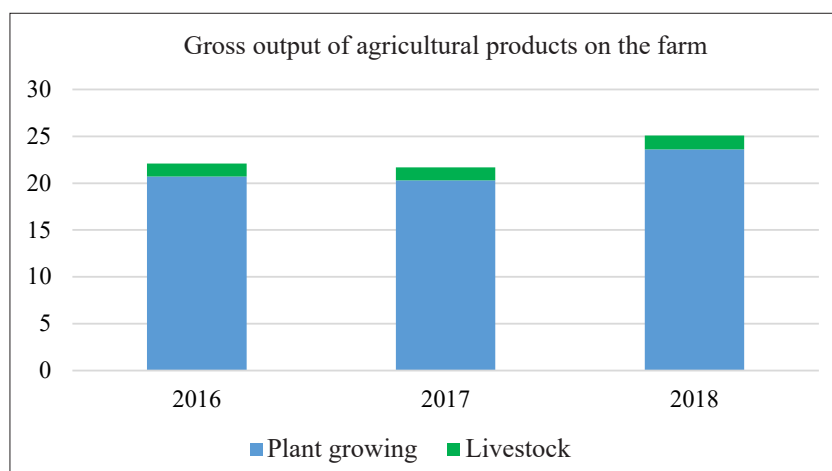


Figure 1. Gross output of agricultural products on the farm

Source: [13]

These statistical indicators allow tracking what are the main types of products on the farm in the structure of cash inflows to gross output. It also allows tracking one of the most important performance indicators, namely the cost of production. Conditioned upon this indicator, it is possible to track the amount of resources in the production of certain products and the economic profitability of their use. For example, according to data for 2016, the use of resources for crop production brought to the gross output of 20.7 billion UAH, in 2017 – 20.3 billion UAH, and in 2018 – 23.6 billion UAH [14]. Considering the indicators on the use of resources for the production of livestock products, the gross output of production in 2016 was 1.4 billion UAH, in 2017 – 1.4 billion UAH, and in 2018 – 1.5 billion UAH [13].

These indicators allow drawing certain conclusions about the development of productive products by farms, namely that in the study period it has developed significantly conditioned upon effective management of the industry, proper allocation of resources, which resulted in 8.7% of agricultural production in 2017 [15]. Effective management of farms is possible only with the principles of organisation of activities and the development of management methods for the sector, its functions, organisational structure and the system as a whole.

The most common and effective management system is one that consists of two main elements, one of which is dominant and exerts its influence on the other, while the

other – perceives this influence. That is, in other words, a management system that has an object and a subject of management that function in interaction with each other. Considering this in the spectrum of the study of the management system of the farm, it is distinguished as the object of property and property rights, the subject – a person who carries out management activities [16].

The mechanism of the management system, in general, should include norms and standards that can create the preconditions for determining the structure of management, options for incentives for tangible and intangible workers, the distribution of responsibilities between employees involved in management, and determining the number of employees. The establishment of the management system of the farm must meet certain requirements that must ensure the independence of the enterprise in choosing measures to determine its activities, optimise costs for production to increase margins, respond quickly to changing conditions to modern market requirements, use modern technical means to optimise the production process, and to meet the appropriate level of products in terms of market demand for these products [17].

If we consider the principles on which the process of farm management should take place, we should single out such as the principle of incentives, the principle of free choice of strategy, the principle of comprehensive management of competitiveness, the principle of consistency in the organisational process, the principle of selection of production

products according to the current market, and the principle that determines the orientation of the production process to obtain the final result. However, if we consider the issue of separating the main functions in the management of farming, it is necessary to note the control over the level of competitiveness of products and actions to improve this level, creating a system of organisation in management functions on the development of an effective system of control process and reproduction of processes for continuous analysis and planning of certain measures to increase the level of competitiveness [18].

Considering and analysing the current legislation, it states that the function of creating and state registration of the farm is a legal entity, which indicates the impossibility of forming a system of organisation, which means the process of organisation, planning, implementation and control function to achieve the interaction between human resources and material resources, which is necessary for the effective functioning of this activity and the achievement of goals and objectives. This is stated in the provisions of the Civil Code of Ukraine, namely in Article 80, which states that a legal entity is an organisation established and registered in accordance with the procedure established by Law [19]. If we turn to the Law of Ukraine "On Farming" [4], according to the legal norms, there are three stages in the creation of farms. First, it is a preparatory stage, according to which the constituent document is drawn up, according to which a certain land plot is registered for further farming. Then there is such a stage as registration, which indicates the process of state registration of the farm as a business entity. The last stage of development is considered to be organisational, which indicates the registration of the business entity

in the tax service, statistics services and other government agencies, and opening a current account in a banking institution [4].

