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ORGANIZATION OF ACCOUNTING FOR THE MANAGEMENT OF COSTS FOR THE PRODUCTION OF ORGANIC FOOD PRODUCTS: GLOBAL EXPERIENCE AND PRACTICE OF UKRAINE

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***Annotation.** The study is devoted to the study of the state of the organization and accounting methods of organic production costs from the point of view of ecological and economic accounting in Ukraine and providing recommendations on the adaptation of accounting support for the management of costs of organic production to the requirements of the formation of integrated information of ecological and economic accounting.*

In the absence of regulatory accounting regulation in Ukraine in the conditions of organic production, the formation of internal normative accounting regulations is a necessary condition for effective management of such production. A system of cost accounting objects has been created, which considers the specifics of the technological processes of operators of organic production and will allow to organize separate accounting of costs to produce organic products, inorganic products, and products of the transition period. A nomenclature of cost accounting articles in the conditions of organic production is proposed, the application of which will make it possible to distinguish in accounting the costs allowed by the legislation in the conditions of organic production, from costs for which there are certain restrictions. Features of the functions of primary documents reflecting the costs of organic production are determined and ways to improve the documentation of production processes are proposed. This will improve the information support for product quality control and will allow adapting the accounting support for the management of production costs of organic products to the requirements of the formation of integrated information of environmental and economic accounting.

***Keywords:** ecological and economic accounting, management, costs, organic production, management information support.*

I INTRODUCTION

The development of organic production in Ukraine began in the late 1990s. Before the full-scale military invasion, Ukraine was actively advancing on the international market of organic products and developing the domestic market. In recent years, our country has become one of the world leaders in terms of the area of agricultural land used for growing organic products and the variety of such products.

The fast-moving development of organic production in Ukraine and the world is a response to the desire and growing capabilities of the population in consuming healthy food products and public awareness of the real threat and harm of industrial agriculture due to negative environmental, social and economic consequences. Organic agriculture is one of the key factors in solving global environmental and social problems and in achieving the goals of sustainable development. Therefore, the number of people interested in receiving information about the state of development of organic

production, its real costs, the cost of organic products, etc., is growing. Organic agriculture can be a pathway to addressing not only hunger and malnutrition but also other challenges including poverty, water use, climate change, and unsustainable production and consumption [1]. More than 800 million people go hungry and about 2 billion are malnourished. About 30 percent of the global adult population is overweight or obese, and around 30 percent of food produced worldwide is lost or wasted.

Nature is declining globally at rates unprecedented in human history. Up to 1 million species are threatened with extinction, many within decades.

Land degradation has reduced the productivity of 23% of the global land surface; up to US\$577 billion in annual global crops are at risk from pollinator loss.

The modern system of accounting for income and expenses is far from perfect. It contains a lot of approximations, assumptions, and unaccounted factors. The accounting system of Ukraine and international accounting practice do not consider in the price of produced products those costs and benefits that arise as a result of the impact of the activities of business entities on the eco-agri-food system, on the life of society in general. call it an "external effect" [2]. The authors interpret the external effect as positive or negative consequences of the subject's activity that affect others, while not being reflected in the price of goods or services. In terms of costs, these are those that will be incurred for the restoration of soils, the restoration of disturbed ecological systems, the costs of end users of low-quality products for the maintenance and restoration of health, etc. Domestic and international practice provides cost accounting only in the "visible range" by analogy with the tip of the iceberg. Using the current methodology, we cannot, for example, realistically compare the costs and benefits of the production of organic and inorganic products, because accounting provides limited information. The same, even to a greater extent, can be noted about statistical data, as an accounting system that provides information at the macro level. All this makes it impossible to effectively manage the costs of food production and consumption and leads to the emergence and deepening of problems of a global scale.

II. ANALYTICAL REVIEW OF LITERATURE

Scientists draw attention to the fact that society, consuming low-quality, cheap food products, does not consider the significant costs that it bears or will bear in the future. And these unaccounted costs are borne not by the product manufacturer, but by the global community. Thus, Barbara Hammill-Herren, Lauren E. Baker, and Paul A. Daniels note that behind all the food we consume, a huge number of unaccounted-for negative consequences are hidden: shallowing of rivers; removal of nutrients from the soil; discharge of pollutants into the air and water; labor force exploitation; carbon dioxide emissions and so on [3].

In the world accounting practice, attempts are made to consider the costs of the interaction of economic activity and the eco-agro-food system. Thus, in 1993, the "System of National Accounts" was adopted, which introduced the concept of integrated environmental and economic accounting [4]. In 2012, the Statistical Commission of the United Nations adopted the "Central Basis of the System of Natural and Economic Accounting" [5] as an international statistical standard.

