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TO THE QUESTION ABOUT THE EFFECTIVENESS OF MINERAL FERTILIZERS IN THE MIDDLE URALS

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As a result of long-term researches conducted by the scientific school of Professor Dr. I.S. Fatykhov during 1983-2014 it was found that even the application of high doses of mineral fertilizers does not always provide a yield increase. To achieve the proper efficiency of mineral fertilizers on the Middle Urals strict adherence to the following basic elements of technology: crop rotation, which is held annually reseeding of perennial leguminous grasses - not less than 15% of the arable land area or minimum 25% of cereal crops area, on 1 ha of perennial grasses in agriculture should have no more than 1,2 hectares of crops; planting of field crops at the optimum time; optimal sowing methods – seeding rate, depth and a planting method of seeds; micro fertilizers application – pre-seeding treatment of seeds or spraying of plants in tilling phase; methods of crop tending and harvesting – single-stage, with a preliminary desiccation; high quality implementation of all technological operations. The dose of mineral fertilizers under field culture In the Middle Urals region should be established with consideration of sowing timing. Fertilizers should be made simultaneously with the planting of field crops. The yield of grain crops determine the average daily air temperature during the growing season. The dependence of the yield of barley Toros from the average daily air temperatures for the period of sowing - wax ripeness is described by the following regression equation: $Y=115,7 - 5,4 X$.

Key words: mineral fertilizers, micro fertilizers, cultivated area structure, cereal crops, perennial leguminous grasses.

SOME OPPORTUNITIES FOR IMPROVING OF DURABILITY MACHINE PARTS

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The reliability of the machine is determined by a resource of component parts - details having complex loads and resulting in deterioration and damage. Durability of parts depends on the structure of a thin surface layer, multiple methods of thermal processing are used to allow it. The most promising technology is a development of thin austenitic structure on the surface of machine parts. The traditional methods of heat treatment are not suitable for the formation of an austenitic structure on the surface of machine due to the low controllability of the process. The technology of austenitic structure development with using laser radiation is proposed. The obtained results confirm the possibility of obtaining this structure, with the quantitative content of about 50 %.

Key words: reliability; repairs; car; detail; coverage; austenitic structure; the laser light, powder composition.

EXPERIENCE OF THE ORGANIZATION OF EFFICIENT MANAGEMENT ON THE FARM

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At the present stage of the national food safety program agricultural organizations have to cope with complex tasks of implementation more efficient and effective use of available human resources. In the Udmurt Republic there are a number of agricultural organizations, which for a long period have demonstrated good results of effective management. One of them is the top management of the «Kolos» in Vavozhsky region in the UR. According to the chairman of this cooperative, physical state and health of the population is the most important condition of the welfare of any economy. The optimum combination of active labor and relaxations indicates of high efficiency and productivity and contribute to a faster recovery after working process. Socio-oriented management indicates the manager's interest in keeping the work force. It results in higher wages, better living standard. It also positively influences the demographic situation in the countryside. A considerable progress has been made by V.A. Krasilnikov, he always tries to find new ways of managing.

Key words: food safety; staff potential; effective socio-oriented management.

IMPROVING MANAGERIAL COST of ACCOUNTING AND REMUNERATION IN AGRICULTURAL ORGANIZATIONS

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In modern conditions, agriculture has a number of specific issues and challenges in the field of formation and use of labor resources. Despite the large government investments and subsidies over the last decade, agriculture is still characterized by poor working conditions and low wages. The classification of personnel in the field of new knowledge is also low. There are difficulties in the development of science-based pricing for the quantity and quality of performed work. However, an indicator of labor productivity is proved to be unnecessary today. In spite of this, labor productivity in agriculture remains one of the most important indicators of production efficiency. To some extent, the level of productivity could be an evidence of the agricultural products competitive ability. This is a very important aspect of economic recovery and sustainable development of the agricultural sector in our country. The product independence of the country, the socioeconomic level of rural areas, the quality of life, the improvement of the demographic situation in rural areas and the reproduction of the labor force depend on this factor. Labor productivity as an integrated component of economic development should make use of its application in the strategic management of production in agriculture. Therefore, great attention should be paid to improving the methodology and measurement methods of labor and productivity. Also it is advisable to determine the productivity of labor, not only for farms of all categories on the whole, but also for each of them, i.e. for agricultural organizations, peasant (private) farms, individual farms. So the following issues should be solved: how to ensure the comparability of labor productivity in the agricultural organizations, peasant farms and personal subsidiary plots? How to measure the labor expended on the production of goods (works, services) in these farms on a comparable basis and how to evaluate manufactured products (in cash or in barter)? These issues require a deep investigation and related scientific solutions. Today the relevant questions of appropriate accounting system for the organization and remuneration in agricultural organizations come into importance. Nowadays the operational and strategic analysis of the labor force, labor costs and productivity are also important.

