

# ANALYTICAL AND SYNTHETIC ACCOUNT OF MATERIAL RESERVES OF THE ENTERPRISE

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**Abstract :** The company's material resources are the main source of this production process. Material reserves include raw materials, fuel, materials, inventory items, etc.

**Key word:** funds, materials, plant, transport, warehouse, raw material, industry, price, profit, plant, transport.

Raw materials and material funds are the items that are used in a certain cycle of production and transfer their full value to the cost of the products (and services) produced in this cycle.

Timely documentation of transactions related to the movement of materials ensures their correct accounting. The supply department controls the timely delivery of materials at the enterprise. Employees of the supply department check the fulfillment of contractual obligations by the company supplying goods, make objections and claims to them regarding the shortage and quality of materials, and find the goods that did not arrive at the company on time.

We study the state of capital assets and the level of their use in relation to the cost of manufactured goods and services. The use of material assets in non-production or non-production processes is considered as a separate line of enterprise expenses.

Material reserves and their limitation, which are part of the factors of production, first of all require proper and targeted management of their use. The limitation of resources or funds directly characterizes the depletion and limitation of their stock. All lines or elements of direct material resources can be included in this line.

Limited material resources require their economical and efficient use.

The content of the analysis of material resources directly results from the tasks set before it. In the analysis, importance is given to the level of provision of the enterprise with direct material reserves, the state of their effective use, the importance of proper management of reserves in increasing the volume of production, the determination and establishment of internal opportunities for saving material resources.

In this sense, economic analysis is also faced with very important tasks:

- ✚ to assess the implementation of the material resource supply plan;

- ✦ study of resources and their strict adherence to regulations;
- ✦ assessment of the level of material resources and their effective use;
- ✦ studying the circulation of material working capital, material resources;
- ✦ factor analysis of key performance indicators and their changes;
- ✦ study of factors related to material reserves that affect changes in product volume;
- ✦ production costs include the study of weight indicators of material reserves.

Based on the above thoughts and considerations, it is possible to assess the composition of material reserves and their condition in the company during the observed period.

from the table we can observe the dynamics of current assets in the enterprise. It can be seen that the total current assets of the company increased by 30% in 2012 compared to 2011, and by 22% in 2013 compared to the year. Stocks of goods increased by 50% in 2012 compared to 2011, and decreased by 28% in 2013 compared to 2012. Enterprise funds decreased by 93% in 2012 compared to 2011, and increased by 16.6 times in 2013 compared to 2012.

Table 6

The dynamics of the composition of the company's current assets

Indicators name	Years			Change, %	
	2011	2012	2013	2012/2011	2013/2012
1. Total current assets, thousand soums	28273937	36764150	44846740	130	122
Total	100	100	100	-	-
1.1. Goods material reserves, thousand soum	7911159	11831079	8531856	150	72
Total relative %	28	32	19	-	-
1.2. Money funds, thousand soums	17741	1178	19631	7	1666
Total relative %	0.063	0.003	0.044	-	-

1.3. Debt debts, thousand soums	20343654	24930814	36293417	123	146
Total relative %	72	68	81	-	-
1.4. Other assets, thousand soums	19124	1079	21467	6	1990
Total relative %	0.068	0.003	0.048	-	-

source: data of the enterprise balance sheet (form 1) for 2011-2013

Accounts receivable increased in both years, which is a negative indicator. This figure increased by 23% in 2012 compared to 2011, and by 46% in 2013 compared to 2012. Other assets of the enterprise decreased by 94% in 2012 compared to 2011, and increased by approximately 20 times in 2013 compared to 2012.

Table 7

Dynamics of the composition of the company's inventory

Indicators name	Years			Change, %	
	2011	2012	2013	2012/2011	2013/2012
1. Total current assets, thousand soums	28273937	36764150	44846740	130	122
Total	100	100	100	-	-
1.1. Goods material reserves, thousand soums	7911159	11831079	8531856	150	72
Total relative %	28	32	19	-	-
1.2. Money funds, thousand soums	17741	1178	19631	7	1666
Total relative %	0.063	0.003	0.044	-	-
1.3. Debt debts, thousand soums	20343654	24930814	36293417	123	146

Total relative %	72	68	81	-	-
1.4. Other assets, thousand soums	19124	1079	21467	6	1990
Total relative %	0.068	0.003	0.048	-	-

source: data of the enterprise balance sheet (form 1) for 2011-2013

Table 7 shows that the total stock of goods in the enterprise increased by 50% in 2012 compared to 2011, and decreased by 28% in 2013 compared to 2012. In 2012, production reserves, which are part of material stocks, increased by 42% compared to 2011, and decreased by 24% in 2013 compared to 2012. Work-in-progress at the enterprise existed only in 2012. Therefore, it is not possible to analyze the dynamics of changes in unfinished production, which is the composition of commodity material reserves.

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