The work of Ukrainian researchers, in particular H. Kaletnik, S. Lutkovska, is dedicated to the study of the problems of ecologically oriented activity of the agrarian

sector of the economy. The authors propose various forms of public-private partnership to solve urgent problems of environmental and economic security. One of these ways is state support for organic production [6].

The study of the current state of the organization and methods of accounting for the costs of organic production from the point of view of ecological and economic accounting in Ukraine was carried out by Y. Ishchenko [7].

III. OBJECT, SUBJECT AND METHODS OF RESEARCH

The object of the study is the accounting system of costs to produce organic products from the point of view of ecological and economic accounting in Ukraine.

The subject of the study is a set of theoretical, organizational, and methodical principles of accounting.

The methodological basis of the research is general scientific and specific methods.

Among the general scientific methods should be mentioned the system method. Systematic research makes it possible to fully cover and track the process of organic production; its qualitative characteristics; changes that occur at each stage of development. The system approach makes it possible to analyze organic production from the standpoint of integrity and interconnection of the main elements, their impact on the environment.

The general dialectical approach is crucial for the methodology of research of organic production. Its application allows us to recognize the contradictions between industrial agriculture and organic production, between traditional economic interests and the environmental imperative.

The combination of dialectical and systemic approaches to the knowledge of phenomena and processes has made it possible to outline trends in the development of ecological and economic accounting in the context of organic production.

Methods of induction and deduction, monographic method, method of theoretical generalization and comparison and method of concretization were used to reveal and deepen the essence and identification of objects of accounting of organic production.

The methodological principles of accounting were studied using a questionnaire, a graphical method, and a method of causation. Methods of extrapolation and analogy served to determine the directions of development of domestic accounting of organic production, considering international experience.

Induction and deduction methods were used to determine the general trends in the development of accounting for the costs of organic production. Methods of theoretical generalization and comparison are used to reveal the nature and content of the costs of organic production and organic products as economic categories and objects of accounting. Economic and statistical methods were used to analyze the state of organic production, and the method of observation - to study the state of accounting support for cost management of organic agricultural production.

IV. WORK RESULTS

According to the International Federation of the Organic Agricultural Movement (IFOAM), organic agriculture is a holistic production system that preserves soils, ecosystems, food and nutrition. Such a system is designed to create conditions that support environmentally, socially and economically feasible agricultural production [8].

In recent years, there has been a positive global trend for all key indicators of organic production. The area of agricultural land with organic status increased from 11 million hectares in 1999 to 72.3 million hectares in 2019. 200,000 operators of organic production were registered worldwide in 1999. Their number was already more than three million in 2019. The organic market grew from € 15.1 billion in 1999 to € 106.4 billion in 2019 [10].

According to IFOAM, Europe has the largest share of countries where organic farming is cultivated (Table 1). Ukraine is also among them.

Table 1

Number and share of countries (by regions) that conducted organic production, 2019

Region	Number of countries with organic farming	Number of countries in the region	Share of countries producing organic products, %
Africa	47	61	77
Asia	42	51	82
Europe	48	51	94
Latin America and the Caribbean	33	48	69
North America	3	4	75
Oceania	14	24	54
World	187	239	78

Source: [9, 10]

As of the beginning of 2020, 16.5 million hectares of agricultural land (about 3.3% of the total area) were used for organic production in Europe, which is almost 6% more than the level of 2019 (Fig. 1), operated over 430 thousand operators of organic production (Figure 1) [12].

The largest areas under European production in Europe are in Spain (2.35 million hectares), France (2.24 million hectares), and Italy (1.99 million hectares). The top 3 European countries in terms of the share of organic land are Liechtenstein (41.0%), Austria (26.1%) and Estonia (22.3%). Sales of organic products by European countries in 2019 amounted to 45 billion euros, which is 8% more than last year. The leaders in retail sales of organic products among European countries are Germany (12.0 billion euros), France (11.3 billion euros) and Italy (3.6 billion euros).