The right to establish a farm is stated in Article 5 of the Law of Ukraine "On Farming", which stipulates that every able-bodied citizen who has reached 18 years of age and has a desire to establish such a farm has such a right. It is important that the right to establish a farm should have not only citizens with general legal capacity, but also special, ie land legal capacity [4]. Noting the mandatory conditions for determining such legal capacity, it is considered to be 18 years of age and citizenship of Ukraine, and noting the optional component, according to the provisions set out in the Land Code of Ukraine, namely Article 118, it is availability of the acquired level of education in a specialized educational institution, ie an agricultural educational institution or the presence of experience in the field of agriculture [20].

Highlighting the shortcoming of the current legislation on the legal definition of the farm, it should be noted that the regulations do not contain special rules on the entry and admission of entities to the members of the farm; the norm that establishes, but does not specify this process is contained in the provision of Article 1 of the Law of Ukraine "On Farming", according to which it is established that the order of entry and acceptance and exit from the farm is in accordance with the charter.

However, despite the shortcomings considered, farming compared to the situation from 2015 to 2020 has undergone great development and expansion. In this regard, it is worth considering the statistics compiled in accordance with the data of the Unified State Register of Enterprises and Organisations of Ukraine as of December 1, 2020 (Fig. 2).

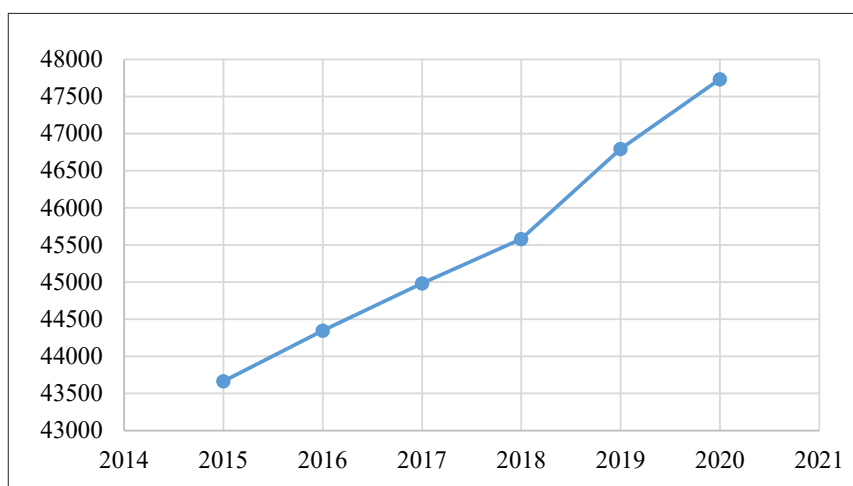


Figure 2. Development of farms in the period 2015-2021

Source: [10]

These statistics allow tracking the development of farms in Ukraine in the period from 2015 to 2020, which indicates that in this period their number increased from 43,665 to 47,735. The dynamics of increasing the number of farms is an important indicator for determining the development of a farm in Ukraine as a whole as a competitive

participant in the agricultural market. One of the reasons that created the conditions for such development is the provision of appropriate conditions for the development of small and medium-sized agricultural enterprises, in particular, in the direction of developing such a policy on farming.

However, despite the fact that the total number of

farms has increased, in some regions of Southern Ukraine their number has decreased. For example, compared to 2018 to 2016, the number of farms in the Kherson region decreased by 5.5%, in Mykolaiv – by 3.5%, in Odessa – by 8% [13]. The main reasons for this decrease are the poor quality of their own material and technical base, the difficulty of access to new technologies, breeding, the difficulty of gaining access to plant protection products, and other reasons related to limited access to credit and lack of working capital funds. It is for these reasons that the share of farms in the total structure of gross agricultural output is insignificant, ranging from 6 to 9% per year.

It is proposed to consider the effectiveness of the sector of farms in different countries to identify ways to improve the further development of farms in Ukraine. Thus, highlighting the policy of Eastern Europe, it is worth noting the trend of development of small peasant farms of the commodity type. The average size of the peasant economy in such countries is from 4 to 8 hectares. In Greece, the average farm is 4 ha, in Italy – 6 ha, in Germany – 18 ha, in Belgium – 15 ha, in Denmark – 32 ha [21]. However, a characteristic feature of these countries is the production of the bulk of agricultural products for large farms. It is also important to note that most of these farms exist through government subsidies, which in the European Union account for about 50% of subsidies for agricultural products [21].

Considering the policy of world countries on the development of farms, it should be noted that in the United States the market mechanism is based on prices that can best reflect the supply and demand for these products, and government intervention in pricing is minimal. Although the farmer is less protected in United States politics than in the European Union, the efficiency of agriculture in the United States is higher than that in agriculture in the European Union.

