

FEATURES OF ACCOUNTING FOR THE CULTIVATION OF FISH PRODUCTS IN MODERN CLUSTERS

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Abstract. The article discusses the creation of accounts for economic operations on the calculation of production costs in fishery farms, income from sales of fish products, sales through sales channels and determination of financial results, as well as improving the reflection of financial results in the financial statements.

Keywords: Fisheries, Cost, Initial Accounting, Cost Item, Cost Object, Cluster, Modern clusters, Innovation, Calculation.

Enter. In order to fully satisfy the population's demand for food products and to ensure the country's food security, improving the management system in fisheries, a separate branch of agriculture, widely introducing market mechanisms in the sector, attracting foreign and local investments, and introducing resource-efficient technologies are accelerating. is going.

At the same time, a comprehensive analysis of this sector shows that there are problems with the introduction of modern and innovative methods of production of fish products in the sector, with the introduction of modern and innovative methods of production of fish products. These problems include the step-by-step introduction and promotion of intensive fish farming, effective use of existing water resources, the large-scale introduction of innovative ideas, scientific developments, modern technologies and scientific achievements to the sector, as well as the organization of accounts for products grown in fish farms. the task of solving on the basis of improvement and increase of economic interest was determined. In particular, in the strategy of agricultural development of the Republic of Uzbekistan for 2020-2030, the tasks of "increasing productivity in livestock, conducting research aimed at sustainable intensification of fish and poultry meat, as well as milk production" were defined.

It is also important to correctly organize and maintain accounting records in the solution of these tasks in fishing farms, to reflect the received products in full and on time in the original documents, to correctly draw up the connection of accounting charts, to fully reflect expenses and incomes, and to determine financial results on an economic basis.

Materials and methods. Scientific and research work was carried out on the farms specializing in fishing operating in Samarkand region, and the connection of the charts to economic operations on the accounting of fish caught in fish ponds, selling them in farmers' markets and to processing enterprises, and determining financial results was thoroughly analyzed.

Observation, grouping, comparison and other methods were used during the research.

Results and their analysis. In 2019, 3,932 tons of fish were grown in Samarkand region, of which 3,247 tons were contributed by farms. In 2020, these indicators were 4360 and 3643 tons, respectively. In 2021, fish production decreased compared to 2020 and amounted to 4150 tons. When we studied fish farming in the region in the district section, the share of farms in Payariq, Samarkand, Kattakorgan and Ishtikhon districts was 60-65 percent.

The relationship between the accounts of the fish caught in the fishponds, the sale of fish in farmers' markets and to processing enterprises, the sale of fish and the determination of financial results was thoroughly analyzed.

The connection of the production costs of the fishing network in farms, the obtained product and the process of its sale, and the financial results of economic operations is carried out in the following accounting charts:

No. 2010 – "Main production";

No.2810 – "Finished products in the warehouse";

No.4010 – "Accounts receivable from buyers and customers";

No.5010 – "Money in national currency";

No. 5110 – "Billing scheme";

No. 6310 – "Bundles received from buyers and customers";

No.9010 – "Revenues from the sale of finished products";

No.9110 – "Cost of sold finished products";

No.9910 - "Final financial result".

The analysis of the schemes made in the farms shows that the schemes are connected only to the customers in the form of cashless settlements, and the fish sold at the farmer's market are profited, and the schemes are connected according to their sales and financial results, and the fish caught from the pond and sold to the population for cash are not profited. as a result, the financial results did not reflect the economic operations of fish sold to the population for cash.

It is necessary to draw up the following accounting charts for economic operations to determine the income, sale and financial results of fish caught from the pond and sold to the population:

1. Debit schet No. 2810 - "Finished goods in the warehouse"

Credit scheme No. 2010 - "Main production" - for the cost of fish caught from the pond.

2. Debit schet No. 9110 - "Cost of finished goods sold"

Credit card no. 2810 - "Finished products in the warehouse" - at the cost of the fish caught from the pond when it is sold.

3. Debit schet No. 5010 - "Money in national currency"

Credit card no. 9010 - "Proceeds from the sale of finished products" - when the fish caught from the pond is sold, at its selling price, that is, when cash is deposited into the cash register.

4. Debit schet No. 9010 - "Revenues from the sale of finished products"

Credit card no. 9910 - "Final financial result" - for the amount of profit from the sale of fish caught from the pond.

or

Debit schet no. 9910 – "Final financial result"

Credit card no. 9110 - "Cost of finished products sold" - for the amount of loss from the sale of fish caught from the pond.

Summary. As a result of the researches conducted in farms, the creation of the proposed connection of accounts, determining the need to create appropriate accounting documents for the accounting of fish caught from the pond and sold to the population for cash, ensures that the cultivated fish will be fully profitable, farm income and financial results will be determined on an economic basis. As a result, statistical information on the production of products in farms, financial reporting will be accurate and reliable, and it will ensure the effectiveness of management decisions.

The application of our above proposals in farms, along with improving the organization and management of accounting, will lead to the determination of financial results on an economic basis, the determination of the total profit received in accordance with the principles of accounting, and will ensure the improvement of production efficiency and sustainable development.

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