Key words: management accounting; labor costs accounting; labor remuneration; information system; cost accounting objects; accrued articles; production accounting; control; cost of living labor; primary documents; a consolidated record of labor remuneration with personnel; direct variable costs; marginal income.

STUDY OF THE PROPORTIONS BETWEEN THE CONSTITUENT PARTS OF THE GROSS REGIONAL PRODUCTS OF THE REGION AND THEIR IMPACT ON THE EXPANDED REPRODUCTION IN THE AGRICULTURAL SECTOR IN THE REGION

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The problems in the study of economic reproductive processes of the country and its regions have a special place in economic theory, the theory of social reproduction, regional economics and statistics. A social division of labor is developing in two directions: sectorial and territorial division of labor, there is an objective inextricable link between them. The combination of sectorial and territorial division of labor creates a regional reproductive process. The economic content, the mechanisms of functioning and development of the reproductive process of agribusiness industry within a particular territory, regulation of reproduction in the agricultural sector are not fully studied in the region nowadays. Insufficiently studied The peculiarities, balance of reproductive processes are not also studied in the agricultural sector. It is possible due to a complex study of the laws, principles and factors of the reproductive process in the agricultural sector of a particular region, the analysis, state value and opportunities of expanded reproduction. The paper presents the study of the gross regional product components of the Udmurt Republic. The components of gross value added in the economy are calculated and the conclusions about expanded reproduction in the economic sectors, including agriculture are made.

Key words: gross regional product; reproduction; value added; remuneration of labor; material cost; production of capital goods; production of consumer goods; production of services; units of the economy; expanded reproduction in the agricultural sector in the region.

ORGANIZATIONAL ASPECTS OF MANAGEMENT ACCOUNTING REGULATIONS DEVELOPMENT FOR AGRICULTURAL ENTERPRISE

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This article discusses the main directions to be followed in the development of regulations to ensure the effective functioning the management accounting system of agricultural enterprise. The quality control is expressed in management's ability to make rational, reasonable decisions based on data and optimal well-functioning accounting information system. The realization of the system would be impossible without clear

regulation, high discipline and a maturity of control mechanism. It is essential to understand the basic functions of management accounting regulations, to identify the main technologies, regulating the activity of an enterprise and the management systems in whole and to formulate the basic requirements of the Regulation. This article demonstrates an indicative plan of complex measures for the formulation of management accounting and reporting in the agricultural organization, a list of relevant regulations necessary for the successful functioning of the system in tabular form. It gives an idea about the volume of documents that need to be developed. In formulating management accounting is necessary to conduct a trial operation of management accounting regulations, and eliminate the break in "narrow" places. The approved regulation is some imperative for professionals and employees. A careful study of the rules and then the fulfilment will guarantee the effective result of the entire management. These recommendations may be relevant for businesses and organizations of other branches of economy.

Key words: managerial accounting regulations; the accounting process; information system; management reporting.

IMPROVING THE BUSINESS OF AN AGRICULTURAL ENTERPRISE ON THE BASIS OF EXPORT ACTIVITY

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The actuality of the research is determined by a demand of further improving effective mechanism of foreign economic activity of the agricultural enterprises. The aim is to improve business activity of the individual entrepreneur, Dulisov A.A., on the basis of export activity. in The main activity of the individual entrepreneur Dulisov A.A. is the production of dairy products, vegetable and animal oils and fats, margarine products, production of butter, condensed milk products, ice cream and other activity. The organization structure of his production is a linear functional. The linear-functional management structure of the enterprise consists of linear units engaged in the organization of basic and specialized work, serving the functional units. During the period of 2011-2013years the profit dynamics for the second reporting form sales revenues increased by 8.7%. The cost of goods sold, services raised to 10.48%. A slight excess of cost growth over the pace of growth in sales revenues was found. This factor is negative, as it can lead to a marked decline in both gross and net profit. The value both of gross profit and profit from sales increased by 30% .

