

## **SMART FINANCIAL AND PERSONNEL DESIGN OF ACCOUNTING OF INNOVATIVE AGRIBUSINESS IN THE CONDITIONS OF MANAGING CHANGES IN THE DIGITAL ECONOMY**

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### **Abstract**

In modern conditions, when the world society is faced with a food crisis, the growth of efficiency of the agrarian sector becomes the key not only to ensuring national security, but also to a condition for overcoming the global food shortage. However, the national agricultural sector of the economy is functioning under unprecedentedly difficult conditions, primarily related to military aggression on the part of the Russian Federation. Therefore, ensuring the effective functioning of agribusiness under current conditions is an important but complex task that needs to be addressed immediately. The management's special attention is drawn to the problem of financial support and accounting of the functioning of an agrarian enterprise in the conditions of managing the changes faced by the economy of Ukraine. The systems of financial support of an agricultural enterprise is largely determined by its priority economic interests, which are formed under the influence of both endogenous and exogenous factors. The purpose of the article is the design of an integral indicator for accounting for the effectiveness of personnel and financial support in the conditions of managing changes in the digital economy.

The information base of the scientific research is the reporting information from thirteen national enterprises of the agricultural sector characterizing the activity of national enterprises of the agrarian sector. The analysis of the data of thirteen enterprises in the agrarian sector made it possible to determine the risk factors related financial support of agrarian enterprises. SWOT analysis and comparative analysis were used to assess the state of agrarian enterprises.

As a result of the research, an integral indicator was developed, which allows effective accounting of the implementation of the financial and personnel potential of enterprises in the conditions of managing changes in the digital economy. The integral indicator was used to survey 13 innovative agricultural enterprises. Based on the data obtained, it was determined that among others seven enterprises are in the risk zone, because they have a negative dynamics of the integral index, which indicates a low adequacy of the chosen strategy, or low efficiency of the measures envisaged.

It has been proven that in the context of designing the design of agribusiness accounting, management systems of key factors of production are of great importance. For example, in the process of management system design,

most attention is usually given to modelling the financial and personnel resource subsystems of enterprise management.

**Key words:** *Finance support, Personnel support, Digital economy, Security, Integral indicator, Agricultural sector, Change management.*