

Improvement of the Organizational and Methodological Support of the Accounting Policy in Agricultural Enterprises

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Abstract: The article reveals the meaning of the concept of "accounting policy" and ways to correctly calculate the cost of agricultural products based on the implementation of accounting policy and its organizational and methodological support in agricultural enterprises.

Keywords: Accounting policy, accounting, agriculture, international accounting standards, methodological support, technical support, product, cost price.

INTRODUCTION. It is known that gradual implementation of reforms in the agrarian sector, liberalization and modernization of the economy, and diversification of production are always in the focus of attention of the President and the government of the Republic of Uzbekistan. In the reforms implemented in the agrarian sector, the correct organization of accounting work, especially the formation of an accounting policy, which is considered an important practical support for economic management, is of particular importance.

Taking into account this situation, the need to develop scientific proposals and practical recommendations aimed at improving the methodological, organizational-technical, and tax-related aspects of the formation of accounting policy in agricultural enterprises determines the relevance of the topic of monographic research.

RESEARCH METHODOLOGY. Justification of the main characteristics of the organizational and methodological support of the accounting policy in agricultural enterprises is explained by the issues aimed at improving the methodological support of the accounting policy. Monographic observation, systematic approach, analysis and synthesis methods were used during the current research.

LITERATURE REVIEW. The article used scientific works of scientists such as U.P.Kozlova [1], N.P.Kondratov [2], A.A.Karimov, F.R.Islomov [3], A.Ibragimov, I.Ochilov, I.Qo'ziyev, N.Rizayev [4], Umarov, U.Elboyev, K.Axmadjanov [5] dedicated to "Accounting policy".

RESULTS AND ANALYSIS. The concept of accounting policy is defined in various ways based on the common basis in the normative and legal documents of the Republic of Uzbekistan, scientific and educational literature of scientists. Accounting policy is a set of methods used by the head of an economic entity to maintain and compile accounting and financial reports in accordance with established procedures.

In our opinion, the idea of "developing non-legal methods based on professional judgment in cases where alternative methods are not provided or do not exist at all" is controversial and far from practical. First of

14	ISSN 2576-5973 (online), Published by "Global Research Network LLC" under Volume: 5 Issue: 10 in Oct-2022 https://www.grnjournals.us/index.php/AJEBM
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all, regulation of accounting and reporting in the republic, development and approval of national accounting standards is entrusted to the Ministry of Finance of the Republic of Uzbekistan, that is, methodological leadership is carried out by the state management body.

On the other hand, in the current conditions, it is far from reality that the methods of accounting and reporting in economic entities are developed by the head or the chief accountant. In our opinion, such additional methods can be developed by the official departments of the ministries and agencies of the sector based on the characteristics of the sector of the national economy.

According to the National Accounting Standard of the Republic of Uzbekistan named No.1-“Accounting Policy and Financial Reporting”, the accounting policy is the special principles, rules and regulations used by the head of the economic entity to maintain accounting records and prepare and compile financial reports. is stated to be a collection of practical approaches. In particular, according to this standard: The accounting policy of an economic entity represents the specific principles, conventions, rules and practical approaches used by the entity in preparing and compiling financial statements.

As one can see, both definitions are literally proportional to each other. Based on these definitions, the right question arises whether the accounting policy should be understood as a word in a broad sense that represents the entire accounting process of the enterprise, or whether the accounting policy is a “deviation” policy.

At the end of the Accounting Regulations, there is a list of information about the accounting policies related to the disclosure of accounting reports. At least the following shall be included in the content of the information on the accounting policy of the enterprise, in the coverage of the accounting report:

- methods of evaluating inventory by types;
- the importance of changes in the accounting policy on the methods of inventory valuation;
- the value of pledged inventory;
- the difference between the actual cost of inventory and the market value;
- methods of transferring the value of low-value and perishable goods.

As it can be seen, the above indicators are not considered as options, therefore, the different purposefulness of their coverage in the framework of the accounting policy for the accounting report remains controversial.

At the same time, it should be noted that the new version of the orders on the disclosure of the given information has not changed much.

The accounting report provides the following information when disclosing the account of material values:

- about methods of evaluation of inventory by types;
- about the impact of changes in the method of inventory valuation;
- on the value of pledged goods;
- on the size and movement of reserves as a result of reducing the value of material assets.

The basic calculation value "Fixed assets account" has been structurally changed.

The analysis of the orders on the accounting policy of the enterprise shows that they are often drawn up based on the instructions of regulatory documents. These guidelines do not include any options and are common standards that are mandatory for all businesses.

15	<p>ISSN 2576-5973 (online), Published by “Global Research Network LLC” under Volume: 5 Issue: 10 in Oct-2022 https://www.grnjournals.us/index.php/AJEBM</p>
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For example, the orders on the accounting policy contain orders that accounting should be carried out on the basis of double-entry accounting, income should be reflected after shipment, and depreciation of fixed assets should be calculated from the first day of the month following the month in which they were put into operation.