The net profit of the organization has increased in 2013 compared with 2012 up to 144.7%. However, comparing 2013year with 2012 it should be noted that there was a decrease of almost all indicators of financial efficiency. As a result a strategy of expanding the market through export products with increased efficiency and control of market agents

and product quality was proposed. To achieve these results it is necessary to carry out a number of activities: to organize export business; to study the dairy market in Kazakhstan; to establish market services for the development and promotion of the brand of the company; to improve the quality of products. The realization of the proposed activities in the Dulisov's A.A. enterprise will lead to achievement of these objectives and market expansion strategies.

Key words: agricultural production; competitive ability; currency sales; commercial activity; export; cost, economic efficiency.

DEVELOPMENT OF A MODEL OF ACCOUNTING THE FORMATION AND CONTROL OF PRODUCTION COSTS FOR CONTROL PURPOSES IN DAIRY CATTLE PRODUCTION

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Having the same basic resource potentials at the present day, the agricultural organizations sharply differ in the level of economic development, in most cases due to inefficient use of available internal and external resources of industrial activity. Therefore it is necessary to pay special attention to the well-organized cost accounting system at all stages of production and organization, internal control over expenses, which would allow to increase the efficiency of agricultural production, including dairy cattle. The additional study of modern accounting methods and systems of costs control in the current economic conditions is required. Accounting and analytical information about the processes of production in dairy cattle is not fully used by control system, it requires a change in the form of information, including the work simplification of analytical and synthetic accounting methods. In practice the same type of methods calculating the cost of production in dairy cattle are not taken into account, the information management requirements, monitoring and analysis of the production costs and study the industry do not fully estimate the impact of calculations on financial results. Applying the results of the study may help to organize a rational organization of data base management efficiency in production of dairy cattle; to form the production costs more reasonable, to calculate the reliable costs of production on various options; to strengthen the relationship and interaction between all management functions; to carry out the operational control of cost directly in the production process at every stage.

Key words: production accounting expenses for dairy cattle; a model of accounting the expenses for the production; costs; cost supporting centers; main cost centers.

THE EFFECTIVENESS EVALUATION OF STATE SUPPORT IN AGRICULTURE ON THE BASIS OF ECONOMIC AND STATISTICAL ANALYSIS (by the example of the Udmurt Republic)

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In order to realize the effective management and its basic functions in the state regulation of agriculture the additional researchers are necessary. They will make the opportunity to evaluate the real state support, to reveal the main problems and as a result to make correct administrative decisions. On the basis of the Ministry of Agriculture data the evaluation of the dynamic indicators was conducted, it showed the negative effectiveness of state support. An additional investigation was carried out, how the investments influence the size of profit per 100 hectares of land. The direct relationship between the features was revealed, the importance and the tightness are reducing over the years. The most reliable results can be recognized in 2010, when the criterion of tightness were maximum. The correlation coefficient was 0.747, the profit variation of 55.8% depends on the size of state investments. In 2013, the correlation coefficient was 0.538, the significance (variability) was 28.9%. Due to this method it is possible to define the required size of government support for the lagging regions, trying to enter the national average level in terms of revenue per 100 hectares of land. The ways of increasing the efficiency of state support in agriculture at the local level are shown.

Key words: state support of agriculture; economic and statistical analysis.

OPTIMIZATION OF THE SALES SYSTEM OF IN a CONSUMER COOPERATIVE

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The opportunity of creating the consumer sale cooperative in the Udmurt Republic has been considered. Objectives of the study are to develop measures to improve the sale system in the agricultural consumer cooperatives. The advantages of sale cooperative for individual commodity producers are demonstrated. The economic-mathematical model is examined for optimization of agricultural sale. The criterion of optimality is to maximize profit. A special sales contract is recommended to sign. In the contract it is necessary to point out a manner of

payment. A purchase price will depend on the terms of its payment. The processing enterprise can pay for the production at any time. payment in later terms The production price increases paid at not right time. At the same time the advance payment gives a price discount. Production payment within 15 days after shipment will be carried out at fixed price. New conditions of payment (change of price, depending on terms) will increase the sales efficiency. The total economic effect is expressed in receiving additional profit in the amount of 116,8 million rubles, profitability will increase from 23,9% to 39,1%. Each of the cooperative enterprises will receive the additional profit. The greater the share of farm participation in a work of a cooperative, the higher is its economic efficiency. Marketing cooperative association is voluntary. The main aim of a cooperative association is an increase of gross income. Making a sales consumer cooperatives will allow the agricultural producers to strengthen their market position.