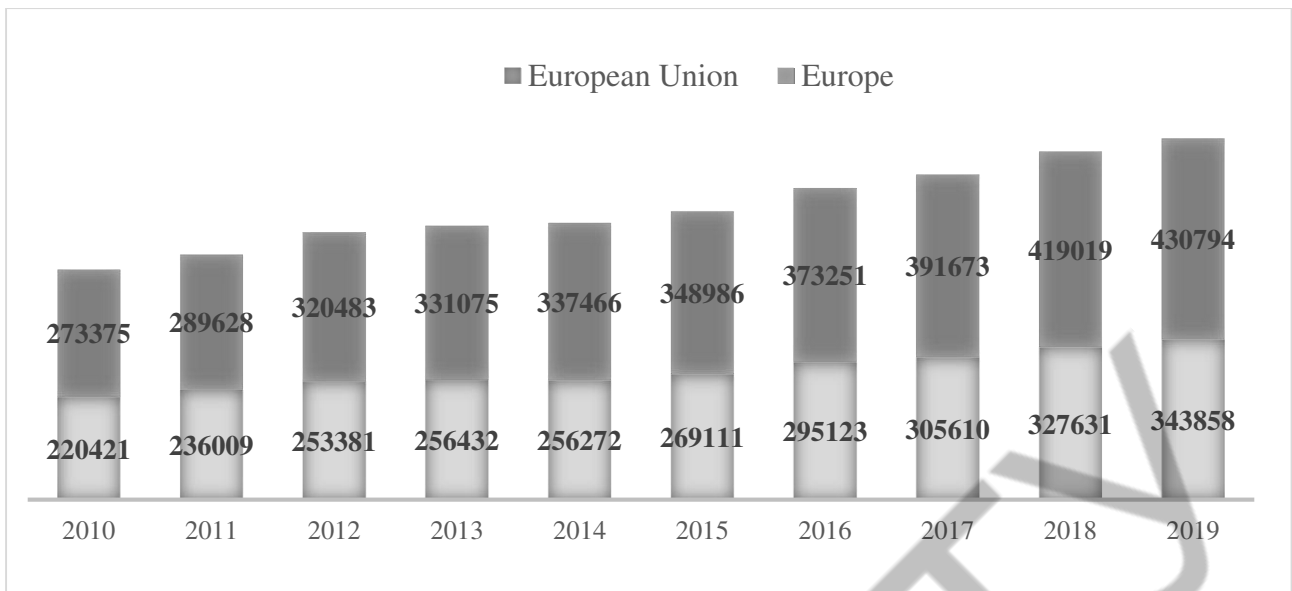


Figure 1. Dynamics of the number of producers of organic products in Europe
 Source: [12]

And although Ukraine is not one of the leading countries in terms of area or production of organic products, in 2019 it took second place among European countries in terms of growth rates of areas involved in organic production (Figure 2). According to the growth of the market of organic products in 2019, Ukraine entered the top 10 European countries and took eighth place (Figure 3).

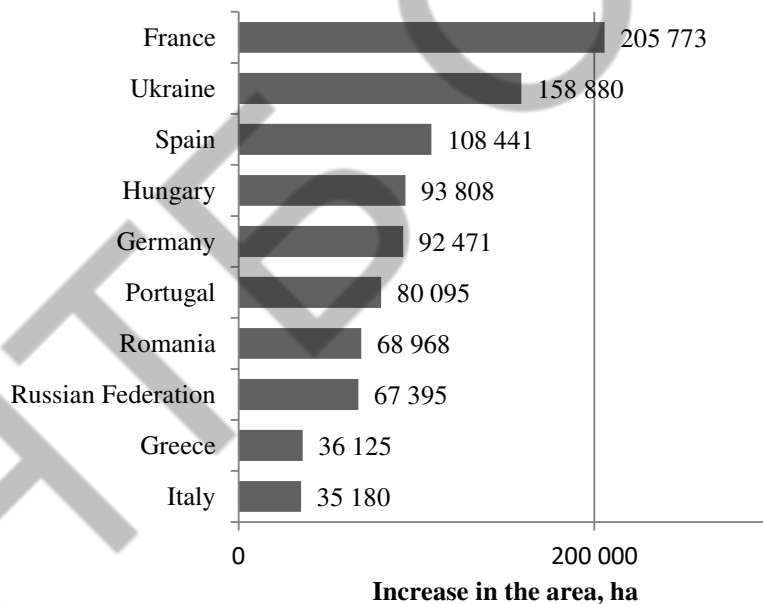


Figure 2: Leading countries with the highest growth of organic agricultural land in 2019, ha
 Source: [12]

Ukraine continues to accelerate the development of organic production and according to experts is a promising country for significant expansion of the organic market in Europe.

