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IMPROVING ACCOUNTING OF FINANCIAL RESULTS IN AGRICULTURAL ENTERPRISES AND FINANCIAL ANALYSIS: EVIDENCE FROM UZBEKISTAN

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Abstract

Currently, in all regions of the Republic of Uzbekistan, much attention is paid to improving the functioning of agricultural enterprises. Because their level of liquidity and profitability to a large extent becomes dependent on the current state of the state food market, their ability to meet the needs of legal entities and the population and the ability to purchase high-quality agricultural products have a great influence on agricultural export growth indicators and dependence countries from food imports. Because of this, the concepts of financial results and their role in the development of the activities of an agricultural enterprise are disclosed in this article. The relevance of the topic of this study is that at this stage of the development of agriculture in the Republic of Uzbekistan, not only a significant amount of state assistance to agricultural enterprises plays an important role, but also an increase in the efficiency of the agricultural enterprises themselves, an increase in their added value and their products.

Keywords: *financial result, income and expenses, profits and losses, NAS No. 2, financial performance indicators, synthetic accounting, analytical accounting, legal entity.*

Introduction. The development strategy of new Uzbekistan is called "Year of Glorification of human dignity and Active Mahalla" "Agriculture at least 25 percent of income in 2022 through intensive development on a scientific basis increase Reduction of product cost by 30-35%, an average of 37 quintals of cotton and achieving a yield of 70 centners of grain instead of biologically obsolete varieties 8 cotton and 12-grain varieties with high yield, early, fiber and grain quality expand the area; there are 110 fruit and vegetable cooperatives and 35-grain farms in the regions establishing the activity of clusters. In this case, clusters of fruits and vegetables and higher the volume of production of finished products with added value and tasks of increasing its share in exports by 2 times and jobs by 3 times" [2].

Product as a result of economic reforms in agriculture production volume is increasing year by year. Of course, this is agriculture planting fast and fruitful crops ineffective use of land, soil "rotating crops" have been gradually introduced to increase productivity increasing resource-saving technologies on a large scale correct use, selection and seed production of crops the fact that it was launched, the number of purebred livestock is increasing, new such as improving the use of equipment and the quality of service along with factors, introduction of advanced forms of management in the farm is considered.

As well as other socio-economic factors: labor that takes workers' price, the conditions created for the cocktail, and the volume of product production affect the increase. All of these factors listed above are agricultural and related to the economic status of enterprises, and to a certain extent financial requires funds. The company has a lot of income and expenses if it is relatively small, the amount of profit is high, and more financial resources will have. Agricultural enterprises of Samarkand region in 2022 12,208,005 mln. for the production of crop and livestock products. 15,975,432 million soums were spent from their sale. The profit from the sale is 3,767,427 mln. soums, of which 3,111,706 are crop production, 655721 mln. soums benefited from livestock production [11]. Increasing income and reducing costs in agricultural enterprises. In addition to the above factors, accounting, and internal control also depends on the effective organization of the system. The analysis of conducted studies shows that in agricultural enterprises organization of cost and income accounting, international accounting transformation to standards, problems of profit calculation and its distribution showing its existence. In this case, the costs and revenues are responsible and carrying out cost centers, synthetic and analytical calculation of each product determining the financial result by type, and reflecting them in the accounting charts further improvement is appropriate.

Research methodology and materials

Adopted in the following years in our republic regarding the development of agriculture regulatory and legal documents, scientific works of field economists, the land area attached to operating agricultural enterprises, including arable land, yield of crops and livestock productivity of livestock, agricultural enterprises in Samarkand region statistical data showing expenses and income were used. Also, accounting in agricultural enterprises and preparation of financial statements, and regulatory legal documents, including accounting preliminary and summary documents on the account of financial results in the account, account registers, and materials of scientific research results were used. In the process of preparing this article, he conducted scientific research by applying observation, grouping, comparison, analysis, and other scientific research methods.