Key words: The Udmurt Republic; consumer cooperative; sale system; agricultural products; sales channels; optimization sales channels; economic efficiency; price control.

CONDITIONS AND STAGES OF NETWORK MARKETING CONSUMER COOPERATIVES IN THE UDMURT REPUBLIC

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Consumer marketing cooperative is usually formed to provide more favorable product sales. In compliance with the legislation the economic agents form the organizing committee. Then, the agreements from agricultural enterprises should be sent to the committee.. After the organization meeting the documents are submitted for state registration in tax authorities. Marketing cooperative has been a legal entity since the state registration. Establishing the cooperative is voluntary. The state is not involved in the establishing of it. All farms should produce the similar products. It is important to know what quantity of goods they produce what the conditions of production are and how profitable various activities are. The main condition of efficiency of any cooperative is the quantity of goods for sale. In this case the producers have the commitment to sell their products through the cooperative. These commitments should be taken at the entry stage when applying for several years. The cooperative should have well-developed marketing systems, long-term sustainable economic links , regular customers, awareness of the market situation, etc. Joint sales can be really efficient under WTO. Low prices for meat and milk formed on the market don't encourage the activities of producers. Product sales via consumer cooperative can be a good alternative to oligopoly processors.

Key words: Udmurt republic; consumer cooperative; agricultural product sales; economic efficiency; agricultural commodities; pricing; competitive capacity of an enterprise in the WTO; advantages of marketing cooperatives.

CONSUMER COOPERATIVE MARKETING: MARKETING BENEFITS OF JOINT SALES

Ключевые слова: Удмуртская Республика; потребительский кооператив; сельскохозяйственный рынок; сбыт сельхозпродукции; WTO.

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The opportunity of creating the consumer sale cooperative in the Udmurt Republic has been considered, presenting the procedure of pricing and profits distribution. The main advantage of participation in the cooperative is to obtain additional income. Agricultural producers receive a set price from the cooperative for their products. As a result the cooperative producers receive an increase in their price, which compensates the commercial risk. At the distribution of profits the quantity of farm products sold via the cooperative are taken into account. The distribution of profits is balanced in reference to the share of individual farms activity. Producers have a reliable distribution channel. Cooperative is intended to serve as a broker in the sale of products. While the main cooperative feature is lack of economic interest. It isn't keen to make profit. Cooperative operates in the interests of its members because the owner and the client are one person. The purchasing of agricultural goods is guaranteed for its members. The economic activity of a cooperative is only possible due to a voluntary participation of its members.

The support of rural producers will make a cooperative an important part of agricultural market. Cooperative will be able to dictate requirements to monopolist-processors. Due to an increase of sales volumes manufactures have the direct contact with the consumer without market brokers. Consumer sale cooperative ensure the effectiveness of promoting products on the market. The cooperative operates in the interests of its members, is managed by them, gives an additional economic benefits to its members.

Key words: The Udmurt Republic; consumer cooperative; agricultural market; sales of agricultural products; WTO; economic efficiency; competitive capacity of an enterprise in the WTO; agricultural commodities.

LEGAL ASPECTS OF EFFECTIVE USE OF AGRICULTURAL LANDS AND WATER BODIES IN THE UDMURT REPUBLIC

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To conduct a public monitoring of lands in the Udmurt Republic for agricultural-purpose use and water bodies for their intended use is an actual problem. This article aims to improve the intensive use of lands for agricultural purposes and water bodies. The research was carried out in accordance with the laws of the Russian Federation in the Udmurt Republic, regulatory legal acts of RF. The land fund of the Republic of Udmurtia in 08.04.2014 year is 4 206 million ha, the agricultural land occupies 1 mln ha of land settlements, 203 hectares of land are industrial, 38,000 ha are environmentally protected areas, 2 mln ha is a forest fund. The area of agricultural land in Udmurtia in 08.04.2014 year decreased by almost 800 hectares, it is explained by conversion them into a different category. Land for agricultural production is a type of permitted use of land plots category «agricultural land». More than 250 thousand private farms are registered in the Udmurt Republic. The most popular lands in rural areas are in UVA (14.3%) and Karakulino (12,3%) regions. The actual task of agriculture in the Republic is to prevent disunity of agricultural lands in order to improve efficiency. It is necessary to develop infrastructure in distant regions. To set the types of permitted land use and water facilities on favorable conditions for citizens, to transfer the lands into another category. Staff training for business development of entrepreneurial and non-entrepreneurial activities should be conducted. The employment of the labor force is to be improved.