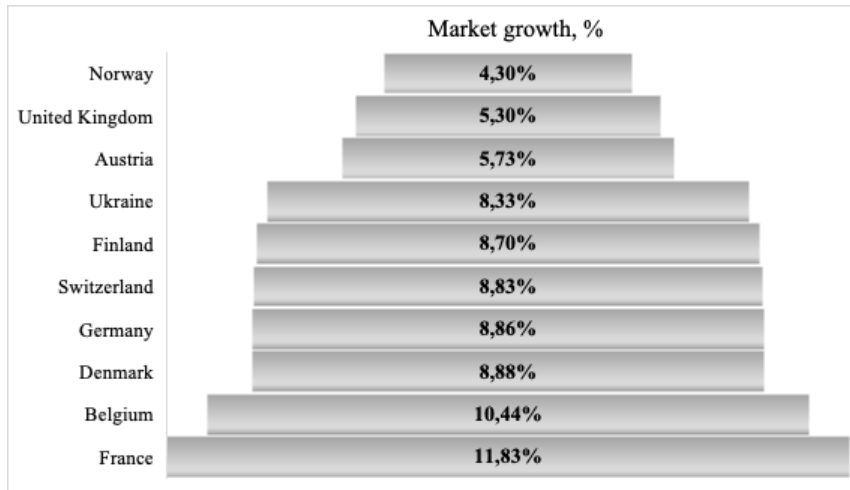


Figure 3. European countries with the highest growth of the organic market in 2018-2019

Source: [12]

Thus, organic agricultural production in Ukraine is one of the priority areas of development of the agricultural sector of the economy, in accordance with the adopted National Economic Strategy for the period up to 2030 [15]. Accordingly, the priority ways of achieving the strategic goals of the state regarding the development of the agro-industrial sector are the following (Figure 4).

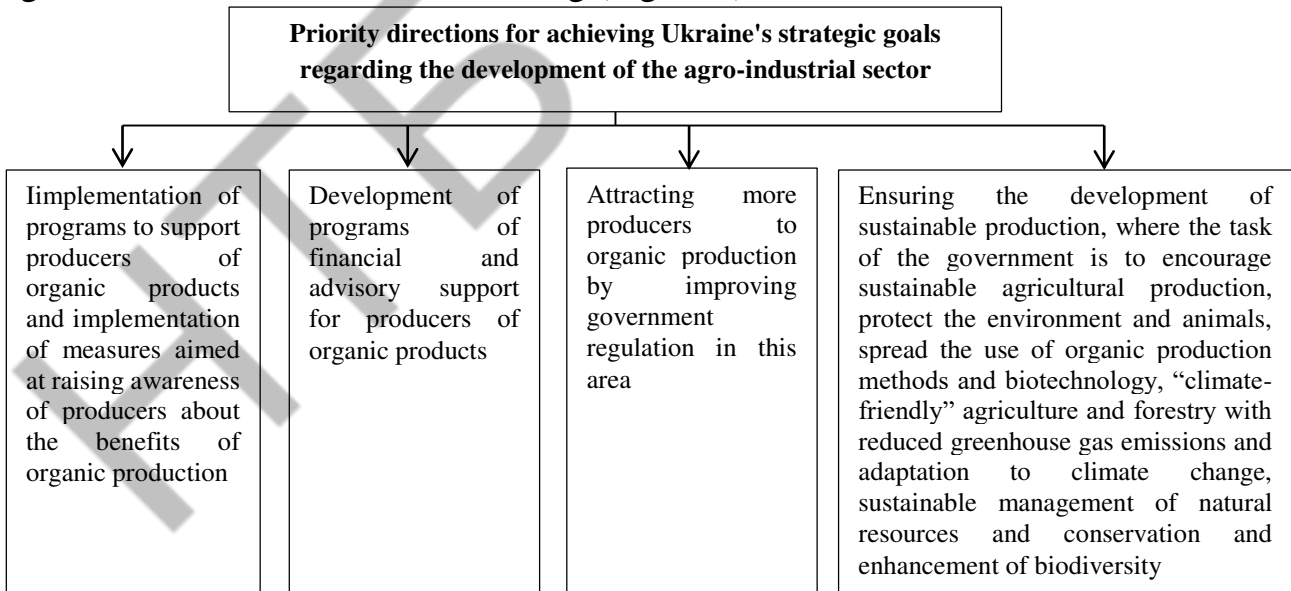


Figure 4. Priority directions for achieving Ukraine's strategic goals regarding the development of the agro-industrial sector

Source: [15]

The key indicators that characterize the development of organic production in Ukraine are presented in Table 3.

Table 3

Dynamics of organic production development in Ukraine

Indexes	Years						from 2020 to 2015,%
	2015	2016	2017	2018	2019	2020	
Number of operators of organic production, units	210	360	375	510	617	549	261
Total area of agricultural land with organic status and transition period, thousand hectares	410,55	411,20	420,00	429,10	467,98	469,22	114
Volumes of the domestic consumer market of organic products, million euro	17,5	21,2	29,4	33,0	36,0	38,2	218

Source: [13]

Most of the organic products produced in Ukraine are imported to European countries. The top 10 importers of Ukrainian organic products in the EU are presented in the table. 4.

