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MUNDARIJA

IMPROVING ACCOUNTING AND AUDITING OF INVENTORIES IN AGRICULTURAL CLUSTERS

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Abstract: Currently, in a market economy, the procurement and acquisition of inventories is of great importance at the initial stage of procurement. To achieve the goal of proper procurement and consumption of inventory, with further rational use, the accounting service must contain complete, transparent information that allows monthly analysis of actions for the procurement and acquisition of inventory. In addition, accounting data must contain information to find reserves for reducing production costs in terms of rational acquisition of inventory items. The analysis of this article is of great importance for effective financial management. Inventories can constitute a significant share not only of current assets, but also of the enterprise's assets in general. This may indicate that enterprises are experiencing difficulties with the sale of products, violations of production technology and the choice of ineffective sales methods.

Key words: materiality, policies, financial statements, omission, mispresentation, economic decisions, materiality, credibility, material error, users.

Annotatsiya: Hozirgi vaqtda bozor iqtisodiyoti sharoitida tovar-moddiy zaxiralarni xarid qilish va sotib olish xaridning dastlabki bosqichida katta ahamiyatga ega. Tovar-moddiy boyliklarni to'g'ri sotib olish va iste'mol qilish maqsadiga erishish uchun undan oqilona foydalanish uchun buxgalteriya xizmati to'liq, shaffof ma'lumotlarni o'z ichiga olishi kerak, bu esa o'z o'rnida tovar-moddiy boyliklarini xarid qilish va sotib olish bo'yicha harakatlarni oylik tahlil qilish imkonini beradi. Bundan tashqari, buxgalteriya hisobi ma'lumotlari inventarlarni oqilona sotib olish nuqtayi nazaridan ishlab chiqarish xarajatlarini kamaytirish uchun zaxiralarni topish uchun ma'lumotlarni o'z ichiga olishi kerak. Ushbu maqola tahlili samarali moliyaviy boshqaruv uchun katta ahamiyatga ega. Tovar-moddiy zaxiralar nafaqat aylanma mablag'larning, balki umuman korxona aktivlarining muhim qismini tashkil qilishi mumkin. Bu korxonalarda mahsulotlarni sotishda qiyinchiliklar, ishlab chiqarish texnologiyasining buzilishi va samarasiz sotish usullarini tanlashda qiyinchiliklarga duch kelayotganligini ko'rsatishi mumkin.

Kalit so'zlar: mohiyat, siyosat, moliyaviy hisobot, qoldirib ketish, noto'g'ri taqdimot, iqtisodiy qarorlar, muhimlik, ishonchlilik, jiddiy xatolar, foydalanuvchilar.

Аннотация: В настоящее время в условиях рыночной экономики большое значение на начальном этапе закупок имеет закупка и приобретение ТМЦ. Для достижения цели правильной заготовки и потребления ТМЦ, с дальнейшим их рациональным использованием, бухгалтерская служба должна содержать полную, прозрачную информацию, позволяющую ежемесячно анализировать действия по заготовке и приобретению ТМЦ. Кроме того, данные бухгалтерского учета должны содержать информацию для поиска резервов снижения себестоимости продукции в части рационального приобретения товарно-материальных ценностей. Анализ данной статьи имеет большое значение для эффективного финансового управления. Запасы могут составлять значительную долю не только оборотных активов, но и активов предприятия в целом. Это может свидетельствовать о том, что предприятия испытывают трудности со сбытом продукции, нарушения технологии производства и выбор неэффективных методов реализации.

Ключевые слова: существенность, политика, финансовая отчетность, упущение, искажение, экономические решения, существенность, достоверность, существенная ошибка, пользователи.

INTRODUCTION

Organization of material accounting is one of the most difficult areas of accounting work. At an industrial enterprise, the range of material assets amounts to tens of thousands of items, and information on inventory accounting accounts for more than 30% of all information on production management. Therefore, the organization of accounting and control over the acquisition, movement, safety and use of material assets is associated with great difficulties. Of great importance is the automation of all accounting work, from issuing accounting documents to drawing up the necessary reports. An integral part of accounting and control of inventories is the economic analysis of their use, which deepens the search for reserves for increasing production efficiency.

