

International Journal of Research in Commerce, IT, Engineering and Social Sciences

**Volume No. 19
Issue No. 2
May - August 2025**



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Nagar, New Delhi-110017

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International Journal of Research in Commerce, IT, Engineering and Social Sciences

Aims and Scope

International Journal of Research in Commerce, IT, Engineering and Social Sciences is a leading international journal for publication of new ideas founded by engineers, academicians and corporate people. The IJRCIESS is not limited to a specific aspect of Commerce, Information Technology Engineering and Social Sciences but is instead devoted to a wide range of subfields in the IJRCIESS. While it encourages a broad spectrum of contribution in the engineering sciences, its core interest lies in issues concerning material modeling and response. Articles of interdisciplinary nature are particularly welcome. The research results and fundamental advancement are all aspects of Engineering Trends & Technology and various engineering discipline. IJRCIESS is a scholarly open access online Journal which helps to academic person as well as student community. IJRCIESS provides the academic community and industry for the submission of original research and applications related to various discipline.

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(Volume No. 19, Issue No. 2, May - August 2025)

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ORGANIZATIONAL BASES OF FARM ACTIVITIES

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ABSTRACT

One of the important issues in the period after the world financial and economic crisis is to optimize the activities of farms and reduce production costs and optimize costs based on the analysis of their activities. In this context, "Agriculture and Water Management is very serious about the study and implementation of modern agro-technologies, the further improvement of selection works and the increase of the productivity of agricultural production. it is necessary to develop a set of specific measures." As a result of measures implemented to support and develop farmers and peasant farms, which are the main producers of agricultural goods, their role in the economy is increasing year by year. In the following years, work was carried out on the optimization of farm land areas.

Keywords: Water system, agricultural activity, farm management.

Introduction

Including, according to the order of the President of the Republic of Uzbekistan No. 3287 "On measures to further optimize the area of land plots owned by farms", measures to optimize land areas owned by farms were implemented (Table 1.1.).

Table 1.1
The main indicators of the activity of farms in the Republic of Uzbekistan

| Years | Number of households (units) | Cultivated area (thousand ha) | Number of employees (thousands) | Of these, hired workers (thousands) | Crop area per farmer |
|-------------|------------------------------|-------------------------------|---------------------------------|-------------------------------------|----------------------|
| 2010 | 125668 | 2140.7 | 954.2 | 280.8 | 17.03 |
| 2011 | 189235 | 2710.6 | 1381.1 | 382.5 | 14.45 |
| 2013 | 217095 | 3001.6 | 1621.4 | 456.1 | 13.83 |
| 2014 | 105033 | 3045.2 | 1710.2 | 455.7 | 28.99 |
| 2015 | 80628 | 3052.9 | 1521.6 | 465.8 | 37.86 |
| 2016 | 7995 | 3048.4 | 1611.5 | 472.4 | 38.21 |
| 2017 | 7865 | 3055.2 | 1645.1 | 485.3 | 39.54 |

As a result, from 125,668 farms in 2015 to 80,628 by the beginning of 2010, 45,040 were reduced. The land area given to farms was 5828.4 thousand hectares, of which the irrigated cropland was 3052.9 thousand hectares. Average cultivated area per farm . 37,9 g. In 2009, the total number of employees employed on farms was 1521.6 thousand, of which the number of hired workers was 465.8 thousand. As can be seen from the data of this table, the number of people employed in farms has been increasing year by year. In addition, more than 1.5 times more workers than in 2015 were employed. Therefore, the main issue is to increase the efficiency of the farm by further optimizing its activities.

Main part

In the period after the global financial and economic crisis, farmers were given a lot of independence in choosing the method and form of using financial resources to finance the production of agricultural products, to cover all costs from their own income from the sale of agricultural products for farms. As a result, the share of farmers and peasant farms in the gross agricultural product increased year by year.

The share of farmers and farms in the production of gross agricultural products was as follows when analyzed by years. (Fig. 1.1).

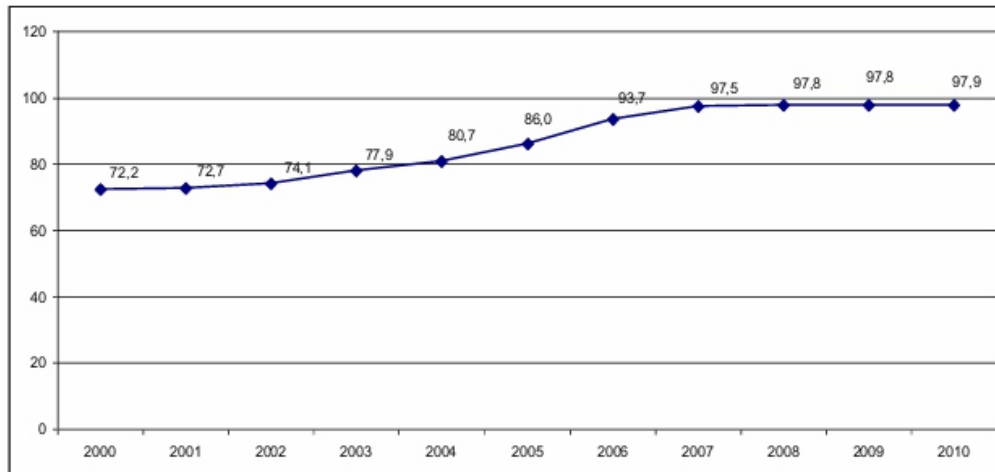


Figure 1.1. The share of peasants and private farms in the production of gross agricultural products (in percentage terms)¹

As can be seen from these data, the share of farmers and peasant farms has increased in recent years. As a result, by 2010, their share reached 97.9%, while in 2000, their share was 72.2%. In order to know the place of farms in the agricultural economy, it is desirable to know their place in the production of general agricultural products. For this purpose, in 2010, we analyzed the importance of crops in production.

