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**THE FEATURES OF ORGANIZATION OF CURRENT  
BIOLOGICAL ASSETS OF LIVESTOCK ACCOUNTING, CONDITION  
AND PROSPECTS OF DEVELOPMENT**

**ABSTRACT**

The functioning of the agricultural sector of different legal forms of business activity requires new approaches to accounting. The agricultural sector is a specific object of keeping land, biological assets and biological transformation, agricultural products, etc..

Livestock production is one of the main economic activities of many farms.

Given the significant role of biological assets livestock in providing valuable food and the production process of agricultural enterprises, organization of accounting in accordance with requirements management is an important direction of improvement of the accounting system. This problem is especially acquired after the introduction of P (S) 30 "Biological Assets", which replaced the traditional principles of organization and accounting in agriculture and identified new requirements for accounting information.

Needs improvement in practice the method of estimating current biological assets, organizational and methodological approaches and provisions for the construction and maintenance of primary, consolidated, analytical and synthetic accounting data assets.

In connection with the entry into force of P (S) 30 began operating new ways of organizing and conducting accounting for inventories and fixed assets in agriculture that can be counted into the current and long-term biological assets.

The principal changes that P (S) 30 "Biological assets" to existing accounting practices in agriculture is the identification of plants and animals that are subject to agricultural activities, separate accounting category - "biological assets" assessment of biological assets and agricultural products, the definition of financial results.

We offer a primary account of biological assets livestock, according to which all the primary documents that recorded business transactions with current biological assets livestock can be divided into three groups:

1. Documents motion of biological assets.
2. Documents assessment of biological assets at the balance sheet date.
3. Documentation of the initial evaluation of animal products.

On the change in fair value of young animals, compared with a score of points posting, influenced by two factors:

- 1 Weight change and qualitative characteristics.
- 2 Conditions active markets.

Using specialized forms of primary accounting documents of biological assets livestock promote the requirements of paragraph (C) A 30 "Biological assets" facilitate the work of an agricultural system units and increase its productivity. In addition, the introduction of new forms developed by us, will help build an effective organization of the primary accounting of biological assets, which will conduct the administrative and accounting in accordance with the requirements of the market environment.