



Theoretical Bases Of The Organization Of Accounting On Farms

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ABSTRACT

In this article, the author discusses the theoretical basis for the organization of accounting in diversified farms operating in the Republic of Uzbekistan.

Keywords:

Farm, Accounting, Assets, Liabilities, Wages, Mandatory Deductions, Inventory.

Today, not only the production capacity of diversified farms, but also the accounting system is developing. In this regard, the financial program and legal documents adopted by our government are in practice. In particular, the Decree of the President of the Republic of Uzbekistan dated July 2, 2018 "On additional measures to radically improve the system of accounting in farms and increase the provision of banking services" PD-3824- the number decision is also bearing fruit. The centers established on the basis of this manual provide the following basic services to farms in the preparation of accounting and financial statements:

- Ensuring the maintenance of accounting in farms;
- Ensuring the payment of wages and mandatory benefits to farm workers;
- Ensuring an inventory of assets and liabilities of diversified farms at the end of production;
- calculation of taxes to be paid, drawing up a report on tax evasion and organization of timely payment of taxes and other obligatory payments;

- preparation of accounting and statistical reports and organization of their submission to the relevant authorities;

- analysis of high incomes and expenditures of the farm at the end of the year and practical assistance in creating a business plan for the next year.

The management of a multi-income farm involves:

- determination of the area of agricultural crops on a separate set of crops;
- taking into account the availability of material and technical resources for the cultivation of agricultural products and the possibility of purchasing a link;
- to eliminate the labor-intensive nature of the product range;
- control of supply and demand for the product in domestic markets and hop;
- forecasting the rate of gross harvest of agricultural products that can be grown.

It is possible to accurately determine the composition of the gross volume of agricultural production, to accurately determine the accounts for its marketable, processing needs (animal feed, planting material) and for consumption by farm members.

In the current economic climate, the availability of farm-grown fodder has a direct impact on the number of animals in the herd and the productivity of the herd. Improving the quality of milk production (daily milk yield and average daily weight gain) requires improving the quality of the breeding stock, improving the quality of the livestock, and repairing it from scratch. To do this, it is necessary to ensure complete feeding of animals in accordance with current standards of feeding and reproduction.

The level of economic efficiency of a diversified farm can be ensured through the full use of the biological potential of agricultural crops, the potential of livestock breeds, and the rational use of pesups to reduce crop and entrepreneurship.

Definition and correction of the annual project of the product is carried out in the field of operational planning. Operational pejalashtipish allows daily control of bapcha production processes in both the field and fepma, and it is aimed at increasing dapomads. Factors that lead to changes in land use include the exact timing of agricultural production, assembly of aggregates, timing of animal husbandry, the lack of a phased level of logistics, the general economic and political situation in the country.

Delivery of products on a contract basis, as well as provision of farm members with food products and reduction of the amount of products for the production needs of the farm (milk for children, fodder for planting, fodder for cattle). is the initial data.

The accuracy and objectivity of the information used for planning is an important factor in accepting the vapiant that best fits the target set out of the pea beep. If the agap peja is structured at the top level, "knowing the job", then in the next stage of development it is necessary to compare the plan multiplier with the current multiplier to facilitate control.

To do this, it is necessary to calculate the cost of production, production and sales.

It is necessary to protect the activities of farms in accordance with the law in order to ensure the efficient use of production, storage and processing systems, equipment, material and technical and other resources on multi-

purpose farms. In order to improve the functioning of the multi-sectoral farm structure, the farmer has to develop a practical approach to the organization of production in the organization of its practical task. Although activity planning is an integral part of the farm management process, production processes cannot be managed on the basis of plans and normative indicators. In multi-sectoral farms, it is necessary to improve the quality of production and the financial condition of the farmer, to determine the content of management and other functions that ensure the sequence of capital turnover. To this end, it is advisable to provide pill-based assistance in predicting farm activity as a function of fepmep farm management.

Predicting the future production volume and financial results of a farmer, clarifying plans, tasks, economic processes and their pre-regulation in the context of external instability, rising inflation, price imbalances - this means forecasting the activities of business structures.

Planning and forecasting should be complemented by the organization of activities. For this purpose, it is expedient to organize management activities on the farm and to close the way of rapid management.

In our opinion, the objects of management of multi-income farms are as follows: charter, land, labor force, productivity, number of herds, fixed assets, and so on. The management function of the farm consists of: forecasting, business formation, organization of activities, accounting and registration of results, control and regulation of activities.

In a multi-sectoral farm, the main function of management should be based not only on non-normative indicators, but also on accounting data, which provide accurate information about the development activities of the tadbipkop. The accounting records reflect the actual existence of the asset and the actual loss of the asset, as well as the economic transactions that take place in the circulation of fixed and working capital. Accounting provides the farm management system with information on the current quantity and quality indicators, ie the structure of farm

activities, private capital and liabilities, as well as economic processes.

As a result of scientific research and practical experience in the field of accounting in agriculture, it is possible to create a modern accounting system that takes into account the specifics of the organization and settlement of agrarian business in the digital economy.

The following guidelines can be followed to ensure that the accounting system is implemented:

- creation of an independent account by the entrepreneur or his family member, directed to a single methodological basis for the establishment of the system;

- the simplification of the object of accounting in a simplified way and the completeness of the reflection of the activity on the principle of "double entry";

- simplification of accounting, documentation, accounting and reporting registers;

- Simplicity of accounting data for the timely formation of information, analysis, control and forecasting of research activities, planning and adoption of management caps.

In order to improve the accounting system, it is necessary to determine the indicators of accounting information that are missing in the analysis of the activities of the accounting structure, to determine which documents should be reflected in the system, to determine the cost and results of the rural accounting system, how to reflect the financial results. and it is necessary to clearly define the appropriateness of the distribution.

In our country, systematic work is being carried out in this area, and today, despite the fact that the system of accounting on farms has a legal basis, it is important to improve it in line with modern requirements. In particular, the transformation of farms into multi-income farms and the acceleration of their systematic work in this area is one of the most pressing issues of today.

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