As can be seen from this table, farms have their place in the production weight of the main products this year.

Table 1.2

Analysis of production of agricultural products by farms

| No | Indicators | 2016. | 2017 | 2018. | 2019 | 2020 |
|----|---|--------|--------|---------|---------|---------|
| 1. | The volume of the total agricultural product (in billion soums) | 7538.8 | 9304.9 | 11310.7 | 12642.6 | 15810.7 |
| 2. | Grain production (in thousands of tons) | 4662.5 | 5284.1 | 5226.2 | 5922.8 | 6067.8 |
| | Weight in total product volume, in percent | 81.5 | 81.5 | 81.5 | 81.5 | 81.5 |
| 3. | Cotton production (in thousands of tons) | 3422.2 | 3422.2 | 3422.2 | 3422.2 | 3422.2 |
| | Weight in total product volume, in percent | 86.4 | 99.0 | 99.1 | 99.2 | 99.4 |
| 4. | Potato production (in thousands of tons) | 108.3 | 178.6 | 226.5 | 277.0 | 336.3 |
| | Weight in total product volume, in percent | 10.6 | 15.0 | 16.2 | 18.1 | 19.9 |

As can be seen from the data of this table, grain production in farms increased by 1405.3 thousand tons in 2010 compared to 2016, the weight of farms in cotton production increased from 86.4% to 99.4%. Potato production in 2010 compared to 2016 reached 228,000 tons, and its share increased from 10.6% in 2005 to 19.9%. It should also be noted that the volume of total agricultural products reached 15,810.7 billion soums compared to 2015 and reached 8271.9 billion soums, and the increase was more than 2 times. So basically, the production of products has been increasing year by year, but the main task at the moment is to reduce their cost and increase their quality. For this purpose, production costs should be constantly analyzed and unused reserves should be identified. Based on this, it should be noted that practical work should be done to reduce the cost of products by increasing production efficiency. In this context, improving the analysis of production costs and product costs is one of the urgent issues of today.

Conclusion

The analysis of the structure of costs in the administrative management system is organized on the basis of the principles of the centralized system of the economy, which provides information on the actual costs incurred in production processes and the determination of the cost of products for the formation of a centralized price. In the period after the global financial and economic crisis, the cost of production for farms will be the main tool in the analysis and planning of the cost of production. The financial and economic crisis in the world market, the competition between enterprises has led to the fact that market participants have to sell their products at prices lower their cost, and in this case, the ultimate goal - profit is achieved only by saving costs without harming product quality. Cost savings are made by carefully studying the possibility of each stage in which they occur, and by attracting reserves in them. .

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LEGAL BASIS OF ORGANIZATION OF ACCOUNTING IN FARMS

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ABSTRACT

Farms should act as the basis of agricultural production organization. Because an economically free citizen, a true owner, is not only interested in effectively disposing of his property and increasing his wealth, but is also capable of enriching the entire country. In our country, with a deep study of the experience of foreign countries, very important measures for the economic reform of agriculture are being implemented, the introduction of market relations in the countryside and the development of the form of private ownership, the creation of legal, organizational and financial conditions for the support of the farming movement. It is no exaggeration to say that it is a decisive factor in achieving such high results.

Keywords: agricultural production, farming movement, private ownership, market relations.

Introduction

Today, the farm has rightfully become the leading link of agricultural production, the main form of its organization. Currently, the farming movement unites more than 66,000 farms. More than 85 percent of the total arable land in our country, and the main part of the agricultural products grown, belong to farmers.

If I say that the farming movement, which is strengthening day by day and becoming a decisive force, has fully justified itself in Uzbekistan, and there can be no doubt about it, I think I will express the common opinion of all of us.

sense of ownership of our farmers towards their land and the products they produce is getting stronger year by year, and their interest in the results of their work is increasing. The most important thing is that the consciousness and worldview of our people is fundamentally changing, the sense of responsibility for effective and rational use of land and water resources, which are our priceless wealth, is growing.

Laws and regulations passed in recent years have significantly expanded the powers of farms. At the same time, it should be recognized that the organizational structure of the farming movement in the form of the Association of Farmers could not have a strong impact on the processes of reforming agriculture and increasing production efficiency in the field, and solving the tasks facing farmers.

Based on the study of the experience of foreign countries where farming has its historical roots, the Association of Farmers was transformed into the Council of Farmers of Uzbekistan, and in regions and districts into farmers' councils, and most importantly, the rights and powers of these structures were seriously expanded.

Today, almost any issue related to the establishment and reorganization of farms, the long-term lease of plots of land to them, the adoption of regulatory legal acts projects by the state and economic management bodies on the development of farms and their operation can be solved without the direct

participation of farmers' councils. cannot be done.

is to protect the rights and legal interests of farmers, whether it is state and economic management, relations with local state authorities, cooperation with organizations that provide training, supply and service, as well as hearing cases in courts .

In a word, the farmers' councils should be the core, guiding force of the farming movement, turning it into a powerful socio-political force capable of taking responsibility for the development of the countryside and thereby improving the welfare of the villagers.

Nowadays, a new form of farming - the cultivation of grain, vegetables, cotton, meat and other products on farms has increased several times. Grain independence was achieved in our country, the production of sugar and other food products increased. Grain production has not only been increased, but its importation has been drastically reduced, and a large amount of foreign exchange resources saved are being directed to meeting other necessary needs of the republic.

Main part

Land is the main means of production in agriculture. Unlike all means of production, which wear out during use and are replaced by others, when used properly, the earth improves its physical and chemical properties, and increases its productivity, let alone wear out.

After Uzbekistan gained independence, great attention is being paid to the development of agricultural sectors, the introduction of foreign techniques and technologies into the agricultural sector.

