

## **Annotation**

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### ***Theoretical aspects of the economic content of financial resources of agricultural enterprises***

*We consider the theoretical and methodological aspects of providing agricultural enterprises with financial resources. The economic nature of financial resources is defined in terms of their belonging to the company as its asset. We define the composition of financial resources of the enterprise on the basis of their usage in the repayment of current financial liabilities occurring in the enterprise, as well as their improved classification is proposed. We deepened and clarified the essence of the category “financial resources of the enterprise” and improved their classification.*

*Theoretical basics of the mechanism of providing financial resources are generalized and classified; factors that influence the quantitative and qualitative characteristics of its components are defined. We develop the pattern of the mechanism of providing the enterprise with financial resources which is considered as a complex of economic relations that occur when searching, forming, using and accumulating of financial resources in accordance with its activity goals, considering the perspectives of functioning in the competitive economic environment. Its effect is based on the peculiarities of agricultural production which influence the organization of providing financial resources, structure of source formation, directions of use, amount and stability of incomes of financial resources.*

*Improving of the effect of the mechanism of providing financial resources should cover such main areas as: definition of business needs for financial resources and the optimal structure of financial resources on the basis of in-depth financial diagnostics, minimizing the financing costs, constant paying capacity and profitability, management of the financial flows.*

**Key words:** *financial resources, financial relations, methods of the formation of financial resources, structure of financial resources.*