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PRIORITY DIRECTIONS OF DEVELOPMENT OF FINANCIAL SUPPORT OF AGRICULTURAL ENTERPRISES

KOVALEVA Alina

PhD student of the Department of Economics and Finance

Kherson State Agrarian and Economic University

ORCID ID: <https://orcid.org/0000-0002-2086-7168>

e-mail: Alinakovaleva271988@gmail.com

Abstract. *The article reviewed the main forms of financing of agricultural enterprises are investigated and the algorithm of improvement of process of their attraction is developed. Priority directions of development of financial support of agricultural enterprises with the use of alternative forms of financing have been developed.*

Keywords: *financial resources, financial support, forms of financing, agriculture, enterprise.*

Nowadays, effective formation and management of financial resources is very important for agricultural enterprises.

Financing of agricultural enterprises is a difficult and at the same time necessary constituent for successful development of the enterprises and maintenance of them at the competition level. Most enterprises have been problem with shortage of financial resources. That is why, it is difficult to the agrarian enterprises to manage and provide stable development and financial firmness of the general industry. It is important for agricultural enterprises to choose the right form of financial security. This is the main basis for financial stability, expansion of production and profit.

Financial instruments and financial levers play an important role in the formation of financial resources. Financial instruments include tax payments, pricing, credit and debt

instruments, stock and currency instruments. Financial instruments of the system of financial support of agricultural enterprises to some extent are expressed through the rights to resources (assets), which must meet the requirements: free circulation in the market; documentary; regulation and recognition by the state; liquidity; riskiness; efficiency of economic activity through the levers of influence.

The financial levers of influence on the formation of financial resources should include norms and standards; conditions and procedure for generating income; the order of implementation of costs. Norms, standards are mandatory for business and the basis of the regulatory framework of the enterprise. The system of the normative base of agricultural enterprises includes norms of working capital for the needs of production, norms of stocks and reserves,

norms of profit distribution, norms of cash balances, norms of borrowing, etc.

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