Uzbekistan dated August 30, 1996 "On Accounting " specifies the procedure for organizing and maintaining accounting in farms . Also, the national accounting standards of the Republic of Uzbekistan have been developed, with recommendations for accounting in farms . As a result, to date, the following national accounting standards have been approved and adopted:

Own. R. "Conceptual framework for preparation and presentation of financial statements".

Own. Standard R.1 "Accounting policy and financial reporting".

Own. R. Standard No. 2 "Income from the main economic activity".

Own. R. Standard No. 3 "Report on financial results".

Own. R. Standard No. 4 "Inventories".

Own. R. Standard No. 5 "Fixed assets".

Own. R. Standard No. 6 "Leasing account".

Own. R. Standard No. 7 "Intangible assets".

Own. R. Standard No. 8 "Consolidated Financial Statements and Accounting for Investments in Subsidiary Companies".

Own. R. Standard No. 9 "Cash Flow Statement".

Own. R. Standard No. 10 "Accounting of state subsidies and information to be provided on state aid".

Own. R. Standard No. 11 "Expenses for scientific research and experimental design development".

Own. R. Standard No. 12 "Accounting for financial investments".

Own. R. Standard No. 14 "Statement of Equity".

Own. R. Standard No. 15 "Accounting Balance".

Own. R. Standard No. 16 "Contingencies and events of economic activity after the date of preparation of the accounting balance".

Own. R. Standard No. 17 "Contract contracts for capital construction".

Own. R. Standard No. 19 "Organization and transfer of transportation".

Own. R. Standard No. 20 "On accounting and reporting by small business entities in a simplified manner."

Taking into account the changes that have occurred in the legal documents , with the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 54 dated February 5, 1999 "The composition of the costs of production and sale of products (works , services) and financial approved the Regulation on the procedure of formation of results . This Regulation meets the requirements of the present day, conforms to international principles in determining financial results , and allows for changes and additions to be made to it .

Farms independently formulate accounting policies based on the needs of their economic activities. Accounting is carried out by farms in accordance with the uniform methodological principles and rules established by law.

In this case, the farm can independently adapt the used accounting registers to the characteristics of its activity, observing the following requirements:

- a) a single methodological basis (principle of double-sided writing);
- b) correlation of analytical and synthetic account information;
- c) comprehensive reflection of all economic transactions in the account registers based on initial documents;
- g) summation and systematization of initial document information on the indicators necessary for farm management, control and analysis of economic activity, as well as preparation of financial statements.

The basis for accounting of economic operations in farms are the initial accounting documents that record the actual implementation of operations and give orders for their implementation.

In the case of farms, initial accounting documents are drawn up immediately (without delay) at the time of economic operations or after their implementation.

Mandatory requisites of the initial documents drawn up in farms, the procedure for their preparation, acceptance, storage and accounting, as well as the procedure for the circulation of documents are in accordance with Article 9 of the Law of the Republic of Uzbekistan "On Accounting" and Decree No. 131 of the Minister of Finance of the Republic of Uzbekistan dated December 23, 2003. - is regulated in accordance with the regulation on the circulation of documents and documents in accounting (January 14, 2004, list number 1297 - "Collection of legal documents of the Republic of Uzbekistan", 2004, No. 1-2, Article 24).

Initial documents are drawn up in standard forms established by law or in forms developed and approved by farms in compliance with the requirements of this Regulation.

Initial documents received by the farm must be checked. In this case, the verification is based on the form (the completeness of the formalization of documents and correctness, completion of details), content (legality of documented transactions, logical connection of individual indicators) is carried out.

In order to organize the account in a simplified form, the farm creates a working plan of accounts of the accounting of economic operations, which makes it possible to keep an account of funds and their sources according to the main accounts, and thus ensures control over the availability and preservation of property, the fulfillment of obligations and the reliability of accounting information.

Conclusion

The plan of working accounts of the accounting of economic operations should be reflected in the accounting policy of the farm in accordance with the procedure established by the law.

A simplified form of accounting in farms can be maintained according to the following forms:

- a) simple form of accounting;
- b) combined form of accounting.

Based on its production and management requirements, the farm independently chooses the form of accounting provided in this Regulation.

Regardless of the chosen form of accounting, economic transactions of the reporting period are recorded (recorded) in the Journal of Economic Transactions in accordance with Annex 2 of this Regulation in chronological order.

The Journal of recording economic transactions is kept in the form of a book, in which recording and accounting of economic transactions are carried out for the reporting period on a monthly or quarterly basis.

The above- mentioned regulatory documents are the legal basis for the organization and management of accounting in farms .

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ANALYSIS OF FACTORS AFFECTING THE VOLUME OF PRODUCT SALES

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ABSTRACT

Enterprises, as freely operating entities, independently define trade relations. The process of buying and selling products, work and services is the basis of market relations. The sale of products (work, services) is based on mutual contractual agreements based on property relations. According to the tax legislation of our republic, the product is considered to be sold if the product is shipped in bulk and the account documents are presented to the other party (buyer and customer). The right of ownership of the products shall be removed from the enterprise and transferred to the other party from the moment of their shipment. Settlements on them are settled by mutual agreement of the parties.

Keywords: market mechanism, legal document, pre-sale relationship.

Introduction

Generally, there are two conditions for considering products as sold, the "cash method" which characterizes the fact that they are shipped in bulk and money is received in the company's account, and the "accounting method" in which they are shipped in bulk and are considered sold from the moment the accounting documents are presented. The new legal aspects of property ownership mainly consist of the second method. Also, the entire system of calculations is based on this law. The only exception to the pre-sale relationship is that the collection of funds for the two oversold products is directly the property owner's problem.

The legal aspects of the mutual agreement of its subjects are expressed in the contractual relations, the sellers and buyers of the products, their obligations, the form, period and conditions of the calculations, the measures used in their violation, and their regulation are reflected. Products are sold at wholesale and retail prices. The prices used by the company can be described as follows.