Key words: legislation of the Russian Federation; the provision of land; effective proper use of agricultural land; agricultural land; water bodies; peasant (farmer) households; personal farms; agricultural producers; owner of land; entrepreneurial activity of citizens; non-entrepreneurial activity of a person; land reallocation.

RATIONALIZATION OF FEED ACCOUNTING AND BODY WEIGHT INCREASE OF COWS

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Except the remuneration of labor, the feed expenses also are included in the production cost of cattle breeding. The peculiarity of cattle industry demands the rational and economical use of feeds. For operational control over the efficient use of feed, in addition to existing ones, the primary forms of documents must be added, including a number of new

details: «Feed units», «Digested protein», «Carotene». These characteristics of the material resources largely cause the level of efficiency of agricultural production. The rationing of material costs should be carried out, paying attention to the content of the materials quality indicators and quality class. So, unreasonable overspending of feeds per unit of cattle with a low quality of feed rations result in significant losses of production and increasing it's cost in agricultural organizations. The correct choice of cost accounting objects and calculation objects directly influences the accounting organization and the production of animal husbandry. In dairy cattle milk produced, offspring determine the cost of goods sold for these types of products. However, in dairy cattle body weight increase is also got, it is not included in the account. Therefore, the stocks on the main content of the dairy herd minus the value of by-products is to be divided into not only milk and offspring, but also into the dairy cattle body weight increase. This method will ensure objectivity in determining the outcome of labor and calculating the dairy cattle cost production .

Key words: accounting; expenses, feeds; product quality; pricing items; milk; body weight increase.

IMPROVEMENT OF COST ACCOUNTING TO PROVIDE SERVICES IN THE PUBLIC CATERING

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Catering is carried out at the same time production, trade and service activities. A big variety of ready-to eat- meals, culinary and confectionery, as well as complement-enforcement services rendered by public catering significantly complicates an accounting of production expenses and a process of calculation. In addition, the absence of a legal framework leads to an increased interest of the cost accounting and calculation of catering services problems. A lack of methodological support creates a difficult situation in catering when you have to develop your own method of cost accounting and cost calculation for each type of goods, works and services. Analyzing the current practice of accounting, costs distribution and costs calculation in many organizations, we can conclude that it does not allow organizations of public catering to calculate the costs of goods sold by each type of service. There is no opportunity to determine the financial result for each type of service and accordingly to analyze if it is profitable to provide them . In this regard, the author proposes to organize a cost accounting with accounts 20 «Primary production», 25 «General expenses of production» and 26 «General expenses of administration», separating the direct and indirect costs. It is necessary to organize the analytical account on account 20 «Primary production» for each type of products and services. This approach will form an input cost of

the products, the service provided. In addition, we can offer the organizations to calculate the reduced cost of production by the «direct costing». Each accounting variants used are considered by the author. It is important to remember that each catering organization can develop and approve it's own methodology of cost accounting and cost calculation for each type of goods, works and services.

Key words: catering; catering services; cost accounting; calculation.

DOCUMENTARY PREPARATION OF PIG BREEDING PROCESING EXPENSES ACCOUNTING

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Questions of documentary providing the accounting of production costs and production of industrial pork processing are considered. The interrelation of technological processes and documentary providing, need of federal legislation observance in the field of accounting and requirements of industry documents for the accounting of costs of production and calculation of cost of products of agricultural production is proved. The list of primary documents of the costs of production used in the organizations of industrial processing of production of pig-breeding for the account for their economic contents is provided. The schedule of document flow according to the accounting of production costs and production of industrial pork processing is provided. Conclusions that primary accounting of expenses and production output in industrial processing of pig-breeding production is of great importance for full reflection of production expenses, control of observance of a regime of economy, the analysis of an economic return of pig-breeding production and, on this basis, adoptions of administrative decisions on expeditious regulation of production process of are drawn.

Key words: forms of primary registration documents; facts of economic life; obligatory requisites; document flow schedule; terms of drawing up and delivery of documents.