In French politics, farming is defined as the most occupied territory; the provision of financial assistance to farm entities is determined by the need to achieve a level of self-sufficiency in basic products. As for the policy of Great Britain, it is more widespread medium-sized farms, which are characterised by high culture, in contrast to the policy of France and the United States. The government does not provide financial assistance to farms, but despite this, in the UK, farming is defined as a reliable business with a low degree of risk to the invested money.

The analysis of the policy of developed countries in the farming sector will identify ways for Ukraine to further develop farming through state support of the sector, improve tax policy, financial and credit mechanism, and regulate the agricultural market. Further considering the issues of accounting and auditing, according to Article 28 of the Law of Ukraine “On Farming” [4], the farm is obliged to conduct accounting and auditing of its own activities, prepare financial reports, statistical reports and others. reporting on the activities carried out since the registration of the farm and its liquidation. Implementation of activities in the direction of accounting and auditing in the farm is based on current

legislation, namely in accordance with the Law of Ukraine “On Accounting and Financial Reporting of Ukraine”, the Tax Code of Ukraine, the order “On Accounting Policy”, accounting standards and auditing and in accordance with other regulations governing this activity [22].

It should be noted that the issue of accounting and auditing of small farms has its own characteristics. First, since the activities of the farm are aimed at carrying out activities in the field of agriculture, the accounting and auditing should consider all the specific features of the accounting nature of agriculture. Secondly, accounting should be as simplified as possible, as usually in a farm the head or one of the members of the farm is not well enough understood in the accounting process. And the last is that the process of farming is characterised by the implementation of specific management operations, which in other forms of entrepreneurial activity are not carried out often enough; among these, it should be noted that farm owners do not invest in property, but the right to use property, in particular, the right to own property and use land, buildings, structures and other property rights granted to owners and members of the farm; for members of the farm, they are paid a share withheld from economic income instead of wages [23].

In general, there are such forms of accounting and auditing on the farm as simple, characterised by keeping a log of accounting, auditing and costs; simplified, which is determined by keeping a log of business operations, keeping records of fixed assets, production costs and calculations; according to the simplified plan, characterised by keeping the main journal; general, determined by keeping an order journal with the use of specialised accounting programmes.

Noting the small farms registered as natural persons-entrepreneurs of the 4th group, conduct accounting and audit in accordance with the Guidelines for the use of accounting registers of small enterprises No. 720, which determines the system of registers, procedure and method of registration with summary information regarding the non-application of double entry in them [24]. This indicates that accounting and auditing in farms of the 4th group is conducted in a simple form. According to the accounting and auditing in this form, the main register is the Book of income and expenses, which registers the primary documents for certain types of income and expenses to determine the results of economic activity. Regarding the availability of sources and means of education, the Book of income and expenses does not reflect them. To compile the balance sheet usually use inventory description data, which indicates the availability of information about the accounting that occurs in the main way and the presence of certain values. If the owner identifies a desire, it is possible to keep records and audit of certain types of liabilities by using the Accounting Information in accordance with the relevant sources of data of certain types of liabilities and groups of assets [25].

Having considered the issue of determining the legal status of farms and the organisational mechanism of accounting and auditing in the field of study, it is necessary to identify its direct impact on the development and decline of

the farm. First of all, I would like to consider the problems that arise during accounting and auditing and their impact on the further development of such a business sector as small farms, registered as a natural person-entrepreneur of the 4th group. Noting that the Law of Ukraine "On Farming" provides a wide range of rights and opportunities for businesses, it strongly influences the implementation of accounting and auditing, which, in turn, affects the functioning of this type of business [4]. If we consider the issue of identifying problems of accounting and auditing, it should be noted first about the disorder of a large number of registers, which makes the process of processing them quite complex and time-consuming. In the future, it is worth noting such a problem as the lack of a methodology in general to determine the main indicators to be focused on in the field of farming, such as revenue, profit, gross income and other characteristics [26]. In general, there is also a problem such as the lack of full control over costs, explained by the fact that accounting and auditing is carried out by unqualified specialists, as well as the fact that there is a distinction between objects of accounting and auditing, which include field, office building, buildings and others. Another important issue is that the inventory process is untimely or non-existent. In view of this, there is a need to identify ways to improve the farming sector for its effective impact on accounting and auditing.

In accordance with the above, it is necessary to strengthen control and supervision in the field of analysis of operations that may affect the organization of production costs on the farm, as this will allow for timely identification and detection of their error in accounting and eliminate these errors accordingly. to the requirements of current legislation. It should be further noted that the inventory process needs to be simplified, as it has been adopted for large agricultural enterprises; with regard to this process in full of all tangible assets for the farm, it should be carried out once a year – as of September 1 of each year, as in this period agriculture has the lowest stocks of own products since last year. Another important change in improving the efficiency of accounting and auditing in the farm will be due to the revision and revision of the Guidelines, as they do not contain a clear distinction between activities such as farming and personal farming. As a large number of farms do not carry out any operations to reflect future income and expenses, the need to use accounts 39 "Deferred expenses" and 69 "Deferred income" is eliminated [27].