After gaining the status of an independent republic, our country followed the path of economic development through the market mechanism. Due to independence reforms, in the conditions of the market economy, which took the place of administrative-command methods of management, the contract became the main legal document establishing economic relations between enterprises, institutions and organizations of all forms of ownership, as well as entrepreneurs. In the recent past, the system of contracts was also used during the period of the planned economy. However, in the era of sole ownership, i.e., the exclusive right of state ownership, contracts were only considered a tool used to fulfill plans and tasks. In addition, previously, the contract was not considered a full-fledged legal document expressing the wishes and interests of the parties who signed it. Their use was limited, and even the conclusion of transactions between citizens was condemned as a crime punishable by law. In this sense, it is noteworthy that serious work is being done in our country to completely change the legal

status of the contract and to improve the culture of concluding a contract in general. Now, the contract is not based on planned production and distribution factors. As far as we know, according to the requirements of market laws, contractual relations were implemented in the form of goods and money, i.e. equal payments, and the contract began to serve them as a legal form. Today, the Constitution of the Republic of Uzbekistan, the Civil Code, a set of laws on conducting economic affairs, laws on ownership, entrepreneurship, enterprises, and other regulatory documents are legal sources that regulate contractual relations.

Contract enforcement is one of the most urgent problems today. Non-fulfillment of the contract not only causes economic damage to the enterprise, but also endangers its welfare, and causes the workers of both sides of the enterprise to be unable to receive salaries.

Main part

Competent and thorough construction of business contracts does not allow the parties to misinterpret the obligations, and when one of the partners has a dishonest attitude to the contract or accidentally breaks it, this situation will cause damage to the other party. It cannot be said that all business leaders and entrepreneurs have developed a sense of responsibility for the financial results of their activities. In the inspections carried out by the legal authorities, many cases of noncompliance with the law in the conclusion and execution of contracts by the heads of some enterprises and organizations were found. Most leaders have not yet developed a sense of ownership. The attitude of ignoring the material and financial results of their business in some leaders is shown in the case of disdain for the law and the courts.

Before the implementation of the sales plan in general, it is necessary to determine the implementation of the sales plan taking into account the contractual obligations. This indicator evaluates the relations and activities of the enterprise with respect to contractual obligations.

Table 1.

Analysis of the fulfillment of contractual obligations on "Asaka eg" open joint-stock company

| Indicators | According to the business plan | In fact |
|--|--------------------------------|----------|
| 1 | 2 | 3 |
| 1. The volume of sold products, in thousands of units | 14917058 | 18116731 |
| 2. The volume of products not delivered in relation to contractual obligations, in thousands of rubles | x | 103672 |
| 3. The volume of product sales, taking into account contractual obligations, in thousands of rubles | - | 14813386 |
| 4. Fulfillment of the product sales plan taking into account contractual obligations, % | x | 95.62 |

99.3 % ($14813386 \times 100 : 14917058$) fulfilled, taking into account the obligation. 103,672 thousand cubic meters of products in the contract were not delivered to consumers within the terms agreed in the

contract. This leads to a decrease in trust in the enterprise that supplies the product, and various economic penalties are applied to this enterprise. As a result, the company's financial and economic situation may worsen and it may lose its position in the competitive market.

Account 4010 "Accounts receivable from customers and customers" is used in the calculation method, that is, when the fact of delivery (shipping) of products, work and services is considered sold. This account is an asset, the balance of which shows the unpaid sales value of products, works, services delivered to the customer; the debit turnover shows the sales value of the products, works and services delivered in the reporting month, and the credit turnover shows the amount paid by the customers in the reporting month.

Correspondence of accounts on the account of income received in the main (operational) activities (9000) when products, work and services are sold for cash, to the amount of products transferred to other organizations in the form of short and long-term investments, to the amount of services provided for the construction of own capital, products spent for domestic needs and to the amount of services rendered, to the amount of products and services given to employees in connection with wages, to the amount of dividends paid with products. At the end of the accounting period, the closing of the 9040 and 9050 accounts, the synthetic account of the accounts of the products shipped and sold is kept in the 11th journal order. This journal order is assigned to record credit transactions of accounts 2810, 9410, 9010, 9020, 9030, 9210, 9220, 4010 and analytical data of accounts 9010, 9020, 9030. Journal order 11 is filled based on the analytical data of vedomosts 15 and 16.

The amount reflected in the credit of accounts 9010, 9020 and 9030 is closed at the end of the month in correspondence with account 9900 "Final financial result".

In addition to keeping a synthetic account of the production and sale of products in the enterprise, it is also important to organize the analytical account of these processes correctly and in a timely manner. Analytical accounts are the information base necessary for the analysis and control, planning, management and leadership of the economic activities of the enterprise.

Analytical accounts for 2010 "Main production" and 2310 "Auxiliary production" accounts are kept separately, indicating each order, type of work, product type, calculation items, and the place (workshop) where the work was performed. An analytical scorecard (vedomosti) has been developed for this purpose.

2510 Analytical account on the "General production costs" account is kept in 12 accounts. This account is opened for each trade every month according to the debit synthetic indicators of the 2010, 2310, 2610 accounts and the corresponding accounts from the credit of the 2510 account. 12 records in the form of a checkerboard, the sum of business transactions on the accounts is written in the corresponding columns. Article 1 debit of account 2510 corresponds only to credit of account 0200; 2 items with credit of 10, 6520, 6710, 8910, 2310 and other accounts; Item 5 corresponds only to report 1310 "Depreciation of ATB". Such a structure of the report provides an opportunity to analyze the composition of expenses, to control the correct accounting. The presence of the following indicators shows the advantage of 12 accounts: "Total by month", "Monthly by estimate", "Actual from the beginning of the year", "Quarter by estimate (annual)" on 2510 accounts. Comparing these indicators makes it possible to find reserves to reduce the cost of products, to avoid excessive costs. The information of the "Actual since the beginning of the year" indicator is used to manage production and analyze its service.