Table 4

Top 10 importing countries of Ukrainian organic products in the EU, 2020

№	Country	Volume, tone	Cost, million dollars USA
1	2	3	4
1	Netherlands	97400	29,5
2	Germany	41800	27,0
3	Lithuania	21500	5,8
4	Austria	18600	15,8
5	Poland	15300	19,6
6	Italy	6500	4,0
7	Romania	4800	3,0
8	Spain	3500	1,7
9	Czech Republic	2800	3,0
10	Belgium	2600	1,3
	In total	217000	116,7

Source: [14]

Organic production as a holistic production system that contributes to environmental and food security, reducing anthropogenic pressure on nature, rational use of natural resources, environmental protection, creating sustainable systems of agricultural production and food processing. This, in turn, minimizes society's costs associated with food production and consumption and increases producer costs.

Thus, the main task of accounting in organic production is the formation of an accounting system that would provide information requests to stakeholders about the costs of organic food producers. After all, at the micro level, in terms of organic production, environmental and economic accounting is an information system that

allows you to monitor compliance with domestic and international legislation for this type of activity, and, in the following stages, to form consistent and comparable statistics to consider relationships between the environment and the economy. Today in Ukraine there is a lack of information to meet the needs and requests of stakeholders about the state of development of organic production, the cost of production of organic products, its cost, and so on. For effective management of such production at both micro and macro levels, it is essential to provide reliable and complete coverage in management, financial and statistical reporting of information on the costs of production of organic products.

Ukrainian legislation in the field of organic production is currently being formed. The basic normative act that determines the legal, economic, and social bases of organic agricultural production in Ukraine is the Law of Ukraine “On production and circulation of organic agricultural products and raw materials” from 03.09.2013, No. 425-VII. This Law defines the legal and economic basis for the production and circulation of organic agricultural products and raw materials and aims to ensure the proper functioning of the market of organic products and raw materials, as well as to ensure consumer confidence in products and raw materials labelled as organic [17].

The main requirements for organic production are determined by the Law of Ukraine “On Basic Principles and Requirements for Organic Production, Circulation and Labelling of Organic Products” dated July 10, 2018, No. 2496-VIII. This normative act defines organic production as a certified activity related to the production of agricultural products, including all stages of the technological process, namely primary production (including harvesting), preparation, processing, mixing and related procedures, filling, packaging, processing, recovery and other changes in the state of production), which is carried out in compliance with the requirements of legislation in the field of organic production, circulation and labelling of organic products [18].

The general requirements for organic production determine the need to separate in time or space the production and storage of organic products, including accounting for such products, from the production and storage of inorganic products and products of the transition period [18]. That is, at the legislative level, operators of organic production are required to organize separate accounting of costs of production of organic, inorganic products and products of the transition period, which must be considered when building a system of cost accounting facilities.

The organization of production cost accounting is a complex process that includes determining the list of production cost items and their composition; cost accounting objects and calculation objects; the structure of sub-accounts and analytical accounts of direct and indirect costs of production; the procedure for displaying expenses on invoices and methods of including expenses in the cost of each costing object; selection of methods of evaluation and accounting of finished products (main, secondary, secondary), accounting of future costs; development of methods and methods of accounting for production costs and forms of internal reporting on costs and output. In addition, in the conditions of organic production, accounting should be organized by its branches, which include the following (Figure 5).

