

THEORETICAL BASIS OF ORGANIZING THE ACCOUNT OF COMMODITY MATERIAL ASSETS IN AGROCLUSTERS ON THE BASIS OF INTERNATIONAL STANDARDS

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Abstract: *In this article, the theoretical issues of the organization of inventory accounting in agroclusters are studied, the interdependence and differences of the terms "inventory" and "materials" are revealed from the point of view of international standards.*

Key words: *agroclusters, commodity material assets, materials, international standards.*

Today, interrelated internal and external trends in the processes of transformation of agriculture - the increase in the strategic importance of agricultural development in the context of the aggravation of food problems in the world and in countries, the positive experiences gained in this sector in our republic during the years of independence, the latest scientific achievements in the world economy - requires development using the achievements of technical development.

In recent years, in our large-scale reforms in the field of agriculture, we are focusing on the rational use of water and land resources, the active introduction of modern technologies into production, strengthening the material and technical base and personnel potential of farms and enterprises, and most importantly, alleviating the burden of peasants and farmers. For this purpose, more than 800 agroclusters were established. Today, 100 percent of cotton and grain, more than 60 percent of fruit and vegetable products are grown by them.³⁷

According to the "Development Strategy of New Uzbekistan for 2022-2026" of the development of our country, by intensive development of agriculture on a scientific basis, the income of peasants and farmers should be increased by at least 2 times, the annual growth of agriculture should be at least 5%, the scope of state support in agriculture should be expanded and insurance implementation of new mechanisms, development of 464 thousand hectares of new and disused land and allocation to clusters based on open selection, the task of growing exportable products and developing fruit and vegetable farming, increasing the area of intensive gardens by 3

³⁷ https://uza.uz/uz/posts/ozbekiston-qishloq-xozhaligi-xodimlariga_546522

times and greenhouses by 2 times and increasing the export potential to 1 billion US dollars" is set.

To fulfill these tasks, our republic must fundamentally reform agriculture, widely introduce market relations, strengthen the legal basis of relations between entities that grow, process and sell agricultural products, attract investments to the sector, introduce resource-saving technologies, and modernize agricultural producers. measures are being taken to provide equipment.

Researching the economic nature of the terms "Commodity material assets ", "Material working capital", and "Production stocks" is related to problematic processes.

The reason is that the meaning of the terms "Commodity material assets " and "Material working capital" in economic theory, on the one hand, in accounting and analysis on the other hand, and on the international standards of financial reporting, on the other hand, are constantly changing with the development of economic education, but at the same time so far, there has not been a unified approach to determining its essence.

Recently, in the national system of accounting regulation, the terms "Commodity material assets ", "Material working capital", "Production reserves" have been replaced. At the same time, there is no special definition of the concept of "Tangible working capital" in the field of accounting legislation. However, in our opinion, it can be indirectly obtained from the accounting chart of accounts of financial and economic activities of enterprises and the instructions for its application, as well as the national accounting standard No. 4 "Inventories" and the international standard of accounting No. 2 "Inventories".

In accordance with this instruction, 1000-"Accounts accounting for materials" are raw materials, materials, fuel, spare parts, components, purchased semi-finished products, constructions, details, kitchen materials, inventories, farm equipment, etc. belonging to the enterprise. designed to summarize information about the existence and movement of valuables. In other words, the definition of the term "tangible working capital" in the guidelines for the application of the accounting plan is to define a list of economic operations that are evaluated as tangible working capital by the enterprise for accounting purposes.

In NAS No. 4, "Commodity material assets" that are kept in the course of normal operations for the purpose of later sale and are available in the production process, as well as used in the process of producing products, performing work or providing services, or for the implementation of administrative and socio-cultural tasks. " is defined in NAS No. 2 as "Inventories are assets in the form of raw materials and materials intended for sale in the ordinary course of business, which are in the process of production for such sale or are intended to be used in the production process or in the provision of services".

Thus, we can conclude that tangible assets for accounting are tangible assets used in the process of producing products, performing work or providing services.

In the economic literature of the field, the concepts of material working capital and commodity material reserves are used, in particular, in the works of our country's scientists, the theoretical and methodological issues of recognizing, evaluating and reflecting material working capital in financial statements are researched.

In the textbook co-authored by A.S. Sotivoldiev and Yu.M. Itkin, "Labor goods (raw materials, materials, fuel, etc.) as production reserves together with labor tools and labor force provide the production process of the enterprise."

In the textbook of K.B. Urazov, M.E. Polatov, it is defined as "Materials are labor objects that form the material basis of production."

Abduvokhidov F.T., Kuziev I.N., Dadabaev Sh.Kh. stated that "Materials are objects of work that make up the material basis of the product."

According to N.B. Abdusalomova, F.T. Temirov, "Production reserves of enterprises are labor objects that are used in every production process and fully transfer their value to newly produced products."

In the textbook of N. Toshmamatov, I. Ismanov, S. Buzrukhanov, "In the production processes, participating in one production cycle, transfer its value to the newly prepared product or to the cost of the material assets whose physical properties are being restored, and material assets (materials) called production reserves together it is defined as the company's working capital.

Vakhobov A.V., Ibragimov A.T. in the textbook, "Commodity material assets are a collection of items necessary for the production of the enterprise".

Russian economist Posherstnik N.V. According to the opinion, "Materials are a type of reserves, which represent various material elements of production, and are valuables used mainly as labor tools."

The analysis of the above opinions also shows that the meaning of the terms "Commodity material assets", "Material working capital", "Production stock" is interpreted differently, that is, there is no single and uniform approach. At the same time, all scientists have recognized that the material working capital is the means of labor used in the enterprise.

In general, the correct use of terms plays an important role in the transition to MHXS. It is necessary to change the names of the terms and indicators in the reports prepared on the basis of the national standards, and their abbreviations to the terms corresponding to the international standards. If the value of the indicator is in accordance with international standards based on regrouping, evaluation, its naming is not appropriate, it becomes difficult to read and causes confusion. Therefore, it is appropriate to align the system of terms "Commodity material assets", "Material working capital", "Production reserves" to international standards.

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