Conclusion

The amount of the final turnover on the credit of production accounts is calculated monthly from the 10/1 journal order. The account of the movement of goods in monetary terms is kept in the register 16

"Expression of the movement of goods in money". From section 1 of 16 records, we get the definition of the full details of 2810 accounts in two grades, i.e. actual and imputed.

The account of the movement of the downloaded products is 16 accounts

It is kept in section 2. In this section, the analytical and synthetic accounting of shipped, sold products, material values, services and accounts with customers is combined. Analytical account of sent and sold products is organized according to the types of their natural form according to two payment documents at two prices at actual cost and at two sales prices. The basis for filling out the second part of the report is the previous month's record, payment documents, orders for products shipped in the reporting month, invoices, as well as bank statements taken from the company's account.

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THAYER PRODUCT AND ITS EVALUATION IN THE ACCOUNT

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ABSTRACT

Finished products are the final product of the production process of any economic entity. Finished products are items and products that do not require further processing at this enterprise, fully meet the standards and technical conditions, have been accepted by the technical control department (TNB) or a special commission and delivered to the warehouse of the enterprise or accepted by the customer.

Keywords: market demand, production costs, financial condition, obligations to customers.

Introduction

In the conditions of the market economy, enterprises produce products according to the contracts concluded after studying the market demand, according to the assortment, quantity and quality plan assignments, always paying attention to increasing the volume of produced products, expanding their assortment and improving their quality.

Thus, the sale process completes the circular cycle of the company's economic funds. This, in turn, gives the enterprise the opportunity to fulfill its obligations to the state budget, loans to banks, workers and service providers, and to cover production costs. Non-fulfillment of the implementation plan leads to a slowdown in the circulation of working capital, payment of fines for non-fulfillment of contractual obligations to customers, delay in payments, deterioration of the financial condition of the enterprise.

Finished product means a product that has undergone all processing operations at the enterprise, meets all the requirements of the established state standard and technical conditions, and is accepted by the technical control department or handed over to customers. It includes work and services performed for customer enterprises, as well as work and services performed for non-production farms belonging to this enterprise. It consists of packaged wheat, manufactured cotton wool, manufactured cotton soap stock, and manufactured household soap.

The enterprise manufactures the product with great attention to issues such as researching market requirements on the basis of contracts concluded with consumers.

The finished product is considered in kind and value indicator. Natural indicators describe the quantity, number and weight of products according to their natural characteristics, these indicators are used to quantify the finished product. The monetary expression of the in-kind indicators of the finished product (work, service) represents its value indicator.

Accounting for finished products reflects the receipt of this product from production, its movement, sale and accounting with customers.

The product in the warehouse means a product that has passed all the processing operations of production and is accepted by the technical control department as perfect for the warehouse and is

mainly intended for sale .

Consigned goods are goods on the road that have been sent to buyers or consumers, but for which the buyers have not yet paid .

Goods (goods) accepted for safekeeping are goods sent to buyers for purchase for various reasons (goods that do not meet the buyer's requirements in terms of quality, goods that have gone astray to buyers, that is, goods that have gone to another enterprise instead of one enterprise , etc.) may have been rejected . The relevant enterprises take such products under their responsibility and immediately inform the enterprise that sends these goods. Therefore, these goods are treated as goods accepted for safekeeping . In addition, it is possible to include the finished product on display. Because the finished product displayed in the exhibition is also the product produced in the enterprise and should be sold.

Tire products, which are part of the working capital of the enterprise, should be valued according to the National Accounting Standard No. 4 at the lowest price: at the cost of twice the net sales value.

Main part

The finished product is part of working capital, and therefore, according to the Law of the Republic of Uzbekistan "On Accounting", in the balance sheet, the expenses related to the use of fixed assets, raw materials, materials, fuel, power, labor resources and other costs related to its production are deducted from the balance sheet. should be reflected at the actual production cost of the product to be included.

Thayer's daily account of the movement of goods is kept at the production plan cost, at the retail shipping prices, called bi-account prices.

In enterprises, the planned cost of a product unit is developed. It is delivered at the end of the month at the actual cost by calculating the difference amount and percentage by groups of tire products.

The product received in the warehouse and sent to the buyer's enterprises is reflected in the accounting according to the actual cost of production. However, since the actual cost of the product is not known when it is received from the warehouse, the plan cost accepted in the calculation of the product movement is taken into account in the contract price at two wholesale prices, that is, it is estimated. During the reporting month, the difference between the planned cost and the actual cost of the product and the actual cost and the wholesale price is taken into account separately.

The amount and percentage of the difference are calculated depending on the balance of the product per month and its income during the month. The difference represents the savings allowed by the two firms and thus describes its performance in the production process. Differences are also reflected in the accounts in which the products are accounted for. The percentage of the difference and the planned cost of goods shipped allows you to determine the actual cost of goods sold and remaining in the warehouse at the end of the month. Example:

1. The ratio of the actual cost of the product per month and the monthly production revenue to the planned cost of these products is 95 percent ($288800 \times 100 : 30400$), i.e. 5 percent was saved.
2. The actual cost of the product shipped based on the calculated percentage is 256,500 soums ($270,000 \times 95 : 100$).
3. The actual cost of the product remaining at the end of the month is found by subtracting 256,500 thousand soums. In our example, it is 32300 thousand. equal to soum. The planned cost of the product remaining at the end of the month is also found in this way ($304000 - 270000 = 3400$). The actual cost of the shipped product can also be determined by the percentage found from the ratio of the difference between the planned cost and the actual cost of this product: $5\% \ 15200 \times 100 = :304000$. According to this percentage, the actual cost of the shipped tire product is 265,500 thousand. is soum ($270000 \times 5 : 100$).

Even if other prices of finished products (contract, wholesale and retail prices) are used in the account, the amount and percentage of the deviation are not calculated in this order.