Analysis of literature on the topic

Financial result is an economic term, accounting and reporting in normative legal documents on, economist - scientific and methodical of scientists are widely covered and discussed in their works. The composition of production and sale costs of products (works, services) and in the Regulation on the procedure for the formation of financial results, "Employer financial results of the subject's activity with the following indicators of profit defined as" [3], financial five indicators of the result are presented.

The financial result is its profit or loss in the "Economic theory" literature not reflected in the form, but more attention as cash receipts directed. According to the opinion of professors T.S. Malikov and A.V. Vahobov: "Revenue is cost financing and extended reproduction process that

divided into several funds that ensure continuation" [7. – p.228].

Professor Sh. Shodmonov: "On evaluating the activities of enterprises the size of the sold products, the costs and benefits of them is used. Funds received from the sale of goods and services in enterprises are called cash receipts or monetary financial results. Enterprise money and finance the remainder after deducting all expenses from the results are used. When goods and services are sold, their total value is money financial results, and the added value in it turns into profit." [9.-p.183]

According to Russian economist N. Posherstnik, "Financial results indicators represent the economic effect obtained as a result of the enterprise's activity" [8.-p.248]. "Therefore, to achieve economic efficiency in an economic entity, an important task in its development is the operational, financial, and effective income and expenses by management in investment activities it is necessary to acquire management methods. Profit formation is effective in establishing an organizational and methodical system of the management process, profit to know the main mechanisms of its formation, in its analysis and control provides for the use of modern methods" [5].

Sirotkin S.A. and N.R. Kelchevskaya studied the final financial result, and the following stated: "The final financial result of economic activity of enterprises is profit or formed in the form of losses, the company's income and production is defined as the difference between expenses" [6.-p.273]. In general, it is true has been published, but here the accounting of expenses and income. It is not indicated on which principles the report is compared.

Urazov K.B. and Polatov M.E. stated: "Financial results means the profit achieved or the loss suffered by the enterprise during the reporting period. Indicators of financial results of enterprises in the Republic of Uzbekistan, their formation and taking into account "Production and production of products (work, services) and cost of sales composition and financial results Regulation on the formation procedure", as well as NAS No. 3 "Report on financial results" and NAS No. 21 "Accounting the account is regulated by the scheme of schemes and the instruction on its application" [10.-p.311].

According to J.B. Toshpulatov and A. Alikulov: at the end of the year, the financial result of economic entities, including agroclusters, is determined. The financial result is the profit or loss of enterprises as a result of their activities during the year. Also, the financial result is determined not only by the entire activity of agroclusters but also by certain sectors, industries, and economic operations. [13.-p.138].

M. Saidov and I. Ochilov [14] financial factor (increasing profit, net profit; reducing expenses, the share of expenses in the volume of sold products, expenses for 1 UZS of sold products; increasing share in the domestic and world markets, income from product sales); customer factor (from the volume of products sold and product sales received income); internal business environment (purchase of modern and advanced equipment, balance sheet value of fixed assets; implementation of a modern cost management system, share of operating costs in product cost; expansion of product composition and assortment, speed of updating of product types).

Analysis and discussion of results

In economic entities, including agricultural enterprises and in determining the financial result, expenses and incomes in a certain period are compared with each other. In 2022, crop production will be the main agricultural sector in Samarkand region the final financial result of the products was as follows (Table 1).