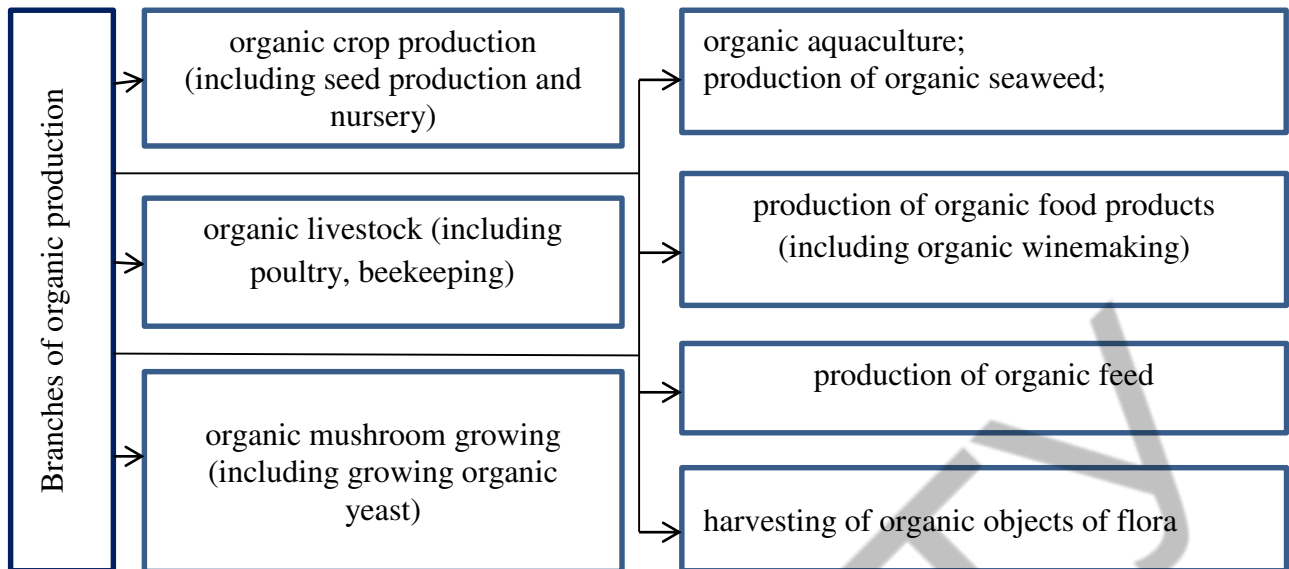


Figure 5. Branches of organic production
 Source: [18]

The objects of cost accounting in agricultural production are traditionally crops (groups of crops), species and groups of animals. However, due to the specifics of technological processes of operators of organic production, the construction of a system of cost accounting facilities for such entities will be somewhat more difficult (Figure 6).

OBJECTS OF ACCOUNTING COSTS OF ENTITIES - OPERATORS OF ORGANIC AGRICULTURAL PRODUCTION		
Production costs of inorganic products	Costs of transition period	Costs of production of organic products
- industries; - production units; - cultures (groups of cultures), species and groups of animals.	- branches of organic production; - the term of the transition period; - production units; - cultures (groups of cultures), species and groups of animals.	- branches of organic production; - production units; - cultures (groups of cultures), species and groups of animals.

Figure 6. System of objects of accounting of expenses of organic production
 Source: [7]

In the process of organic production, it is allowed to use only legally defined substances (ingredients, components) and in the maximum allowable quantities. The use of agrochemicals, pesticides, antibiotics for preventive purposes, hormonal drugs, animal growth stimulants, etc. is prohibited (Figures 6 and 7).