In the accounting system of enterprises, the account of loading and selling finished products has a special place, and its tasks are as follows:

- continuous control over the production of finished products, the status of their stocks and their storage in warehouses, the work performed and the services provided;
- timely and correct documentation of loaded and shipped products (work, services), accurate organization of account books with customers;
- control over the implementation of the contract plan for the shipment of goods in terms of the volume and assortment of the sold products;
- timely and accurate calculation of the amount received for the sold product, the actual costs incurred for the production of the product, the amount of profit.

Fulfillment of these tasks depends on smooth operation of the enterprise, proper organization of sales and warehouse management, timely and correct documentation of business transactions.

The production costs of the enterprise refer to the costs or period costs related to the production and sale of the product. They include raw materials, materials, fuel, amortization allowance, wages of workers and servants, and other costs related to product production.

It is known from the concepts given above to production costs that not all costs of enterprises are included in the cost, some costs are covered by other sources, for example, period costs are covered by profit. separated:

- 1) material costs of production;
- 2) labor costs of a production nature;
- 3) social insurance deductions related to production;
- 4) depreciation of fixed assets and intangible assets of production value;
- 5) other overhead costs of production importance.

Product production costs are reflected in accounting according to cost calculation items, production types, places of cost occurrence, product types. Several synthetic accounting accounts are used for this generalization and grouping of costs .

The complexity of the production process in economic entities, its importance in the economic activity of the enterprise, the variety of costs require the use of a whole group of production cost accounts. These are mainly: 2010 "Primary production", 2310 "Ancillary production", 2320 "Other 2510 "General production", 2610 "Manufacturing waste", 3110 "Prepaid rent", 3120 "Prepaid service fee", 3190 "Other miscellaneous expenses".

In order to ensure accounting of production costs by elements and calculation items, all costs of the main production are grouped in the 2010 "Main production" account by types of products being prepared. It is a calculative account by designation, describes economic processes in terms of economic content, and is an asset in relation to the balance sheet.

To determine the cost of products or services of auxiliary production, the relevant costs are grouped in accounts 2310 or 2320. These accounts are similar to the 2010 accounts in terms of designation, economic content and balance sheet ratio. Regardless of the time of payment - whether it is paid in advance (rent, subscription fee, etc.) or paid later (payment of overdrafts, etc.), enterprise expenses should be transferred to the cost of goods at the time they are incurred. Costs that cannot be transferred to the calculation period, as well as some costs of seasonal industries, are transferred to the cost of products, works, services according to the estimated costs.

2010 The debit of the "Main production" account reflects the direct costs directly related to the production of goods, the performance of works and the provision of services, as well as the costs of

auxiliary production, losses from scrap, and the indirect costs related to the management and service of the main production.

2010 The following accounts can be credited when the "Main production" account is debited:

0211 - 0299 - accounts - for the amount of depreciation of fixed assets directly involved in product production;

0510 - 0590 - accounts - to the amount of depreciation of intangible assets;

1010 - 1090 - accounts for the amount of material costs;

1610 - account - when deviations in the cost of materials are written off (reversal or additional entry);

2110 - account - if semi-finished products produced in-house are spent;

2310 - account - when expenses of auxiliary trades are written off;

2510 - account - when general production costs are written off;

2610 - account - when the losses incurred from the brak are written off;

3110-3190 - accounts - when expenses of the next period are written off;

6710 - account - to the amount of wages calculated for employees;

6520 - account - to the amount calculated for social insurance and maintenance;

5910 - account - if the deficit of material values (including natural decrease) is transferred to the main production costs.

2010 The amount of the actual (within the reporting period - the plan) cost of the finished goods and services performed is reflected in the credit of the "Main production" account. At this time, the

2010 "Main production" account is credited and the following accounts are debited:

2810 "Finished product" - to the amount of the actual (planned) cost of the finished product delivered to the warehouse;

Accounts 9110 "Cost of goods sold", 9130 "Cost of works and services sold" - for the sum of the cost of goods, works and services sold;

1010 - 1050 - accounts - for the value of materials returned from production to the warehouse;

1110 "Animals in breeding" account - receipt of offspring obtained from animals, deduction of costs of raising animals in breeding and fattening;

2110 "Self-made semi-finished products" account acceptance of self-made semi-finished products into the warehouse;

2610 "Processing scrap" account - write-off of irreparable scrap;

9439 "Other operating costs" account - write-off of costs of canceled orders.

2010 The remaining balance at the end of the month in the "Main production" account shows the cost of work in progress.

The general production cost account takes into account separately the costs of managing production and servicing it. They are added to the product cost as a separate calculation item. A cost estimate is drawn up according to the nomenclature of general production costs. With the help of accounting, the fulfillment of these estimates is monitored. To account for such costs, the 2510 "General production costs" cumulative account is used. In particular, the following expenses may be reflected in this account: maintenance of machinery and equipment; amortization allocated to the full restoration of fixed assets in the direction of production; repair costs; production property insurance costs; costs of heating, lighting and maintenance of production rooms; rent paid for production premises, machinery and equipment and other leased means used in production; wages of employees engaged in production services; other similar expenses to be assigned.

Accounts may be opened for cost elements in accordance with the Regulation on the cost structure of general production costs in enterprises. When the account 2510 "General production costs" is debited, the following accounts are credited: accounts 0220 - 0260, 0290, 0290, 0299 - when depreciation is

calculated on fixed assets; 1010 - 1050, 1090 - accounts - consumption of materials and fuel; Accounts 2310 - 2320- write-off of auxiliary production services; Account 6010 - acceptance of accounts of goods senders; Account 6710 - to the amount of calculated wages; Account 6520 - for the amount credited to social insurance; 2510 At the end of the reporting period, the distribution of the sum of accumulated costs in the debit of the "General production costs" account among separate accounts is regulated by methods of product cost calculation. At this time, account 2510 "General production costs" is credited and the following accounts are debited:

Accounts 2010, 2110 - when part of the total production costs are transferred to the products and semi-finished products produced in the main production; Account 2310 - when a part of general production costs is transferred to the cost of works and services;

Account 2610 - when a part of the total production costs is transferred to the repair of defective products; Accounts 3110-3190-when a part of general production costs is transferred to the costs of the next period.