Table 1

Final financial result of main products of agricultural enterprises in Samarkand (2022)

№	Products	Total area, h	Productivity s/h	Aggregate curve, tons	Total expense mln soum	Total revenue m l n soum	Profit, mln soum
1	Grain	94130	70.7	665847	1671032	2333664	662631
2	Cotton	75951	35.4	258098	1829336	2276798	447462
3	Potato	14086	213.7	301005	803861	1095086	291225
4	Vegetable	34156	295.6	1009489	2276704	3234276	957572
5	Poly crop	4010	231.1	92655	178957	244825	65868
6	Oily	11127	11.0	12207	90018	106064	16046
7	Legumes	2084	21.0	4383	33984	49448	15464
8	Fruit	15939	121.8	194150	553831	779000	225169
9	Grape	24756	155.2	384297	1048362	1478630	430268
Total		273239	x	x	8486085	11597791	3111706

Table 1 shows that in 2022, all the main final financial results of the sale of plant products with profit completed. This profit, product, received according to accounting gross profit from sales is the first indicator in determining the accounting profit, and the remaining four of the financial result as a result of determining the indicator, the final financial result is determined. The final financial result is every product produced in enterprises or the performed work is not specified by service, but generalized by enterprise determined based on the data and reflected in the "Report on Financial Results" will be delivered. The indicators of this report are summarized, the product (work, service) does not allow to determine a separate financial result by type. This, in turn, applies to every product produced in enterprises not to determine the financial result, how much each product will be produced in the future management of output, production increase or decrease did not allow to make decisions. In the management account, the financial result for each product (work, service). which is an indicator of the financial result of the sale, that is, the gross profit from the sale determined. Only this information is acceptable management decisions will not be effective. Because it is related to the sale of the product costs are considered as part of the costs of a separate period of the main activity covered by income.

These economic operations are reflected in the accounting charts as follows:

1. When agricultural products are sent to buyers and customers (when sold) (at selling price):

Debit 4010 - "Accounts receivable from customers and customers".

Credit 9010 - "Revenues from the sale of finished goods".

2. Agricultural products sent (sold) to buyers and customers when the cost is written off:

Debit 9110- "Cost of finished goods sold".

Credit 2810- "Finished goods in the warehouse".

3. Income from the sale of agricultural products is final financial when transferred to the result.

Debit 9010 - "Revenues from the sale of finished products".

Credit 9910 - "Final financial result".

4. The cost of sold agricultural products to the final financial result when transferred:

Debit 9910 - "Final financial result".

Credit 9110 - "Cost of finished goods sold".

Expenses related to the sale of products (work, services)

are reflected in the accounting charts delivery:

1. Costs related to the sale of products (work, services) are in the accounting charts reflected:

Debit 9410 – "Sales expenses"

Credit 2310 - "Auxiliary productions" - when using from own transport in the process of sale.

Credit 6710 - "Salary calculations with the employee" - sale when calculating wages to the employees who participated in the process.

Credit 6410 - "Debt for payments to the budget (by types)" - calculated when the only social payment is considered to be the wage.

Credit 1060- "Dishes and tableware materials" - used in the sale of products to the value of dishes and tableware materials.

2. When sales costs are brought to the final financial result:

Debit 9910 - "Final financial result".

Credit 9410 – "Sales expenses".

In the above order, to the final financial result in agricultural enterprises (account 9910) not only sales results and sales costs but also period costs the rest (accounts 9420 and 9430) and financial activity expenses (account 9600) and income (account 9500), extraordinary loss (account 9720) or profit (account 9710), taxes paid on profits (account 9800) with appropriate accounting records Debit and credit transactions of 9910-"Final financial result" the final financial result is determined by comparison.

Conclusions and suggestions

The final financial result of each product in agricultural enterprises. It is appropriate to determine by type (work, service) and it is sold including the expenses related to its sale in the cost of the product In the currently valid regulatory documents, international accounting costs related to the sale of products (work, service) are also sold in the standards not included in the product price. However, products in agricultural enterprises (jobs, services) with reliable information on the cost and income of each providing managers, ensuring the effectiveness of management decisions will come. Therefore, as a result of the research we offer the following:

-the cost of selling each product (work, service) separately in the management account open analytical charts for accounting;

- distribution of total costs of sales by product (work, service) types;

- the procedure for determining the final financial result for each product (work, service).

The application of our proposals in practice is in agricultural enterprises making effective management decisions on product production enables and serves to increase production efficiency.

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