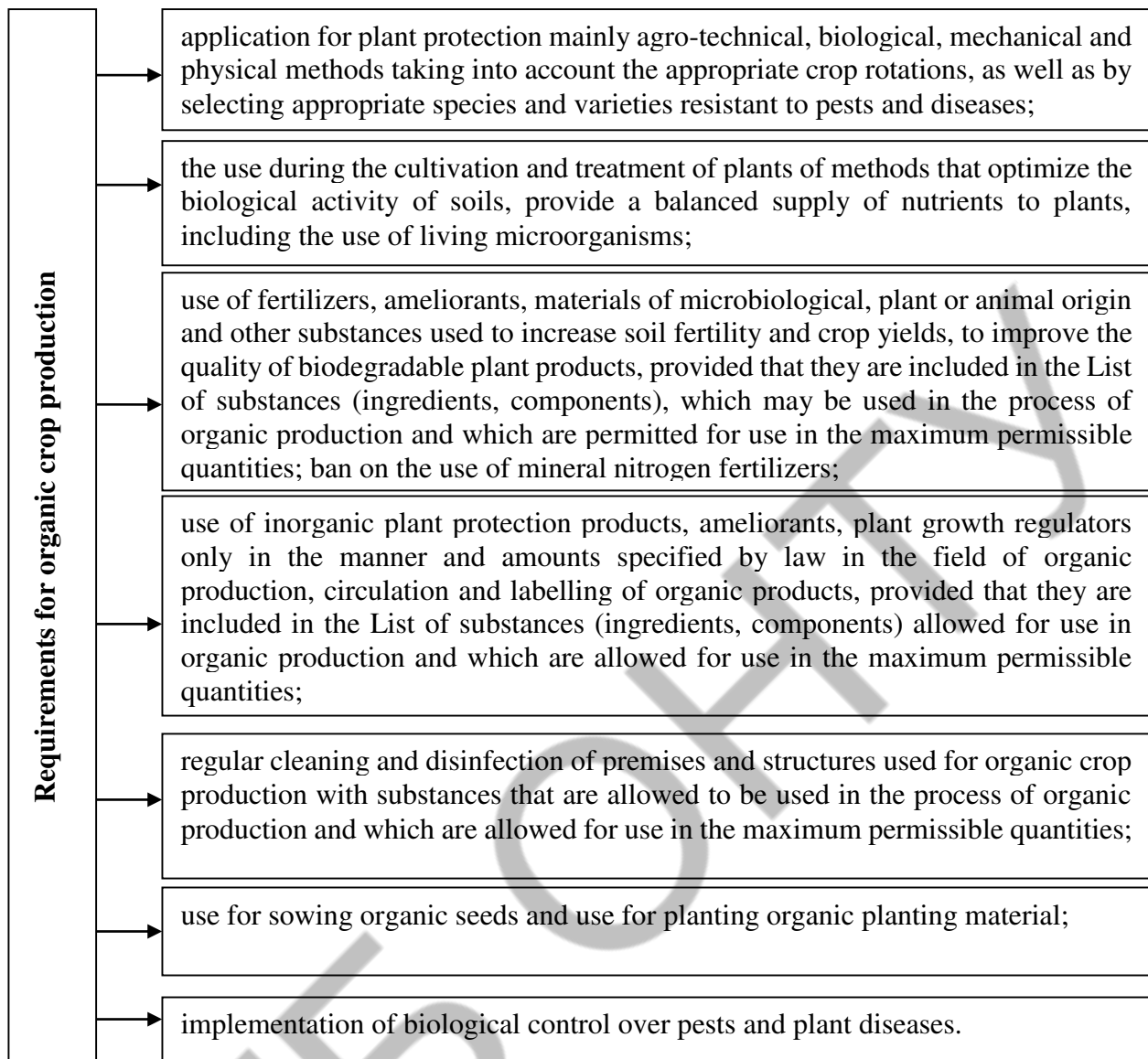


Figure 6: Requirements for the production of organic crop products

Source: [18]

These requirements and prohibitions necessitate the creation of specialized forms of primary accounting for the costs of seeds, planting material, plant and animal protection products, fertilizers to ensure effective control over the production process of organic products. It should take into account the organizational and technological features and specifics of control during the transition period, in terms of “pure” organic production and in terms of parallel production of organic and inorganic products.

During the transition period and in the conditions of parallel production of organic and inorganic products, enterprises need to organize separate storage of stocks for each of the types of production. Incoming accompanying documents should be marked, for example, “organic composition” and “inorganic composition”.