In enterprises, the sales process completes the circular cycle of the enterprise's economic funds. This, in turn, gives the enterprise the opportunity to fulfill its obligations to the state budget, loans to banks, workers and service providers, and to cover production costs. Non-fulfillment of the implementation plan leads to a slowdown in the circulation of working capital, payment of fines for non-fulfillment of contractual obligations to customers, delay in payments, deterioration of the financial condition of the enterprise.

The enterprise plans the amount of profit as well as the volume of sales. Because, when the selling price of the product is determined, a certain amount or percentage of profit is also included in its composition. If the amount of products to be sold under the contract is multiplied by the contract price, the cost of selling them according to the plan is derived, and the amount of the planned profit is calculated based on the percentage of profit. This is the basis for paying the budget allocation from the profit.

The synthetic account of the movement of finished goods is kept in the account 2810 "Finished goods in the warehouse", which is assigned to summarize the information about the available finished goods and their movement. The debit of this account shows the products received in the warehouse, and the credit shows the products sent from the warehouse.

If the current account of the movement of products is kept at the plan cost, the debit of account 2810 includes two indicators: the plan cost and the amount of the deviation from the plan cost. If the enterprise's wholesale prices are used in the current account, the debit of account 2810 will have the following indicators: the difference between the enterprise's wholesale price and the wholesale price and the actual cost of the manufactured product.

Accounts of transactions related to the sale of products, work and services in enterprises are kept in the accounts 9010 "Income from the sale of products", 9020 "Income from the sale of goods" and 9030 "Income from the performed work and rendered services". These accounts are passive accounts in transit. These accounts are assigned to summarize information about the process of selling finished products, goods, completed works and rendered services. The credit balances of these accounts are transferred to the 9900 "Final financial result" account at the end of each month in order to determine the financial result.

Conclusion

Products shipped, work performed and services rendered are documents of payment for products and services, amounts deposited by shippers to the bank, but not paid by buyers. At the end of the month, the products that have been shipped, but payment documents have not been sent to the bank, are reflected in

the balance sheet together with the finished products in the warehouse and are included in the working capital of the enterprise .

The product is considered to be sold on the date when the money for the product is received from the buyer's account - the book is considered to be sold on the date of receipt of the invoice (cash method) or on the date when the documents for the delivered products, performed works, services are submitted to the bank (calculation method). Products (work, services) sold in both ways are accounted for in the accounts 9010 "Revenues from the sale of products", 9020 "Revenues from the sale of goods", 9030 "Revenues from the performed works and services". Returns of sold goods and discounts given to buyers and customers are accounted for in accounts 9040 "Returns of sold goods" and 9050 "Discounts given to buyers and customers". The specifics of these accounts are that the products (work, service) sold in the same volume (amount) are reflected in the same amount in their debit and credit.

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ACCOUNTING FOR PRODUCTION AND SALE OF PRODUCTS IN ENTERPRISES

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ABSTRACT

It is necessary to take into account the impact of the global financial crisis in determining the current and prospective measures of the social and economic development of our country, to formulate economic development programs in terms of the impact of these events, and to implement them consistently. "The world financial economic crisis, ways and measures to eliminate it in the conditions of Uzbekistan" are given a wide and detailed description.

Keywords: economic crisis, depreciation allowance, enterprise

Introduction

The production costs of the enterprise are the costs related to the production of the product. They include raw materials, materials, fuel, depreciation allowance, wages to workers and other costs related to product production.

If we divide the total amount of costs associated with the production of the same product by the number of products produced, we find the cost of one unit of product produced. The price index is one of the important quality indicators in the enterprise.

Product production costs are reflected in accounting according to the types of production, places of occurrence of costs, types of products according to cost calculation items. The main goal of cost accounting and product costing is to determine the costs related to production and sales in a timely, complete and accurate manner, at the same time, to calculate the actual cost of certain products and to establish control over the use of enterprise resources and funds. Therefore, cost accounting is one of the most important parts of both financial accounting and management accounting. On this basis, it is necessary to determine the tasks before the expense account.

The main task of the financial account is to provide users with information about the financial results of the enterprise's activities, its financial status, in particular, its property status and solvency. So, in this respect, the cost accounting has the following tasks:

- taking into account all the expenses related to the company's activity in full on time;
- accurate reflection of information about expenses in separate accounts and reporting forms and provision of sufficient reliable information for calculating taxes.

To perform these tasks, it is enough to consider the expenses according to the principles of financial accounting, in particular, on the basis of double-entry accounting.

of management accounting is the usefulness of its information for management . In particular, the management account should provide such detailed information about the costs, so that it is possible to

make the most correct management decisions based on it. Based on the international experiences in this field, the enterprise should form the information about cost accounting in the following case:

- accounting of costs according to the places of their occurrence ;
- organization of cost accounting by responsible business centers;
- aggregating costs according to the objects that generated them or their carriers, i.e. by individual types of products.

These tasks allow you to perform the main task of management accounting. For example, the accounting of costs according to the places of their occurrence and the responsible economic centers makes it possible to make the most important management decisions. Therefore, we should list the following tasks of cost accounting:

- organization of cost accounting for individual production processes or divisions and ensuring control over them;
- formulating information about the main production costs for individual product types ;
- to collect analytical data of all management costs of the enterprise, except for production, and to implement their interpretation.

As can be seen from these tasks, accounting and analysis are two closely related aspects of management accounting. After all, it is necessary to calculate the cost to determine the lowest limit of the product price.