R. Andrushko and Z. Myronchuk [28] pointed out that to increase the development of the farm conditioned upon the impact on accounting and auditing, it is worth noting the process of digitalisation of these processes. In today's European integration, the problem of a well-established management accounting system is important, which can occur conditioned upon the synchronisation of accounting data, resource provision of this system, integrated management

for rational decision-making. Therefore, the introduction of ERP-technologies in the process of accounting and auditing will greatly facilitate the management of this system. Further development of holistic farming practices will help to create a post-natural world, which in turn will help increase current yields and create a new value chain that will be based on big data. It will also help to streamline the process of sowing, watering and harvesting. Accordingly, the process of digitalisation of accounting and auditing will help bring the current state of the farm to major changes, which will meet the modern conditions of a progressive society with the use of information and communication technologies.

Conclusions

Having conducted research in the field of small farms and the impact of accounting and auditing on this type of business activities were performed, identifying the theoretical and practical content of this issue according to the analysis of current legislation and the current situation in the sector as of 2021.

First of all, highlighting the theoretical component of the study, the very concept of "farming" was identified, according to which the study identified that the type of activity as such is a form of entrepreneurial activity of citizens with the creation of a legal entity, who have expressed a desire to create and produce agricultural products, to engage in the process of selling these products and, accordingly, to make a profit on certain land plots that were provided to them for farming. Also in relation to the theoretical component, the difference between such concepts as "farming" and "personal agriculture" was considered.

Further, the normative legal acts [29] regulating the activity of a farm were considered. The conditions for acquiring this right to engage in farming were determined, which is that the mandatory conditions for determining such legal capacity is the achievement of 18 years of age and citizenship of Ukraine, and noting the optional component, it is the availability of education in a specialised educational institution, ie an agricultural educational institution or the presence of experience in the field of agriculture.

The most important stage of the work is the analysis of the current legislation of Ukraine on the separation of accounting and auditing in the field of farming. In this regard, the content of the Law of Ukraine "On Accounting and Financial Reporting of Ukraine" the Tax Code of Ukraine, the order "On Accounting Policy", accounting and auditing standards and in accordance with other regulations governing this activity.

The impact of the accounting and auditing process in the research activities related to the identification of problems in the farm was also identified and recommendations were proposed in order to eliminate them and increase the current level of efficiency of the sector.

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Аналітичний огляд малих фермерських господарств України, зареєстрованих як фізична особа-підприємець 4-ї групи: Вплив особливостей бухгалтерського обліку та аудиту на динаміку їх розвитку та занепаду станом на 2021 рік

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Анотація. Актуальність проведення наукової роботи полягає у тому, що саме дослідження малих фермерських господарств дозволить сформувати систему сільськогосподарського підприємництва, що стане основним напрямом у розвитку сільських територій та дозволить вивести місцеву економіку з певного депресивного статусу. Метою проведення дослідження є вивчення теоретичних та практичних аспектів, які допоможуть детальніше ознайомитися з питанням щодо визначення поняття «малі фермерські господарства, що є зареєстрованими як фізична особа-підприємець 4-ї групи», визначенням правового статусу цих малих фермерських господарств та проведенням аналізу щодо практичного втілення діяльності цього сектору на території України. Основними методологічними підходами, завдяки яким можливо розкрити теоретичний та практичний зміст вивчаючої теми є саме теоретичний підхід, монографічний метод, формально-юридичний метод, метод порівняльного аналізу, функціональний методологічний підхід, метод економічного аналізу, метод дедукції, метод індукції, а також гіпотетичний та системний методи. Унаслідок проведеної роботи щодо вивчення малих фермерських господарств України, що є зареєстрованими як фізична особа-підприємець 4-ї групи був досліджений механізм реалізації фермерського господарства загалом, проаналізовано завдяки статистичним даним специфіку реалізації діяльності вивчаючого сектору та зроблено порівняльний аналіз реалізації сектору фермерських господарств на території України та зарубіжних країн. Виявлені теоретичні та практичні аспекти в результаті проведення дослідження допоможуть у проведенні аналізу щодо визначення впливу особливостей, що виникають під час проведення бухгалтерського обліку та аудиту на розвиток та занепад сектору малих фермерських господарств України, що є, безпосередньо, зареєстрованими саме як фізична особа-підприємець 4-ї групи

Ключові слова: організаційно-правова форма, аграрний ринок, інтеграція фермерських господарств, державна підтримка, проведення аудит
