

AGRICULTURAL PROCESSES

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Abstract: In many enterprises, the means of production do not immediately turn into finished products. Because the effect of labor on them, as a newly created product of labor, requires a certain time. During this time, they remain in the form of unfinished production.

Key words: Enterprise, entrepreneurship, operative, accounting, labor service.

The interdependence of the three types of economic accounting is ensured by the use of a single preliminary documentation. Single preliminary documentation means the use of one type of information and one type of documents to reflect operations in all types of accounts. Such an action eliminates the contradictions in the calculation indicators and creates parallel work in the calculation.

Various types of economic accounting and its entire system are continuously developing. Initial data collection, techniques, working methods are improving. It should be noted that when developing a new system of accounting that meets international standards and is compatible with the characteristics of a market economy, scientists and practitioners do not blindly approach what has been created in this field in countries with a developed market economy. However, studying the practices of foreign countries, their deep and comprehensive analysis, provides an opportunity to improve economic accounting in the Republic of Uzbekistan.

In many enterprises, the means of production do not immediately turn into finished products. Because the effect of labor on them, as a newly created product of labor, requires a certain time. During this time, they remain in the form of unfinished production.

The process of distribution of national income created in the process of production is created. During the distribution, the monetary expression of the necessary product, the sum of the centralized net income of the enterprise and the state is calculated. In this case, the profit of the enterprise is determined and recorded in accounting later, that is, after the sale is completed. The funds of the enterprise occur at other stages, that is, in the process of operation. These are the stages of enterprise supply and sale of finished goods.

Within the scope of supply, the enterprise buys the material assets it needs at the expense of funds. At the sales stage, the product created during the production process is sold to consumers. At the end of this stage, the company's reserves are again in the form of money.

When reflecting the enterprise's supply and sales processes, accounting must record the following: costs associated with processes, that is, costs incurred for the purchase of production equipment and the sale of products; items purchased in the supply process; funds received by enterprises for production products and sold items intended for sale and in the process of sale, etc.

The amount of the sold product is greater than the amount of production costs by the amount of net income determined by the enterprise.

Thus, the completion of the sales process allows the distribution of the net income created in the field of material production. Here, the amount received by the enterprise, value added tax, excise tax, profit tax, which should be transferred to the state income accounting, is determined and

recorded.

After the end of the sales process, the company will have the opportunity to transfer the amounts that should be given to the relevant authorities.

In the conditions of production of goods, the period of circulation of the funds of the enterprise creates its economic relations with other enterprises, organizations and institutions. Such relations are related to the supply and sale of goods with suppliers and buyers of the enterprise, with the parent company during the transfer or withdrawal of one or another funds, with bank institutions when receiving loans from them, with non-budgetary organizations related to social needs. occurs in account books. Economic relations are covered from the moment when the relevant stages of the cycle of the company's funds are reflected in accounting.

In addition to the consumption of means of production and labor for the purposes of production, non-production consumption also occurs in the enterprise.

Non-production consumption includes the use of funds at the disposal of the enterprise. They include housing, household services, health care and other similar funds. The state of these funds and their use are also taken into account in accounting.

The turnover period of the company's funds consists in the fact that they turn into production, production turns into goods, and goods turn into goods again. So, the period of circulation of funds can happen only if its various stages come in succession.

Correct organization of the cycle of funds, their each stage; requires that it be in the specified periods. Processes that occur in enterprises are usually always, almost continuously. That's why enterprises should have funds in three forms - money, production and goods at each stage. At the same time, the amount of these funds should correspond to the size of the enterprise's activity and ensure normal work at each stage.

All processes - supply, production and sale - are separate business operations. For example, supply and sales consist of a series of expenditure - sales events. In production, he spends labor items on the preparation of products, calculates wages for the work performed by the employees of the enterprise, calculates depreciation allowances for the use of labor tools in the production of products, and so on.

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**INTERNATIONAL MULTIDISCIPLINARY JOURNAL FOR
RESEARCH & DEVELOPMENT**

SJIF 2019: 5.222 2020: 5.552 2021: 5.637 2022:5.479 2023:6.563

eISSN 2394-6334 <https://www.ijmrd.in/index.php/imjrd> Volume 10, issue 11 (2023)

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