Inventories play an important role in the production and economic activities of any enterprise. Inventory and material assets are objects of labor and provide the main production process of the enterprise. Their cost is completely transferred to the newly created product, while occupying a fairly high share.

METHODS

The variety of forms of ownership during the period of a market economy, the expansion of the rights of enterprises in economic management, and the sectoral characteristics of production require alternative, and sometimes multivariate approaches to solving specific issues of methodology and technology for keeping records of industrial inventories.

Basic principles of accounting:

Accrual. Income and expenses are recognized in accounting and reflected in the financial statements of the entity as they are received or incurred, and not on the basis of receipt of funds or payment.

Financial statements are prepared on an accrual basis, under which revenue is recognized (recorded) when it is incurred and when cash is received or paid. According to the accrual principle, it follows, according to the principle of accrual, deferral and distribution to match the income and expenses of the reporting period that may be received as a result of the same or indirectly related transactions or events. In budgetary institutions and entities defined in the Decree of the President of the Republic of Uzbekistan, which has the force of the Law, "On Accounting," it is allowed to determine income based on the receipt of funds.

Continuity. The subject is considered as continuously operating, that is, as continuing to function in the foreseeable future. It is assumed that it has neither the intention nor the need to liquidate or significantly reduce the scale of its activities.

The entity continues and will continue its activities for an indefinite period of time.

Clarity. The information presented in an entity's financial statements must be understandable to all users.

Significance. Financial information must be meaningful to meet the needs of users in their decision-making process and to help them evaluate business events [8].

Materiality. Accounting policies should be designed to disclose information in financial statements that is material if its omission or mispresentation could affect the economic decisions of users of the financial statements. The significance of information can be influenced by both its essence and its value (materiality).

Credibility. Information is reliable if it is free from material error or bias and can be relied upon by users.

Neutrality. Information presented in financial statements must be free from bias in order to be neutral and reliable.

Prudence. The exercise of caution in making business decisions necessary to make valuations under conditions of uncertainty to ensure that assets and income are not overstated and liabilities or expenses are not overstated.

RESULTS

Enterprises now have the opportunity to choose different ways to organize accounting for the procurement and purchase of materials; reflecting the cost of materials remaining in transit at the end of the month or not removed from suppliers' warehouses; identifying deviations in the actual cost of material assets from accounting prices and their subsequent distribution between materials used in production and their balances in warehouses; repayment of the cost of low-value and rapidly wearing items in use, etc.

DISCUSSION

Managers of enterprises (structural divisions) carrying out production activities must constantly monitor compliance with standarts and the dynamics of actual unit costs, since material costs occupy a high proportion of total production costs, and therefore, these costs significantly affect the amount of profit received [10]. It follows that saving material resources is the most important factor in increasing production efficiency.

Without proper organization of accounting and control over the use of inventory items, it is impossible to ensure control over balances, receipts and expenditures of inventories in warehouses.

Thus, from the above it follows that this topic is very relevant in a market economy.

A necessary condition for the implementation of plans and the uninterrupted operation of an enterprise in producing products, reducing its cost, increasing profits, and profitability is the complete and timely provision of the enterprise with inventories.

CONCLUSION

Inventories are the most liquid item among the current assets' items. To quickly convert this item into cash, an enterprise must have appropriate services, namely a marketing service – a comprehensive system for organizing product sales aimed at meeting consumer needs based on market research and forecasting. The analysis of this article is of great importance for effective financial management. Inventories can constitute a significant share not only of current assets, but also of the enterprise's assets in general. This may indicate that enterprises are experiencing difficulties with the sale of products, violations of production technology and the choice of ineffective sales methods. Violation of the optimal level of inventory leads to losses in the activities of enterprises, since it increases the costs of storing these inventories, diverts liquid funds from circulation, increases the risk of depreciation of goods and a decrease in their consumer qualities, and leads to the loss of customers.

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