**Abstract**

Repilevska O. postgraduate of the Department of Accounting and Taxation of Kherson State Agrarian University» **Origin and creation of agricultural cooperative movement in the south of Ukraine: past and present**

The article substantiates the importance of studying and taking into account the historical aspects of the development of the cooperative movement, and in particular, in the south of Ukraine. Two scientific schools of the formation of agricultural integration of a cooperative type - Western European and American as the basis for the emergence of a cooperative movement in Ukraine, and their comparison are considered. The focus is on the historical aspects of the development of cooperation, including agricultural, in Ukraine, which differs from the processes of co-operative formation of other states in that in each region of our country, the cooperative movement has its own peculiarities and directions.

At the same time, scientific developments of the founders of the formation of the theoretical and applied basis of the cooperative movement in the agrarian sector of Ukraine were noted. The stages of development of agricultural cooperation, in particular concerning the dominant development of credit and consumer societies in the early nineties of the nineteenth century, were characterized. It was emphasized on the importance of the role of the reform of 1861 in the development of cooperation, which envisaged the possibility of agricultural withdrawal from the crisis situation.

The scientific approaches to the formation of the theoretical and applied basis of the cooperative movement in the agrarian sphere, in particular, on the creation and functioning of agricultural artels, unions in the form of loan societies, which received funds for their activities on the basis of joint responsibility of members of the union, were highlighted. A retrospective analysis of the origin and creation of a cooperative movement in Ukraine and in the south of Ukraine was carried out.

A separate stage is considered the opening in the second half of the 1960's. Cooperative societies in the South of Ukraine, whose main purpose was to provide the population with quality and inexpensive goods, and savings and loan cooperatives. The third period of the development of the cooperative movement in the south of Ukraine was marked by an intensive increase in cooperative societies and the opening of agricultural societies in order to improve agriculture, introduce new technologies and machinery in the countryside.

A special role is allocated to the creation and development of agricultural service cooperatives. The integration links of agricultural service cooperatives with other economic entities are considered in order to determine their socioeconomic essence, peculiarities of activity between them and other organizational forms.

The system of special (co-operative), in particular, agrarian-cooperative, legislation of Ukraine, was systematized, which influenced the development of agricultural co-operation and created the starting conditions for the further change of land relations in the countryside. On the basis of historical experience in developing cooperation, modern features of the formation of agricultural cooperation in Ukraine are also considered.

**Key words:** cooperation, cooperative movement, cooperative societies, consumer cooperatives, savings and loan cooperative, agricultural cooperatives, agricultural servicing cooperatives, cooperative payments, cooperative services.