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## **IMPROVEMENT OF METHODOLOGICAL SUPPORT OF SOCIAL ACTIVITY EVALUATION OF SUBJECTS OF AGRIBUSINESS**

The article is devoted to the theoretical generalization of the main approaches to evaluation of the social activity of agricultural enterprises. The problematic aspects and features of introduction of the practices of social accounting, auditing and non-financial reporting in the activities subjects of agribusiness are investigated.

The introduction of the social accounting concept associated with the need to extend the performance of the financial statements for users (stakeholders) and with an emphasis on social spending account is determined.

It is established, that the key principle of the accounting is the accrual and matching of revenues and expenses. Social accounting and reporting are discovered the social and environmental effects of the business activity.

Social reporting enables businesses to present information on the implementation of its policies in a systematic way, demon-

strate and secure for them the right to conduct business.

The main problems of agricultural enterprises in the preparation of non-financial (social) reporting are analyzed.

The use of social audit in Ukraine is a relatively new and less common, but important innovative project, which could be an effective instrument for regulation social and economic relationships, has been determined.

The main factors that negatively affect the implementation of the social audit in the practical activities of agricultural enterprises are analyzed.

It is established that the social activity of the agricultural businesses has a significant impact on their business reputation, competitiveness, investment appeal, staff productivity, sales volume and relationships with stakeholders.

The basic directions of increase of social activity of the agricultural businesses are determined.