

THEORETICAL AND METHODOLOGICAL BASIS OF ACCOUNTING FORMS IN MULTI-BRANCH FARMS

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Abstract: This article describes the theoretical, methodical and methodological foundations of the organization of accounting in multi-sector farms. In addition, a proposal and recommendations were developed to clarify the specific features of accounting in farms.

Key word: accounting, accounting policy, accounting registers, accounting forms, simplified form of accounting.

ТЕОРЕТИКО-МЕТОДОЛОГИЧЕСКИЕ ОСНОВЫ ФОРМ УЧЕТНОГО ОТЧЕТА В МНОГОФИЛИАЛЬНЫХ ХОЗЯЙСТВАХ

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Аннотация: В данной статье описаны теоретические, методические и методические основы организации бухгалтерского учета в многоотраслевых хозяйствах. Кроме того, были разработаны предложение и рекомендации по уточнению особенностей ведения бухгалтерского учета в фермерских хозяйствах.

Ключевые слова: бухгалтерский учет, учетная политика, регистры бухгалтерского учета, формы бухгалтерского учета, упрощенная форма бухгалтерского учета.

Introduction. A number of legal and regulatory documents, well-thought-out programs on the organization of our economy on a completely new basis and further liberalization, improvement of its legal foundations, modernization and diversification of production have been adopted and are being consistently implemented. In particular, the role of farms in the development and stabilization of our country's economy and its share in the gross domestic product is increasing year by year. Therefore, in order to further develop the activities of farms, the Decree of the President of the Republic of Uzbekistan No. PF-5199 was announced on 09.10.2017. [1]

According to this decree, the majority of farms are limited to the production of agricultural products, they do not use the available opportunities in the establishment of multi-sectoral activities such as processing, storage, sale of finished products and provision of services. It was noted that the system of improving knowledge and skills, providing them with the necessary information and other services, as well as the state of organizing labor relations in farms do not meet today's requirements.

Also, by the decree of the President of Uzbekistan dated February 7, 2017 No. 4947, the Strategy of Actions on the five priority areas of Uzbekistan's development in 2017-2021 was approved. The action strategy was developed based on the results of a comprehensive study of current issues and issues of concern to the population and entrepreneurs, analysis of legislation, law enforcement practice and foreign experience. The action strategy is implemented in five stages, each of which provides for the approval of a separate one-year state program based on the name of the year. [2].

In particular, point 3.3 of the action strategy dedicated to the priority areas of economic development and liberalization 3 pays particular attention to the modernization and rapid development of agriculture.

Analysis of literature on the topic. An entrepreneur who heads a multi-branch farm has the right to independently choose the form of accounting. When choosing the form of accounting, it is advisable to take into account the following factors: the size of the multi-sector farm (large and small); its location and specialization; the number of employees working in the farm; level of training of farm heads in accounting and other economic, legal and technological issues, etc.

For example, A.M.Galagan wrote: "...in accounting, a form is a set of records considered from the point of view of their appearance" [3].

Historically, forms of accounting have been constantly improved in order to find or create the most optimal option for summarizing information and using it in the management system. Therefore, new or complementary definitions of the concept of accounting form appeared.

According to S.Zinchenko, the use of computer technology cannot replace the concept of "form of accounting" because there can be no content without form and no form without content. They represent different, but interrelated (methodical, organizational and technical) aspects that make up accounting. "Content" and "form" are dialectical concepts. Their integrity is expressed in the fact that certain content of accounting "turns" into a certain form. "Content is embodied, and form is embodied" [4].

The methods of information processing and presentation, the composition and connection of elements remain unchanged. They develop depending on the development of production organization, improvement of the management structure, the use of new generations of EHM (electronic computing machines) in the automated management system (ABT), improvement of information processing design methods, and the emergence of new forms of accounting or the improvement of existing forms of accounting, will lead to an update. The automated form of accounting cannot remain unchanged, because in the current conditions of programming development, there are various accounting software products that provide many options for data processing and modification of accounting forms.

Research methodology. In this article, proposals and recommendations on optimization of accounting forms of multi-branch farms have been developed. Scientific abstraction, expert assessment, induction and deduction, comparison, systematic analysis methods were used in the analysis process.

Analysis and results. Today, changes in the content of accounting are a priority aspect of its development. On the one hand, this is related to the development of new business relationships and economic relations between business entities that require

accounting information of appropriate content, and on the other hand, the need for complete, quick and useful information for managing organizations and their segments.

In our opinion, the content of accounting can be defined as a set of information that has certain characteristics for managing the economic processes of the subject, representing the signs of the dependence of financial economic activity on the actual data reflected in it. This information should meet the needs of its internal and external users [5].

In the process of research, we consider it appropriate to include the following in the main requirements for the form of accounting:

- organization of accounting content;
- progressive development of the accounting system;
- consistency and reasonableness;
- efficiency and quality of accounting services to obtain the necessary information about the economic processes of the economic entity.

The use of methodological foundations of accounting provides a holistic approach to the organization of accounting in multi-branch farms, otherwise there would be no need for accounting at all [6]. Also, the question of whether or not to use the accounting chart of accounts in the accounting of business entities is causing controversy. There are conflicting opinions on this issue in the economic literature. Each author proposed accounting registers modified by him and the form of its structure for use in the practice of accounting in agrarian business.

Conclusions and suggestions. As a result of the analysis, it was concluded that the account registers and accounting system of accounts should be used optimally, but depending on the need, from various forms of accounting, including the simplified form, as well as simplified, taking into account the size of multi-branch farms, the specific characteristics of activities and economic processes can use the plan of accounts. In addition, it is necessary to take into account the level of training of the employees of this economic entity in accounting.

Thus, taking into account the above points, we believe that it is appropriate to keep the economic processes that took place in the activity of a multi-branch farm

from a simplified form of accounting, as well as in the relevant account registers and the accounting plan of working accounts.

List of used literature:

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