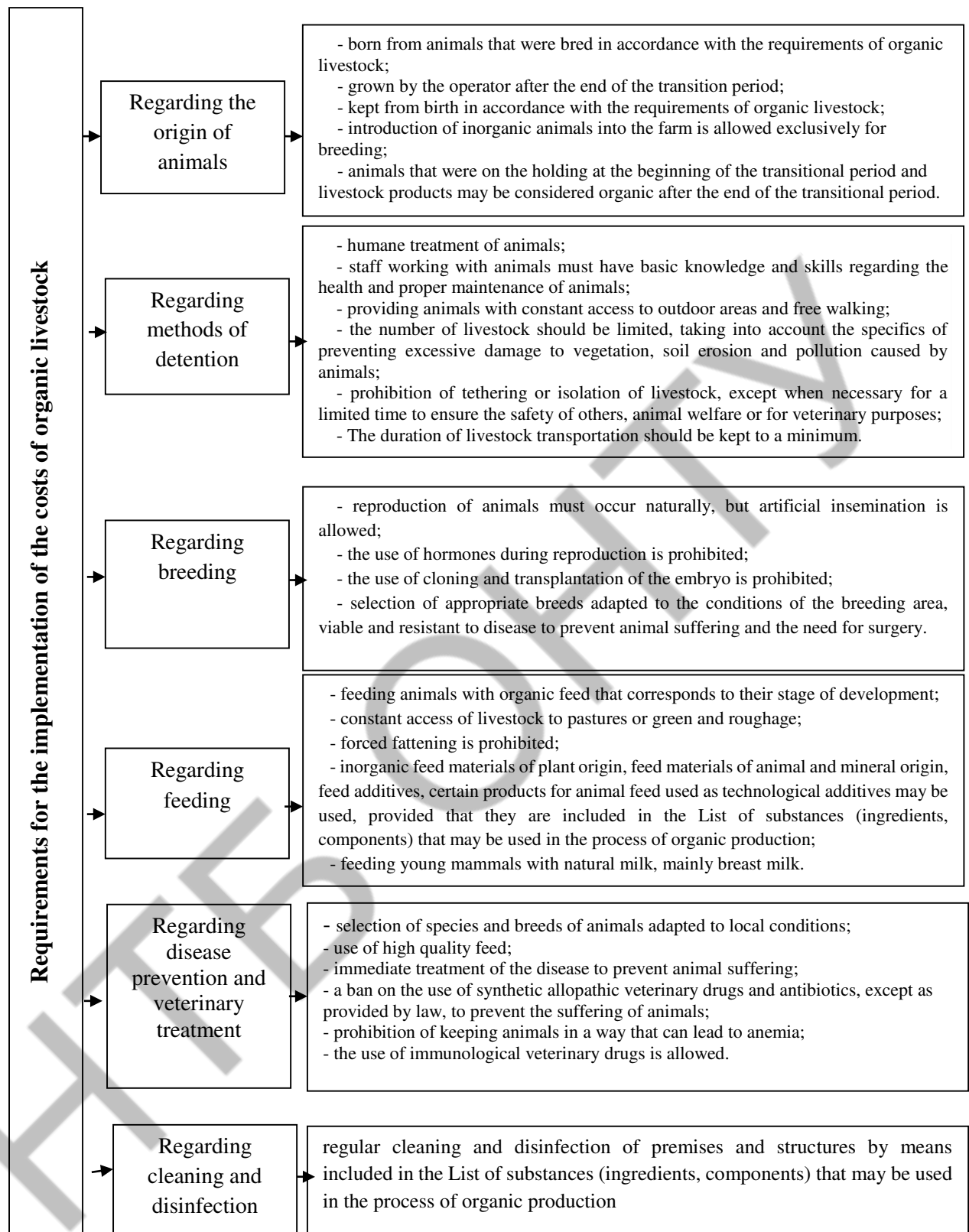


Figure 7: Requirements for the production of organic livestock products

Source: [18]

In the case of parallel production, the operator is obliged to provide the certification body with documentary evidence of compliance with the provisions of Article 26 of Law No. 2496-VIII and ensure:

- taking appropriate measures for the permanent separation of organic and inorganic products, the separation of organic and inorganic animals;
- separation of manure and feed;
- proper cleaning of production equipment for technological operations with organic products;
- submission to the certification body of information on the quantity of produced organic products and products of the transition period, inorganic products;
- submission to the certification body of information on harvesting not later than two working days before the beginning of harvesting;
- submission to the certification body of information on any movement or sale of animals, livestock products;
- submission of information to the certification body on the harvest, livestock and livestock products and measures taken to separate organic and inorganic products [17].

To provide documentary evidence of these measures to the standard and specialized agricultural forms of primary documents, it is necessary to enter additional details. It is advisable to form additional forms of documents that are necessary to confirm compliance with the law but are not in the list of already developed forms.

Legislative restrictions on organic production stipulate a particularly detailed organization of accounting for the costs of seeds, planting material, plant and animal protection products, fertilizers to ensure effective control over the production process. This can be achieved by grouping and accounting for costs by costing items.

Accordingly, enterprises operating organic production need to form an expanded nomenclature of expenditure items related to the use of these material values. We suggest that operators of organic production keep records of expenses according to the following articles:

- Salary expenses.
- Seeds and planting material:
 - purchased organic;
 - grown in the transition period;
 - grown in organic production;
 - others.
- Fuel and lubricants.
- Fertilizers:
 - fertilizers, ameliorants, microbiological, plant or animal origin;
 - other substances used to increase soil fertility and yield of biodegradable crops;
 - fertilizers and substances for soil improvement that can be used in the process of organic production in the maximum allowable quantities;
 - others.
- Plant and animal protection products:
 - organic plant and animal protection products;
 - inorganic plant and animal protection products, growth regulators are included in the List of substances (ingredients, components) that can be used in the process of organic production;
 - others.
- Feed:

made from organic feed materials using mainly biological, mechanical and physical production methods;
 the content in the feed of not more than one ingredient of agricultural origin produced during the transition period;
 purchased (meeting the requirements of organic production);
 others.

- Raw materials:

raw materials and materials that can be used in the process of organic production;
 raw materials and materials that can be used in the process of organic production in the maximum allowable quantities;

others.

- Works and services.

- Repair costs of non-current assets.

- Other expenses for the maintenance of fixed assets.

- Other expenses.

- Non-productive costs (accounting).

- Total production expenditures [7]

The proposed system of itemized accounting will make it possible to differentiate the costs allowed by law to be carried out in organic agricultural production and the costs of which there are certain restrictions.

V. CONCLUSIONS

The application of the proposed system of cost accounting facilities in the accounting practice of organic producers, taking into account the specifics of technological processes of organic production operators, will allow to organize separate accounting of costs for organic production, inorganic products and transition products. The introduction of the developed nomenclature of cost accounting items will make it possible to differentiate in accounting the costs allowed by law in terms of organic production from the costs of which there are certain restrictions. This will improve the information support of product quality control and will allow to adapt the accounting support of cost management of organic products to the requirements of the formation of integrated information of environmental and economic accounting.

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