

МЕЖДУНАРОДНАЯ КОНФЕРЕНЦИЯ
КРАСНОЯРСК
18-22 ИЮНЯ, 2020

 Красноярский
ДОМ НАУКИ И ТЕХНИКИ

.....

**«Агробизнес, экологический
инжиниринг и биотехнологии»
AGRITECH-2020**

.....

«Features and modern approaches to the analysis of the financial condition of the debtor as a necessary element of the bankruptcy procedure of agricultural enterprises»

Ekaterina A Letyagina, Elena V Dadayan and Anna N Storozheva

Relevance

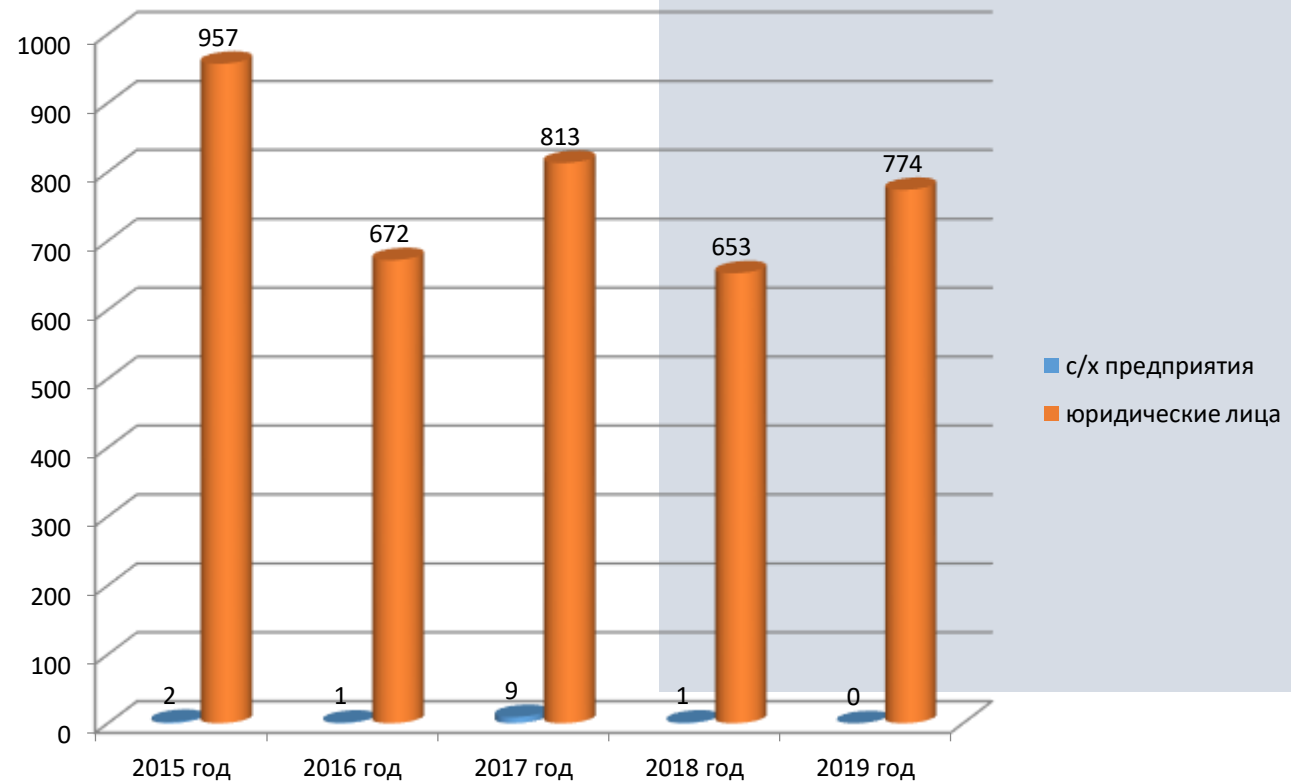
- The relevance of the research topic is determined by the state of the economic sphere of life of modern Russian society, an integral part of which is the agricultural economic field of activity, represented by agricultural enterprises.
- To solve the problems of this scientific research, it is necessary:
- Determine the regulatory framework on the basis of which the bankruptcy proceeding;
- Identify specific features of agricultural production that affect the economic welfare of agricultural producers;
- To establish the main problems of the bankruptcy procedure of agricultural enterprises and ways to solve these problems.



Research results



The ratio of applications to the arbitration court on the bankruptcy of legal entities and agricultural organizations (Krasnoyarsk region)



Research results



Sectoral Structure of Bankrupt Companies



Table 1. Industry structure of companies declared bankrupt [4].

Number of reports on declaring the debtor bankrupt and opening bankruptcy proceedings against legal entities and peasant farms (by industry of the debtor)	2017	2018
Trade	3832	3701
Construction	2767	2670
Processing industries	1488	1435
Real estate activities	1465	1405
Professional, scientific, and technical activities	673	732
Transportation and storage	629	638
Agriculture, forestry, hunting, fishing	569	558
Financial and insurance	319	352
Providing electric energy, gas and steam; air conditioning	292	324
Administrative activities and related additional services	282	243
Hotels and catering facilities	208	207
Water supply; water disposal, organization of waste collection and disposal, anti-pollution activities	174	184
Information and communications	192	160
Extraction of minerals	153	135
Provision of other services	57	64
Culture, sports, leisure and entertainment services	60	55
Health and social services	54	54
Public administration and military security; social security	2	8
Education	18	8
No information	204	184
TOTAL	13541	13117

conclusions



In conclusion, we consider it possible to draw the following conclusions:

1. We see that the analysis of the financial condition of the debtor shows the solvency, financial stability, business activity. The fate of the agricultural enterprise depends on data indicators provided by the liquidator. All the main indicators of activities of the debtor, as reflected in the statement of financial activities have a distinct tendency either to decrease or increase, indicating deterioration or improvement in the financial condition of the company.

2. We believe that in determining the financial condition of agricultural producers need to understand and consider the characteristics of agricultural production, namely:

- the operating period of production in agriculture is determined by the calendar year.
- agricultural production is due to the high complexity of technological processes;
- the agricultural producer is often removed from the immediate markets for the manufactured products;

in agriculture, generally low profitability;

- agricultural production, its success is determined by seasonal and natural conditions;
- financial stability of agricultural producers depends on state support, subsidies and grants.

3. it should be noted that the state policy in the field of agricultural production (the protectorate and the support of agricultural producers) is reflected in low numbers of agricultural enterprises bankrupt.

Contacts

Ekaterina A Letyagina, Elena V Dadayan and Anna N Storozheva

Krasnoyarsk State Agrarian University, Krasnoyarsk, Russia

E-mail: let_k@mail.ru, dadaelena@yandex.ru, storanya@yandex.ru