FEATURES OF ABC-ANALYSIS IN THE STUDY OF THE INTERFACE (MARKET) COMPONENT OF ECONOMIC SECURITY OF AGRICULTURAL ENTERPRISES

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One of the main directions of Ukraine’s economic development and stability of the national security is agriculture. Unfortunately, the agricultural enterprises do not pay enough attention to their own competitive advantages, which have a negative effect on their level of economic security and the national security of the country.

Today, the economic security of agricultural enterprises has an influence on financial security, human resources security, law security and information security. Interface (market) security has an influence on the economic security of agricultural enterprises too.

Interface security exploring the possibility of forming the most favourable conditions between the company and its contractors. These include suppliers, intermediaries, consumers, and competitors. In conducting such studies, we need to determine what requirements put each agricultural enterprise for their contractors.

In the study of the question about the competitive advantage of agricultural enterprise, it is important to pay attention to its product portfolio. Its management efficiency characterizes the performance of sales. These indicators can clearly identify those products that bring the most revenue to the enterprise and those, which may cut production due to their not large enough profitability.

We propose using ABC analysis for studying the product portfolio of an agricultural enterprise. In accordance with ABC analysis, products are divided into three categories according to one of the criteria: sales, profits or incurred costs.

ABC analysis has become one of the methods of the current administration and the way of research of competitive advantage of agricultural enterprises to maintain a sufficient level interface (market) security of agricultural enterprises that is confirmed by using the report “ABC analysis sales” in an accounting program “1C: Enterprise”.