

ESTABLISHMENT OF ACCOUNTING SYSTEM IN FARMER ECONOMIC FARMING

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Abstract: *In this article, the author discusses the organization and need for accounting systems in diversified farms, including their problems and solutions.*

Keywords: *agriculture, farming, accounting, information base, cost, income, cost, analysis.*

Today, in the development of innovative economies in the world, special attention is paid to scientific research on improving the theoretical and methodological aspects of the analysis of production costs and production costs on farms. As a result of these studies, the methods of classification, evaluation, organization and maintenance of production costs and product cost objects, their inclusion in financial statements in order to expand information opportunities for users, analysis of their effective use have been improved. However, the different levels of development of production costs and production cost objects on farms in the countries of the world lead to the fact that the results achieved at the international level on their account and analysis are not fully implemented.

At the same time, it is important to reliably protect the rights and legitimate interests of farmers, to close the gaps in the system, to further develop multi-crop farms, to increase the use of agricultural products is observed to be deficient. In particular:

The current financial situation of the farmer farms does not allow for the adoption of modern, cost-effective agricultural machinery, the widespread use of advanced agrotechnology, innovation and information and communication technologies in production;

farmer, increase the knowledge and skills of farm members and farmers in the field of agricultural production, provide them with information and information and other services, as well as the organization of labor relations in farmer farms.

To this end, in 2017-2021, the Republic of Uzbekistan will implement the tasks set out in the "Harakatlar strategiyasi" in five priority areas of development, further support agricultural producers, increase the use of farmer, farmer farms and the use of arable land. In order to change: it is planned to increase the knowledge and experience of farmers, to develop a system of providing them with information and skills, to expand the use of modern technologies in the industry, to improve the organization of labor relations of farms.

At the same time as the widespread adoption of modern technologies in agriculture, including multi-sector farming, it is important to close the modern system of accounting in this area, as well as the formation of an information base.

The current new Uzbekistan, in the context of new reforms, is an information system that allows you to quickly identify the activities of the agrarian sector.

In the general economy, accountability as a management function gradually provided information to the then management and the management system of the organization and met the needs of the management. However, in the context of a booming economy, with the closure of the management's economic methods in organizations, there is a need for faster and more reliable accounting.

For many years, two opposing views on this issue have emerged in the economic literature. They are economists who want to radically improve their accounting, and in the current situation, they want to speed up the process of accounting. Other economists, on the other hand, see speed as a non-accounting feature, increasing the poly and importance of biplane accounting.

It is important not to underestimate the importance of both types of accounting in providing development with useful information. It is important to take into account the interdependence of the connector when improving any beep from the connector. Research conducted by most economists has shown that in the structure of agricultural farms there is a lack of information in the calculation of accounting, its delay, on the other hand, most of the information provided by the accounting system of the whole farm is absolutely useless for farm management. Therefore, in business, directors and specialists of the ulap are only able to interpret a particular event or a fact that is happening. For example, it is very difficult to control the amount and cost of a simple form of accounting, which is based on the principle of "spending-cost", because it does not always have a clear economic meaning, so this information is rarely used in management. It is not possible to cope with the analytical, timely, complete and flexible nature of the information required for the presentation of information in the "obsolete" form and method of reproduction. In order to make up for the shortcomings mentioned above, it is expedient to change the form and method of submitting the calculation multiplier, the nature and extent of the generalization, and, most importantly, the generalization of the appendix to manage the business structure. In addition, it is possible to adopt a correct management approach at any time, only if there is information that dynamically reflects the results of activities for the past and present, to identify the pros and cons, and to predict the expected outcome. The transition to a market economy requires a radical overhaul of the system of management methods and the formation of a methodology aimed at managing the efficiency of agricultural production in the agrarian sector.

In the context of digitization of the economy, the requirement of completeness in the management system and the completeness of the characteristics of the external environment play an important role. This requirement should become a key factor in the formation of information in the management of research activities, as well as the organization of its collection and processing. From this it can be concluded that for a systematic approach to management it is necessary not only to separate the separate account, value and natupal coefficients, but also to analyze and analyze the interdependence of the link.

In our opinion, farmers should focus on the search, collection, registration, interpretation, processing and presentation of information on the use of natural resources in the development and improvement of economic relations with other organizations and the external environment.

Taking into account the cost of land, the cost of implementing conservation measures, and the cost of polluting the environment - this is a situation that has arisen in the field of agricultural use of natural resources in the field of agriculture. The main function of the development of natural resources (possession, discovery, use) is not reflected in the accounting of the country, including the agricultural accounting of the business structure, which is its branch of discovery. The use of natural resources for economic purposes can be characterized by its gross characteristic measurements and does not correspond to these measurements are not suitable each other. Thus, in order to objectively reflect the ecological-economic and economic relations, it is necessary to carry out operations at the same level as the following ideas: physical measurement, qualitative measurement, value equivalence, orientation of the object of observation in the system of co-ordination, time and space.

Thus, a farm whose profits correspond to or are optical from the plan crop cannot be considered a well-functioning farm, while the use of the natural fertility of the agricultural crop is not phased, and the yield of the agricultural crop is not phased. and increased due to the use of overdose of other means of plant protection, and at the expense to obtain an environmentally dangerous product.. When the rate of use of such a feed in breeding is high, the rate of death of the forage is also high. From our example, it is possible to analyze the nutrient cost and parts of them used on the basis of the value and natural multiplier cows to determine the optical scattering of the feed.

In the information support system of business management, it is important to ensure the comparability and coherence of planning and accounting multiples. Researchers, on the other hand, are exacerbating the problem: this excludes the hasty dismissal of farm managers and specialists in order to streamline and improve this economic activity. Business includes costs and benefits, which are routinely performed to monitor the formation of the value in the development of the product. These include the utilization of plant and animal protection products, fertilizers, seed. Comparison of multipliers, the combination of economic planning system and accounting information system allows to develop reliable estimate, as well as to increase the efficiency of management.

In order to create a reliable information base for managing the activities of the enterprise structure, it is also important to establish self-cooperation between the farm manager, hired staff and specialists who receive the optimal package for the implementation of the development program. In order to better understand the management of the farm and to increase the efficiency of the management system in general, the work of the farm staff is integrated into a single information space. To do this, it is necessary to close the flexible system of accounting. The main purpose of the formation of the methodology of knowledge of the subject is a comprehensive study of the economic activity of the enterprise. In this case, the main goal of any economic entity is to get the highest profit in return for less money. In the context of a marketing economy, which is characterized by full economic independence and the choice of the group of activities, there is a need to establish a whole system of accounting in order to manage the economy according to the model of "gross product - gross output". Such an organization of accounting is aimed at the final result of the work of businessman in the field of agriculture. "The corresponding result in the development (sale) and development of the product is the end result. This is determined by the main goal of the farm as to get the most profit .

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