



Improvement of Accounting Forms in Multi-Industry Farms

Akhmedjanov A.¹

¹ Associate professor of department of “Accounting”, Samarkand institute of economics and services

Abstract: This article were reveals improving of accounting of the theoretical, methodological and practical bases of farming different kind of spheres and were given an recommendations.

Keywords: farming, accounting, account policy, accounting register, forms, correctly form of accounting, automatical system of management.

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, the Decree of the President of the Republic of Uzbekistan No. PF-5199 was announced on 09.10.2017 in order to further develop the activities of farms [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].

One of the priority areas is the need to create favorable conditions for the promotion and development of multi-sectoral farms engaged in processing, preparation, storage, sale, construction works and recognized as rendering services in addition to the production of agricultural products.

In this regard, in order to ensure the implementation of the above decree, the issue of organizing multi-branch farms in our republic was raised. In the positive solution of this issue, not only changing its organizational structure, but also effective use of existing property and its control is important. This control is carried out through the accounting system. In this case, the development of farms largely depends on state support, the level of service provided by credit and other supply organizations, and the correct implementation of the farm accounting system. Therefore, today it is important to solve the existing problems in the accounting system of farms and its improvement.

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; the level of training of farm heads in accounting and other economic, legal and technological issues, etc. [3].

With the rapid development of today's economy, the form of accounting for a multi-sector farm should be consistent with its content and information management of all processes of activity. The development of accounting in farms is taking place not in a progressive way, but in a slow, evolutionary-delayed way, because the scientific and educational literature does not pay enough attention to these problems. In this case, it determines the need to study the development process of accounting and to study the methodological rules of its improvement in farms [6].

The evolution of accounting generally implies the existence of substance and form. These concepts have ancient roots and as historical categories have several meanings. Therefore, it is not easy to give a clear and final definition of the concepts of "content" and "form". With the development of accounting, clarifications were made to these concepts.

According to Barry Elliott and Jamie Elliott: "...the form of accounting should be understood as the combination of various accounting registers, the methods of making accounting records and their consistency" [4]. Other authors, in defining the form of accounting in their scientific research works, in addition to account registers, have focused on the relationship between synthetic and analytical accounting, or chronic and regular records.

In the context of the development of the digital economy, the use of an automated management system (ABT) does not exclude the need to use a set of traditional accounting registers, because the form of accounting is a tool that stands between primary documents and reports. But the use of ABT does not exclude the methods and forms of processing primary data, their reflection in synthetic and analytical calculations, presentation of reports, but improves them [5].

In this regard, it is appropriate to cite the following opinions of the economist Z.V. Kiryanova "... no matter how much the interpretation of the accounting form changes, no matter how much the forms themselves are unified, their essence is the same, it depends on the nature of the used accounting techniques and their work with the accounting staff does not depend on combining methods" [7].

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. Some forms of accounting (memorial-order, book-order, simplified, etc.) do not correspond to the rapidly changing content and are an obstacle not only to further development, but also to the effective functioning of this system as a management function. Therefore, the choice of convenient and effective forms of accounting is one of the most important tasks of the development of accounting.

In particular, underestimating the practical importance of the form of accounting in the organization of accounting in multi-sector farms, choosing an accounting policy, leads to interruptions in the information system, and prevents the solving of accounting tasks. As a result, this form of accounting leads to perpetuation of ineffective work.

Therefore, the analysis of specific needs for information should be based on methodological and organizational improvement of accounting. Meeting the growing information needs of internal and external users (especially investors, creditors and tax authorities) requires the fulfillment of accounting functions and the tasks set before it (strategic goal). Internal and external users can effectively use information only by developing all the functions, technologies and mechanisms of accounting, solving the tasks set before accounting and realizing its purpose by implementing them [8].

Based on this, the accounting procedure, data processing algorithms, accounting forms and registers, the method and forms of information presentation, the terms of its receipt can be determined (chosen), which largely depends on the chosen form of accounting.

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.

In the development of accounting, the consistency of actions (development technology) and the method of interaction of elements (development mechanism) play an important role.

These aspects should be taken into account in the process of developing the form and content of accounting. Although the form of accounting is inseparable from its content, it can have relative independence in the current conditions of the development of computing techniques and the methodology of forming and modeling meaningful fragments of accounting.

Today, the method of knowledge formation (modeling, programming, artificial symbol or formula) is successfully used in accounting, which is subject to clear rules for creating symbols, numbers, formulas, models and their transformation. The rapidity of changes, the ability to subject them to precise mathematical and logical rules, ensures the successful solution of cognitive tasks at the level of form and allows for a wider use of the automated management system (ABT) in accounting.

In our opinion, it is appropriate to proceed from the dialectical unity of the development of the form and content of accounting in the improvement of accounting (figure 1).

As we can see from Figure 1, in order to manage all types of economic activity, it is necessary to organize the design of accounting in multi-branch farms to the extent that it solves the tasks set before them and performs the specified basic functions.

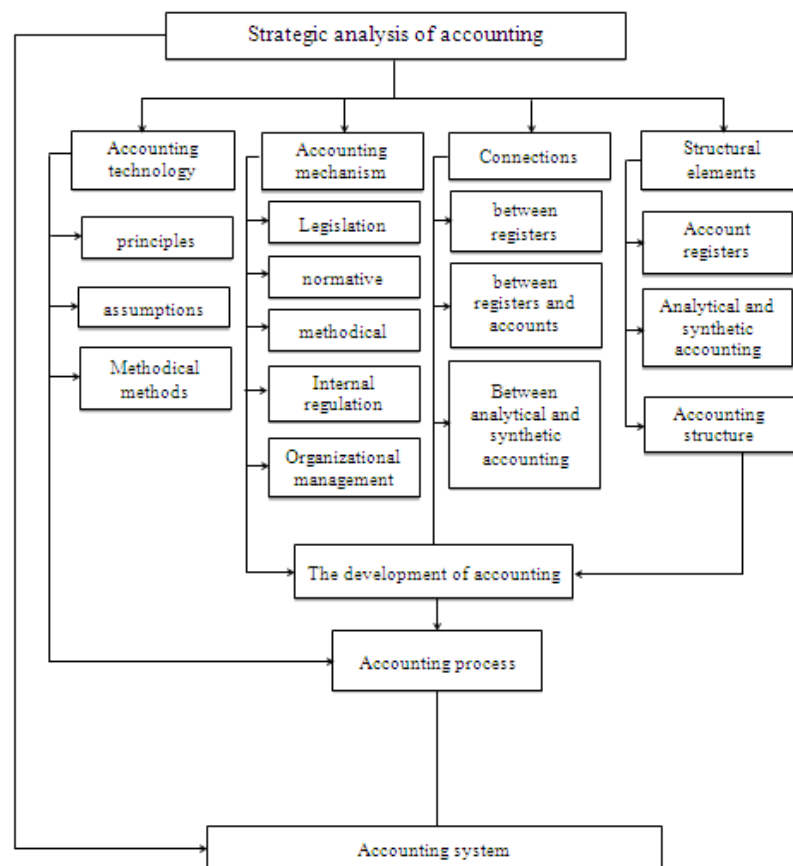


Figure 1. A conceptual model of the operation of the main elements of the accounting system in multi-branch farms.

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 multi-branch farms specializing in the production of one or more types of agricultural products, they can maintain a simplified form of accounting. The basis of such accounting should be kept on the "recognition principle" in the accounting books of incomes and expenses. In this case, each business entity should develop an independent accounting policy for accounting, and in its organization, the selected forms, methods and principles should be determined.

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.

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