

THE METHODOLOGY OF THE PRIMARY ACCOUNT SALES OF AGRICULTURAL PRODUCTS¹⁵

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*Методология первичного учёта реализации
сельскохозяйственных продукции*

Résumé *Cet article examine le développement de la méthodologie du compte primaire des ventes de produits agricoles. La base de la comptabilisation des transactions commerciales est représentée par les documents comptables primaires qui enregistrent la conduite des transactions et des ordres de paiement. Les documents primaires sont reconnus comme des revenus finaux de paiement lorsque le paiement à l'aide des cartes d'entreprises de biens (travaux, services) achetés par les agences économiques du domaine du commerce et des services. Les documents comptables primaires sont établis pendant les transactions ou après les achats. Les transactions commerciales relatives à la période de déclaration pour laquelle les documents confirment le fait de leur usage ne sont pas reçues, mais enregistrées dans les livres comptables correspondant à l'enregistrement du document original.*

Mots clés *droit comptable, documents comptables primaires, ventes*

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Абстракт В статье исследуются разработки методологии первичного учета продаж сельскохозяйственной продукции. Основанием для бухгалтерского учета хозяйственных операций являются первичные учетные документы, фиксирует факт операциям и заказов на их поведение. Первичный учет признаются поступлений платежных терминалов при оплате с использованием корпоративных карт товаров (работ, услуг), приобретаемых хозяйствующими субъектами в сфере торговли и услуг. Первичная бухгалтерские документы составляются в момент операции или после выборов. Хозяйственные операции, связанные с отчетного периода, за который документы, подтверждающие факт их совершения, не получили, отражаются в бухгалтерском учете с регистрацией соответствующего исходного документа.

Ключевые слова метод, первичные учетные документы, учет продаж, Закон о бухгалтерском учете

Introduction

From the very day of Independence, Uzbekistan selected own course of development, own, Uzbek Model of transition to socially oriented market economy based on five key principles: the priority of economics over politics; the state is the main reformer; the rule of law in all areas of life of the society; strong social policy; step-by-step transition to market relations.

Some reforms had to make toward development of accounting. A full-fledged accounting reform could not be implemented without a new modern Accounting Law that would be fully compliant with internationally recognized principles and methods. The adoption of the Accounting Law on 30 August 1996 ensures the implementation of uniform procedures for the state regulation of accounting activities in all companies, institutions and organizations of different ownership types. The Accounting

Law ensures the establishment of new accounting standards that are compliant with IAS, provides for the underlying accounting framework and main principles in Uzbekistan and also indicates rights, obligations and liability of entities in the area of accounting as well as requirements to the preparation and presentation of financial statements.

Presently, there are mainly two types of producers in agriculture, farms and household in Uzbekistan. In addition, there are two types of strategic crops such as cotton and wheat. All cotton is produced by farmers, whereas households are engaged in producing different crops excluding cotton. There is a state order for cotton and all of it is sold to the cotton plants in strict prices indicated by the government. In turn farms which grow wheat have to sell sufficient amount of it to the state and only exceeding wheat can be sold in open market. On the other hand farms engaged in livestock production are rather free in selling dairy and meat products. However, the government is supporting vegetable and fruit production by diversifying agriculture production.

In this article, we examine the selling process of all agricultural entities; in particular, we will investigate approach of developing the methodology of the primary account sales of agricultural products.

Selecting a record-keeping system is an important decision for agricultural producers. The system should help with decision making in a risky environment and calculate taxable income. Most producers keep their records with the cash receipts and disbursements method or with an accrual method.

Results

As a result of economic reforms in our country created a system of relations, which provides legal guarantees of agricultural enterprises, as well as efficient use of material, financial and human resources. At the same time, each agricultural enterprise

along with producing competitive products meeting the requirements of the market, and should implement it. To do this in the agricultural enterprises all production units have to be perfect to conduct their activities correlated with each other.

Important in agriculture and in a timely manner without loss debit manufactured products, as well as maintain quality and prevent loss of production in its implementation. For timely delivery of products to the consumer is very important that the conditions of the contract. In accounting, sales of finished products treat the process of implementation. The process of implementation is considered the final process of all business processes and market conditions is decisive in comparison with others. Since ultimately produced finished products converted into cash timely conversion of finished goods into cash strengthens, the economy of enterprises. At the same time during the implementation of defined financial result (profit).

For proper implementation of process control and execution of contract for the sale of products contributes to well-organized primary, synthetic and analytical account of the process of implementation.

Organization and management of primary and consolidated accounting in agricultural enterprises of the Republic of Uzbekistan is regulated by the law "On Accounting", adopted August 30, 1996, as well as the "Regulations on the documents and their turnover in accounting", approved by the Ministry of Finance dated December 23, 2003, nr. 131.

Proper organization and management of primary accounting implementation provides the following:

- Reduced without any loss in quality and quantity of products sold;
- Timely settlements with buyers and customers, preventing unwarranted appearance Payables and debit;

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- Reliable and timely maintenance of synthetic and analytical account of implementation;
- Economically justified the performance of each type of product sold;
- The timely preparation and submission of a report on the implementation of segmental.

Agricultural enterprises costs associated with product sales, according to the “Regulations on the composition of expenditures on production and sales of products (works and services), as well as the order of the financial results” are not included in the cost of production. Selling expenses in accounting are accounted for as “expensed” and these costs are deducted from revenues received from the core business.

Agricultural enterprises produce raw cotton under the state order, and all the produced cotton harvest fully implements the state. To implement the cotton farms YTD constitute a contract with ginneries.

When sending (selling) is made of cotton “waybill sending cotton - acceptance (form number 1- c\X (cotton))”. This initial document is issued in four copies and one copy remains in the economy that sent raw cotton as a document confirming that the raw cotton has been shipped. The remaining three copies after the requisite details are broken down as follows: one copy for the transport driver, one remains with the organization processing and final copy shall be in the accounting sector, together with a receipt confirming the reception of raw cotton (Form CS-17).

Studying the process of design and analysis of the details of the document, indicate the need to improve the implementation of the reflection of raw cotton in the primary documentation. The document sets out some details, not reflecting the necessary information for the implementation of raw cotton, and the resulting information is not always efficient. In addition, this

document contains no data for some more information, and it would be better if they do not draw in four and three copies, and add details for the qualitative indicators, which is essential in the process of implementing.

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