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FORMATION OF EFFICIENT USE OF LAND RESOURCES IN ACCOUNTING, ANALYSIS AND MANAGEMENT BY AGRICULTURAL ENTERPRISES

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Abstract: *The article is dedicated to the study of the need to intensify the state influences upon the efficiency of land resources usage. The technology of the rational land resources usage is advanced by way of reducing straw as organic fertilizer under direct contribution in the ground that provides spare facilities, raises the level to the efficiency of production, influences upon increasing of the fertility of the ground. Offences such as unauthorized seizure and misuse of land, removal of a fertile layer without permission, pollution of land, non-implementation of land reclamation cause significant damage to the state and owners of land, which leads to irreversible loss of land, quality and fertility. Excessive use of agricultural land is often the result of the gradual deterioration of soil fertility. The reasons for such cases are the loss of lumpy-granular soil structure, its water permeability, as well as other environmental impacts. There are cases of degradation of soil cover due to anthropogenic pollution. A rather large, and sometimes global, danger to the natural environment is caused by constant pollution of national chernozems by radionuclides, pathogens of diseases. Under these circumstances, issues that require immediate research include the issue of land conservation and rational use for the purpose of sustainable domestic land use.*

Keywords: *accounting, activity, analysis, enterprise, fixed assets, land resources, management, production.*

The article is dedicated to the study of the need to intensify the state influences upon the efficiency of land resources usage. The technology of the rational land resources usage is advanced by way of reducing straw as organic fertilizer under direct contribution in the ground that provides spare facilities, raises the level to the efficiency of production, influences upon increasing of the fertility of the ground. Offences such as

unauthorized seizure and misuse of land, removal of a fertile layer without permission, pollution of land, non-implementation of land reclamation cause significant damage to the state and owners of land, which leads to irreversible loss of land, quality and fertility. The purpose of the study is to substantiate the theoretical and methodological provisions and practical approaches to improve the existing

technologies of rational and efficient use of land resources by agricultural enterprises. The issue of rational and efficient use of land resources by agricultural enterprises is constantly relevant. Features of agricultural land require their classification as a separate group of fixed assets and the development of specific methods of accounting and valuation of assets and rights to use them. In order to meet this requirement, it is advisable to carry out their effective quantitative and qualitative assessment by regulating the accounting of agricultural lands and the introduction of a separate national sectoral accounting standard.

Improvement of information and analytical support of agricultural development will allow to create an effective system of formation, processing and transfer (receipt) of accounting and analytical accounting data for timely decision making at all levels of development of the agricultural sector.

In order to increase the investment attractiveness of land resources, it is necessary, firstly, to formulate basic prospective investment goals that would determine the strategic and tactical actions of owners and land users in attracting investments, and secondly, to build an effective system of management of agricultural enterprises

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