Organizational possibilities of taking into account production costs and correctly calculating product costs in each enterprise and organization are as follows:

- 1) availability of a previously developed and approved technology plan;
- 2) proper organization of the warehouse and provision of measuring instruments and devices necessary for production ;
- 3) analytical account of production costs;
- 4) definition of calculation objects and calculation unit;
- 5) development of the nomenclature of calculation items, complex cost items;
- 6) choosing the method of distribution of complex cost items between calculation objects, etc.

Main part

"The tasks of accounting for production costs and calculating the cost of products are as follows:

1. Reflecting the real costs related to the production and sale of the product in a timely, full account;
2. Ensuring proper use of material, money and labor resources during product production ;
3. Monitoring the implementation of the production plan in terms of volume, quality and assortment ;
4. the actual cost of certain types of products ;
5. Controlling the implementation of the cost plan task;
6. Determination of reserves not used in production, fight against the presence of waste, waste and other unproductive costs in production ;
7. Determining the results of production accounting activity" .

In the conditions of the global financial and economic crisis, reducing the cost of the product is important, because in the competitive environment, the demand for the product is not only its quality, but also its price, which makes up a large part of the cost.

production costs is to improve management accounting and establish accurate and timely accounting of costs, as well as to establish strict control over the rational use of material, labor and financial resources,

and comprehensively reduce non-production costs.

It is necessary to categorize expenses according to criteria in order to ensure the correct accounting of expenses in economic entities, in order to accurately calculate the cost of production.

In order to ensure the uniform principles of the formation of information on the costs of production and sale of products, the general procedure for determining the costs included in the cost of products by the state, dividing income and expenses into groups, and reflecting them in accounting regardless of the type of enterprise activity, form of ownership and departmental subordination is established. For these purposes, the Regulation "On the composition of costs for the production and sale of products (works, services) and the procedure for forming financial results" approved by the decision of the Cabinet of Ministers of the Republic of Uzbekistan on February 5, 1999 (with subsequent amendments) was developed.

Proper planning and accounting of production costs in business entities requires that all costs be divided into categories in a clear and reasonable manner. The purpose of determining the composition of costs included in the cost of the product:

- to have complete and accurate information about the total costs in the accounting scheme, to determine the profitability of the enterprise and its competitiveness in the market conditions;
- make an accurate calculation of the cost of products (work, services);
- separate costs that are not included in the product cost and relate them to financial performance;
- accounting and control of production costs according to their occurrence and responsibility centers;
- it consists of keeping accurate calculation of the taxable base and thereby organizing the management of production costs and enterprise expenses.

General accounting of production costs is ensured in accordance with the Regulation "On the composition of costs for the production and sale of products (work, services) and the formation of financial results, which are included in the cost of products (work, services). At the end of this, it becomes possible to plan, analyze and control the costs of production and sale of products (work, services).

This Regulation was developed taking into account the differences in the procedures for calculating expenses for accounting purposes and for taxation purposes. According to the current Regulation, all expenses of economic entities are divided into the following groups:

1) Costs added to the cost of production;

A) Costs that are not included in the cost of production, but are included in the period costs (to determine the profit from the main activity);

2) Costs of financial activity that are taken into account when determining the profit and loss from the enterprise's general economic activity.

3) Contingent loss (participating in the calculation of pre-tax profit).

When the expenses of economic entities are grouped according to the above content, the expenses of each group are categorized as follows:

1. Costs added to the cost of production are categorized as follows:

- a) Direct and indirect material costs ;
- b) Direct and indirect labor costs ;
- c) Administrative costs in development .

2. Period costs are categorized as follows:

- a) Sales b \square expenses ;
- b) General expenses ;
- v) General transaction costs and damages.

3. Expenses for financial activity b' are classified as follows:

a) Expenses according to interest b' ;

Damage caused by foreign exchange rate changes ;

v) Loss from revaluation of funds invested in securities;

g) Other expenses related to financial activities .

4. Accidental damages _ usually not categorized.

The costs associated with the production of the product are called production costs. They include:

- Material costs; - Labor costs;

-Administrative costs associated with production.

Direct material costs together with labor costs make up initial costs. Labor and administrative overhead costs of a production nature together constitute conversion costs.

Material costs together with conversion costs make up the total production cost. All costs that are not related to production are called non - production costs . They include costs related to sales , scientific testing and research costs , general and administrative maintenance costs , maintenance costs , interest payments for received loans and other expenses . If not , costs will be included .

The indicators summarizing the cost of the product are as follows.

1. The cost incurred for one cubic meter of product ;

2. The cost of the product to be calculated ;

3. Product unit cost.

In addition to the above classification of expenses in the activity of economic entities, we can also classify them according to the following characteristics: the surface winter form:

- basic manufacturing costs;
- expenses for financial activities;
- random, fav in-house expenses. the product :
- costs included in the cost of production ;
- production . the surface winter :
- b death expenses;
- expenses incurred on sex ;
- expenses incurred on the plot and so on. According to the write-off of sales volume:
- product production costs;
- period costs. By period :
- current period expenses;
- future period costs. According to the calculation of the amount of taxable profit:
- permanent differences that are added back to the taxable base;
- differences in the period b□ to be added to the taxable base;
- expenses that are not taken into account when determining the taxable base. the product :
- variable costs;
- fixed costs. the product :
- t thief costs (direct);
- curve costs (indirect) . Immunity to financial results b:
- costs added to the cost of production ;
- expenses covered by profit .

Conclusion

In accordance with the Regulations in force today, changes have been made to the items included in the

production costs of products (work, services).

The cost of production of products (work, services) represents the value of natural resources, raw materials, materials, labor, energy, fixed assets (depreciation), labor resources and other production-related costs used in the two processing stages of production.

The production cost of the product includes costs directly related to the production of the product (performance of work, services) determined by the method and technology of production organization. These include: direct and indirect material costs, direct and indirect labor costs, production overheads and other direct and indirect costs of categorization of the implemented production costs is to ensure that their accounting is based on the requirements of regulatory documents.

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