Taking into account the above, it is possible to come to the following conclusion, accounting policy documents today do not provide a clear description of the accounting policy, aspects of general connection with the accounting system, and also do not specify the specific place and importance of the normative regulation of accounting at the enterprise level, which 1/98 methodical and thorough calculation of the base calculation value. In agricultural enterprises, complete decentralization of the calculation process is rarely used. It consists in the fact that the full cycle of accounting work is carried out in each department of the farm: from filling out the initial documents to the completion of all account registers and drawing up a balance sheet. In this case, the central accounting of the economy keeps only aggregate accounts for the entire economy.

Partial decentralization is the most common. In this case, grouping and gathering work is carried out in the economic units, up to the formalization of economic transactions with documents, as well as the preparation of documents and production reports. Here, wages are usually calculated and payment slips are drawn up. The accounting of transactions performed in the registers is carried out in the central accounting of the farm on the basis of production reports issued by the departments, material reports and other summary documents.

This organizational structure of the accounting process is typical for farms. In recent years, it has been widely used in agricultural enterprises. However, as noted above, with the introduction of computerization of accounting, as well as with the introduction of the divisional structure of production management, the type based on the centralized principle of organizing the accounting process is increasingly used.

In the organizational structure of the accounting process, based on the complete centralization of accounting work, the division of service tasks in central accounting is organized in such a way that employees specialize in certain transactions: receiving documents, processing documents, document information, writing in account registers, etc. In this case, each employee can perform certain operations on several different interrelated accounts. For example, one employee can receive the initial documents and work with them on the account of production costs, another can work with the information contained in them and compile production reports, and the third can write in the account registers a certificate of accounting for production costs and can be reflected in books and relevant journal-orders. In another option, the entire complex of accounting works on the balance sheet is attached to each employee. For example, one employee receives documents, works with them on the accounting of production expenses on the relevant balance sheet, writes the corresponding entries in the registers on the accounting of expenses incurred on farming, another employee accounts on animal husbandry the complex of works, and the third keeps accounts for industrial, auxiliary and other productions.

In our opinion, it is reasonable to call the technical support of all work, from the organization of accounting to the preparation and presentation of reports, based on the existing conditions - the technical support of the accounting policy.

Technical maintenance of the accounting policy is a system of activities aimed at implementing methodological and organizational aspects of accounting at the level of modern requirements.

16	<p>ISSN 2576-5973 (online), Published by "Global Research Network LLC" under Volume: 5 Issue: 10 in Oct-2022 https://www.grnjournals.us/index.php/AJEBM</p>
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We can include the following in the system of such events:

- development of a working account plan based on the standard plan of accounts and the guidelines for the financial and economic activity accounting of economic entities;
- preliminary documents and rules for their formalization (for each department of accounting, for example, payroll accounting, material accounting, etc.);
- selection and (or) development of standard forms of synthetic and analytical account registers suitable for the conditions of the enterprise;
- computerization of accounting on the basis of modern electronic calculators, information technologies, software, etc.;
- creation of classifiers (codifiers) for synthetic and analytical accounting objects;
- providing qualified accountants who meet the modern requirements of business management;
- organizational-technical and sanitary-hygiene measures to optimize accounting processes;
- organization of internal control system;
- organization of the culture of industrial relations and division of labor in the accounting staff team;
- organization of reporting and presentation.

All the requirements in the system of activities that form the technical support of the accounting policy are considered important, sanitary-hygiene issues and the provision of qualified accountants and the health of the environment among the employees of the accounting apparatus are the first factor. It largely depends on the attitude of the management of the enterprise to qualified personnel and organizational ability. Therefore, we did not dwell on such aspects of the issue during the research, but focused on the state of some of the activities and their improvement. In our opinion, it is important to create a plan of working accounts and choose account registers in accordance with them in the technical support of accounting in the formation of the accounting policy. The farm “Bakhodur-VALI” of Guzar district operates mainly in the field of plant breeding, and is engaged in cotton and wheat cultivation. According to the national accounting standards No 20, the average annual number of employees should be up to 20 people, and it can be registered as a small business entity. A simplified form of accounting can be introduced into its activity.

CONCLUSIONS. Research has confirmed that the following are the features that characterize the application of modern computer information technologies to the journal-order form of accounting:

- the possibility of centralized processing in computerized workplaces of accountants(CWA);
- compliance with the technology established in accounting before the use of computer technologies (in manual work conditions);
- a characteristic feature of the journal-order form of accounting is the preservation of the relationship between the account registers and their control system.

In our opinion, for farms and other business entities that use a simplified form of accounting, “Journal of economic transactions” (Appendix No. 2), “Accounting book of economic transactions” (Appendix No. 3) to use the simple form recommended in “Regulation on the establishment of a simplified system of accounting in farms”, balance sheet (Form 1) and other reporting forms form the basis of computerized workplaces of accountants in a computerized environment. In this case, the organizational structure of accounting can be expressed as follows.

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