Methodological foundations of the reference normalized model of financial stability of an agricultural holding

Z E Shaporova and A V Tvettsykh
Introduction

Agro-industrial complex (AIC) has key importance for sustainable socio-economic development of Russia and its regions. The authors understand the reference normalized model of financial stability of an agricultural holding as the fixed target proportions between reference values from components of increasing value of own funds ($\Delta OF$) in an agricultural holding and reference value from a stock of financial stability ($\Delta SFS$) in an agricultural holding.
Methodological principles of planning and controlling financial and economic processes of an agricultural holding, as a methodological foundation for the formation of the reference normalized model

<table>
<thead>
<tr>
<th>Regularities of sustainable development of agro-industrial complex</th>
<th>The structure principles of planning and control levels of decision-making</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Corporate level</td>
</tr>
<tr>
<td>Negentropy nature of the system development as a result of increasing imbalance of economic processes</td>
<td>Adaptability, interactivity, flexibility, continuity, optimality</td>
</tr>
<tr>
<td>Increasing alternatives of «economic combinations» as a result of innovative activity and socio-economic development of the company</td>
<td>Alternative, flexibility, adaptability, optimality</td>
</tr>
<tr>
<td>Reduction of the life cycle duration of the process of origin and useful implementation of innovations</td>
<td>Adaptability, flexibility, criteria, optimality</td>
</tr>
<tr>
<td>The growing value of sustainability and risk reduction under the influence from increasing uncertainty of the innovation richness</td>
<td>Adaptability, flexibility, criteria, optimality</td>
</tr>
</tbody>
</table>
### Analysis of modern methodological approaches to the formation of the reference normalized model of financial stability of an agricultural holding.

<table>
<thead>
<tr>
<th>Methodological approach</th>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model with an ideal point</td>
<td>The valuation (fixing) the boundaries of change features (spacing) features in absolute values (to the reference)</td>
<td>It does not allow determining the ideal point of the object status characterized by features with non-uniform dimension.</td>
</tr>
<tr>
<td>Model with normalized feature levels</td>
<td>Rationing (fixing) the boundaries of the change in the signs of studied object status by establishing relative values (relation to the standard)</td>
<td>It does not allow determining the ideal point studied object status on the basis of normalization of the ratio of the reference values of the signs of studied object status</td>
</tr>
<tr>
<td>Reference normalized model of profitability (loss) of output</td>
<td>Rationing using non-uniform features of studied object status</td>
<td>They are not used as the considered signs – signs (factors) of financial stability of corporation</td>
</tr>
</tbody>
</table>
Graphic illustration of the standards of the financial stability level in an agricultural holding is shown in the figure.